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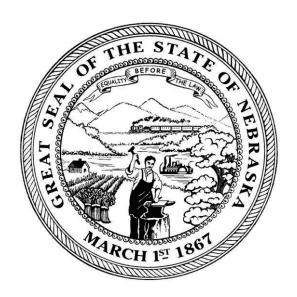


REVISED STATUTES OF NEBRASKA

2015 SUPPLEMENT

EDITED, ANNOTATED, AND PUBLISHED BY THE REVISOR OF STATUTES

VOLUME 2 CHAPTERS 53 TO 90 AND APPENDIX, INCLUSIVE



CITE AS FOLLOWS

R.S.SUPP.,2015

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LIQUORS

CHAPTER 53 LIQUORS

Article.

- 1. Nebraska Liquor Control Act.
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ARTICLE 1

NEBRASKA LIQUOR CONTROL ACT

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(a) GENERAL PROVISIONS

53-101 Act, how cited.

Sections 53-101 to 53-1,122 shall be known and may be cited as the Nebraska Liquor Control Act.

Source: Laws 1935, c. 116, § 1, p. 373; C.S.Supp.,1941, § 53-301; R.S. 1943, § 53-101; Laws 1988, LB 490, § 3; Laws 1988, LB 901, § 1; Laws 1988, LB 1089, § 1; Laws 1989, LB 70, § 1; Laws 1989, LB 441, § 1; Laws 1989, LB 781, § 1; Laws 1991, LB 344, § 2; Laws 1991, LB 582, § 1; Laws 1993, LB 183, § 1; Laws 1993, LB 332, § 1; Laws 1994, LB 1292, § 1; Laws 2000, LB 973, § 1; Laws 2001, LB 114, § 1; Laws 2004, LB 485, § 2; Laws 2006, LB 845, § 1; Laws 2007, LB549, § 1; Laws 2007, LB578, § 1; Laws 2009, LB232, § 1; Laws 2009, LB355, § 1; Laws 2010, LB258, § 1; Laws 2010, LB861, § 7; Laws 2011, LB407, § 1; Laws 2012, LB824, § 1; Laws 2012, LB1130, § 1; Laws 2015, LB118, § 2; Laws 2015, LB330, § 2.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB118, section 2, with LB330, section 2, to reflect all amendments.

Note: Changes made by LB118 became effective February 27, 2015. Changes made by LB330 became operative May 28, 2015.

53-103 Definitions, where found.

For purposes of the Nebraska Liquor Control Act, the definitions found in sections 53-103.01 to 53-103.46 apply.

Source: Laws 1935, c. 116, § 2, p. 374; C.S.Supp.,1941, § 53-302; R.S. 1943, § 53-103; Laws 1961, c. 258, § 1, p. 757; Laws 1963, c. 310, § 1, p. 919; Laws 1963, Spec. Sess., c. 4, § 1, p. 66; Laws 1963, Spec. Sess., c. 5, § 1, p. 71; Laws 1965, c. 318, § 2, p. 886; Laws 1965, c. 319, § 1, p. 904; Laws 1969, c. 298, § 1, p. 1072;

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53-103.03 Beer, defined.

Beer means a beverage obtained by alcoholic fermentation of an infusion or concoction of barley or other grain, malt, and hops in water and includes, but is not limited to, beer, ale, stout, lager beer, porter, near beer, flavored malt beverage, and hard cider.

Source: Laws 2010, LB861, § 11; Laws 2012, LB824, § 3; Laws 2015, LB330, § 4.

Operative date July 1, 2015.

53-103.08 Cigar shop, defined.

Cigar shop means an establishment operated by a holder of a Class C liquor license which:

- (1) Does not sell food;
- (2) In addition to selling alcohol, annually receives ten percent or more of its gross revenue from the sale of cigars, other tobacco products, and tobacco-related products, except from the sale of cigarettes as defined in section 69-2702. A cigar shop shall not discount alcohol if sold in combination with cigars or other tobacco products and tobacco-related products;
 - (3) Has a walk-in humidor on the premises; and
 - (4) Does not permit the smoking of cigarettes.

Source: Laws 2010, LB861, § 16; Laws 2015, LB118, § 3. Effective date February 27, 2015.

53-103.44 Hard cider, defined.

Hard cider means still wine (1)(a)(i) derived primarily from apples or apple concentrate and water such that apple juice, or the equivalent amount of concentrate reconstituted to the original brix of the juice prior to concentration, represents more than fifty percent of the volume of the finished product and (ii) containing no other fruit product nor any artificial product which imparts a fruit flavor other than apple or (b)(i) derived primarily from pears or pear concentrate and water such that pear juice, or the equivalent amount of

concentrate reconstituted to the original brix of the juice prior to concentration, represents more than fifty percent of the volume of the finished product and (ii) containing no other fruit product nor any artificial product which imparts a fruit flavor other than pear, (2) containing at least one-half of one percent and less than eight and one-half percent alcohol by volume, (3) having the taste, aroma, and characteristics generally attributed to hard cider, and (4) sold or offered for sale as hard cider.

Source: Laws 2015, LB330, § 5. Operative date July 1, 2015.

53-103.45 Pedal-pub vehicle, defined.

Pedal-pub vehicle means a multi-passenger, human-powered vehicle.

Source: Laws 2015, LB330, § 6. Operative date May 28, 2015.

53-103.46 Powdered alcohol, defined.

Powdered alcohol means alcohol prepared in a powdered form for either direct use or consumption after the powder is combined with a liquid.

Source: Laws 2015, LB330, § 7. Operative date May 28, 2015.

(c) NEBRASKA LIQUOR CONTROL COMMISSION; GENERAL POWERS

53-117 Powers, functions, and duties.

The commission has the following powers, functions, and duties:

- (1) To receive applications for and to issue licenses to and suspend, cancel, and revoke licenses of manufacturers, wholesalers, nonbeverage users, retailers, railroads including owners and lessees of sleeping, dining, and cafe cars, airlines, boats, and pedal-pub vehicles in accordance with the Nebraska Liquor Control Act:
- (2) To fix by rules and regulations the standards of manufacture of alcoholic liquor not inconsistent with federal laws in order to insure the use of proper ingredients and methods in the manufacture and distribution thereof and to adopt and promulgate rules and regulations not inconsistent with federal laws for the proper labeling of containers, barrels, casks, or other bulk containers or of bottles of alcoholic liquor manufactured or sold in this state. The Legislature intends, by the grant of power to adopt and promulgate rules and regulations, that the commission have broad discretionary powers to govern the traffic in alcoholic liquor and to enforce strictly all provisions of the act in the interest of sanitation, purity of products, truthful representations, and honest dealings in a manner that generally will promote the public health and welfare. All such rules and regulations shall be absolutely binding upon all licensees and enforceable by the commission through the power of suspension or cancellation of licenses, except that all rules and regulations of the commission affecting a club possessing any form of retail license shall have equal application to all such licenses or shall be void;
- (3) To call upon other administrative departments of the state, county and municipal governments, county sheriffs, city police departments, village marshals, peace officers, and prosecuting officers for such information and assis-

tance as the commission deems necessary in the performance of its duties. The commission shall enter into an agreement with the Nebraska State Patrol in which the Nebraska State Patrol shall hire six new patrol officers and, from the entire Nebraska State Patrol, shall designate a minimum of six patrol officers who will spend a majority of their time in administration and enforcement of the Nebraska Liquor Control Act;

- (4) To recommend to local governing bodies rules and regulations not inconsistent with law for the distribution and sale of alcoholic liquor throughout the state;
- (5) To inspect or cause to be inspected any premises where alcoholic liquor is manufactured, distributed, or sold and, when sold on unlicensed premises or on any premises in violation of law, to bring an action to enjoin the use of the property for such purpose;
- (6) To hear and determine appeals from orders of a local governing body in accordance with the act;
- (7) To conduct or cause to be conducted an audit to inspect any licensee's records and books;
- (8) In the conduct of any hearing or audit authorized to be held by the commission (a) to examine or cause to be examined, under oath, any licensee and to examine or cause to be examined the books and records of such licensee, (b) to hear testimony and take proof material for its information in the discharge of its duties under the act, and (c) to administer or cause to be administered oaths;
- (9) To investigate the administration of laws in relation to alcoholic liquor in this and other states and to recommend to the Governor and through him or her to the Legislature amendments to the act; and
- (10) To receive, account for, and remit to the State Treasurer state license fees and taxes provided for in the act.

Source: Laws 1935, c. 116, § 16, p. 382; C.S.Supp.,1941, § 53-316; R.S.1943, § 53-117; Laws 1959, c. 245, § 1, p. 842; Laws 1965, c. 318, § 4, p. 891; Laws 1967, c. 332, § 1, p. 879; Laws 1974, LB 681, § 4; Laws 1980, LB 848, § 2; Laws 1981, LB 545, § 15; Laws 1988, LB 1089, § 6; Laws 1989, LB 781, § 4; Laws 1991, LB 344, § 11; Laws 1993, LB 183, § 5; Laws 1999, LB 267, § 5; Laws 2004, LB 485, § 6; Laws 2013, LB579, § 1; Laws 2015, LB330, § 9.

Operative date May 28, 2015.

53-117.07 Proceedings to suspend, cancel, or revoke licenses before commission.

All proceedings for the suspension, cancellation, or revocation of licenses of manufacturers, wholesalers, nonbeverage users, craft breweries, microdistilleries, railroads, airlines, shippers, boats, and pedal-pub vehicles shall be before the commission, and the proceedings shall be in accordance with rules and regulations adopted and promulgated by it not inconsistent with law. No such license shall be so suspended, canceled, or revoked except after a hearing by

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the commission with reasonable notice to the licensee and opportunity to appear and defend.

Source: Laws 1935, c. 116, § 94, p. 425; C.S.Supp.,1941, § 53-394; R.S.1943, § 53-140; Laws 1967, c. 332, § 11, p. 891; Laws 1980, LB 848, § 8; Laws 1988, LB 1089, § 19; R.S.1943, (1988), § 53-140; Laws 1991, LB 344, § 12; Laws 1996, LB 750, § 2; Laws 2007, LB549, § 4; Laws 2015, LB330, § 10. Operative date May 28, 2015.

(d) LICENSES; ISSUANCE AND REVOCATION

53-123 Licenses; types.

Licenses issued by the commission shall be of the following types: (1) Manufacturer's license; (2) alcoholic liquor wholesale license, except beer; (3) beer wholesale license; (4) retail license; (5) railroad license; (6) airline license; (7) boat license; (8) nonbeverage user's license; (9) farm winery license; (10) craft brewery license; (11) shipping license; (12) special designated license; (13) catering license; (14) microdistillery license; (15) entertainment district license; and (16) pedal-pub vehicle license.

Source: Laws 1935, c. 116, § 25, p. 390; C.S.Supp.,1941, § 53-325; R.S.1943, § 53-123; Laws 1947, c. 187, § 1, p. 616; Laws 1947, c. 188, § 1, p. 621; Laws 1963, c. 310, § 3, p. 926; Laws 1967, c. 332, § 3, p. 881; Laws 1985, LB 279, § 3; Laws 1988, LB 1089 § 8; Laws 1991, LB 344, § 16; Laws 1996, LB 750, § 3; Laws 2004, LB 485, § 9; Laws 2007, LB549, § 5; Laws 2012, LB1130, § 2; Laws 2015, LB330, § 11. Operative date May 28, 2015.

53-123.11 Farm winery license; rights of licensee; removal of unsealed bottle of wine; conditions.

- (1) A farm winery license shall entitle the holder to:
- (a) Sell wines produced at the farm winery onsite at wholesale and retail and to sell wines produced at the farm winery at off-premises sites holding the appropriate retail license;
- (b) Sell wines produced at the farm winery at retail for consumption on the premises:
- (c)(i) Permit a customer to remove one unsealed bottle of wine for consumption off the premises. The licensee or his or her agent shall (A) securely reseal such bottle and place the bottle in a bag designed so that it is visibly apparent that the resealed bottle of wine has not been opened or tampered with and (B) provide a dated receipt to the customer and attach to such bag a copy of the dated receipt for the resealed bottle of wine.
- (ii) If the resealed bottle of wine is transported in a motor vehicle, it must be placed in the trunk of the motor vehicle or the area behind the last upright seat of such motor vehicle if the area is not normally occupied by the driver or a passenger and the motor vehicle is not equipped with a trunk;
- (d) Ship wines produced at the farm winery by common carrier and sold at retail to recipients in and outside the State of Nebraska, if the output of such farm winery for each calendar year as reported to the commission by December 746

- 31 of each year does not exceed thirty thousand gallons. In the event such amount exceeds thirty thousand gallons, the farm winery shall be required to use a licensed wholesaler to distribute its wines for the following calendar year, except that this requirement shall not apply to wines produced and sold onsite at the farm winery pursuant to subdivision (1)(a) of this section;
- (e) Allow sampling of the wine at the farm winery and at one branch outlet in the state in reasonable amounts;
- (f) Sell wines produced at the farm winery to other Nebraska farm winery licensees, in bulk, bottled, labeled, or unlabeled, in accordance with 27 C.F.R. 24.308, 27 C.F.R. 24.309, and 27 C.F.R. 24.314, as such regulations existed on January 1, 2008;
- (g) Purchase distilled spirits from licensed microdistilleries in Nebraska, in bulk or bottled, made entirely from Nebraska-licensed farm winery wine to be used in the production of fortified wine at the purchasing licensed farm winery; and
- (h) Store and warehouse products produced at the farm winery in a designated, secure, offsite storage facility if the holder of the farm winery license notifies the commission of the location of the facility and maintains, at the farm winery and at the facility, a separate perpetual inventory of the product stored at the facility. Consumption of alcoholic liquor at the facility is strictly prohibited.
- (2) No farm winery shall manufacture wine in excess of fifty thousand gallons per year.
- (3) A farm winery may manufacture and sell hard cider on its licensed premises. A farm winery shall not otherwise distribute the hard cider it manufactures except by sale to a wholesaler licensed under the Nebraska Liquor Control Act.
- (4) A holder of a farm winery license may obtain a special designated license pursuant to section 53-124.11.
- (5) A holder of a farm winery license may obtain an annual catering license pursuant to section 53-124.12.

Source: Laws 1985, LB 279, § 5; Laws 1991, LB 344, § 23; Laws 1997, LB 479, § 1; Laws 2003, LB 536, § 3; Laws 2006, LB 562, § 3; Laws 2008, LB1103, § 2; Laws 2010, LB861, § 52; Laws 2015, LB330, § 12.

Operative date July 1, 2015.

53-123.15 Shipping license; when required; rights of licensee; application; contents; violation; disciplinary action; holder of license; duties; report; contents.

- (1) No person shall order or receive alcoholic liquor in this state which has been shipped directly to him or her from outside this state by any person other than a holder of a shipping license issued by the commission, except that a licensed wholesaler may receive not more than three gallons of wine in any calendar year from any person who is not a holder of a shipping license.
- (2) The commission may issue a shipping license to a manufacturer. Such license shall allow the licensee to ship alcoholic liquor only to a licensed wholesaler. A person who receives a license pursuant to this subsection shall pay the fee required in sections 53-124 and 53-124.01 for a manufacturer's

shipping license. Such fee shall be collected by the commission and be remitted to the State Treasurer for credit to the General Fund.

- (3) The commission may issue a shipping license to any person who deals with vintage wines, which shipping license shall allow the licensee to distribute such wines to a licensed wholesaler in the state. For purposes of distributing vintage wines, a licensed shipper must utilize a designated wholesaler if the manufacturer has a designated wholesaler. For purposes of this section, vintage wine shall mean a wine verified to be ten years of age or older and not available from a primary American source of supply. A person who receives a license pursuant to this subsection shall pay the fee required in sections 53-124 and 53-124.01 for a vintage wine dealer's shipping license. Such fee shall be collected by the commission and be remitted to the State Treasurer for credit to the General Fund.
- (4) The commission may issue a shipping license to any manufacturer who sells and ships alcoholic liquor from another state directly to a consumer in this state if the manufacturer satisfies the requirements of subsections (7) through (9) of this section. A manufacturer who receives a license pursuant to this subsection shall pay the fee required in sections 53-124 and 53-124.01 for a manufacture direct sales shipping license. Such fee shall be collected by the commission and remitted to the State Treasurer for credit to the Winery and Grape Producers Promotional Fund.
- (5) The commission may issue a shipping license to any retailer who is licensed within or outside Nebraska, who is authorized to sell alcoholic liquor at retail in the state of domicile of the retailer, and who is not a manufacturer if such retailer satisfies the requirements of subsections (7) through (9) of this section to ship alcoholic liquor from another state directly to a consumer in this state. A retailer who receives a license pursuant to this subsection shall pay the fee required in sections 53-124 and 53-124.01 for a retail direct sales shipping license. Such fee shall be collected by the commission and remitted to the State Treasurer for credit to the Winery and Grape Producers Promotional Fund.
- (6) The application for a shipping license under subsection (2) or (3) of this section shall be in such form as the commission prescribes. The application shall contain all provisions the commission deems proper and necessary to effectuate the purpose of any section of the act and the rules and regulations of the commission that apply to manufacturers and shall include, but not be limited to, provisions that the applicant, in consideration of the issuance of such shipping license, agrees:
- (a) To comply with and be bound by sections 53-162 and 53-164.01 in making and filing reports, paying taxes, penalties, and interest, and keeping records;
- (b) To permit and be subject to all of the powers granted by section 53-164.01 to the commission or its duly authorized employees or agents for inspection and examination of the applicant's premises and records and to pay the actual expenses, excluding salary, reasonably attributable to such inspections and examinations made by duly authorized employees of the commission if within the United States; and
- (c) That if the applicant violates any of the provisions of the application or the license, any section of the act, or any of the rules and regulations of the commission that apply to manufacturers, the commission may suspend, cancel, or revoke such shipping license for such period of time as it may determine.

- (7) The application for a shipping license under subsection (4) or (5) of this section shall be in such form as the commission prescribes. The application shall require an applicant which is a manufacturer, a craft brewery, a craft distillery, or a farm winery to identify the brands of alcoholic liquor that the applicant is requesting the authority to ship either into or within Nebraska. For all applicants, unless otherwise provided in this section, the application shall contain all provisions the commission deems proper and necessary to effectuate the purpose of any section of the act and the rules and regulations of the commission that apply to manufacturers or retailers and shall include, but not be limited to, provisions that the applicant, in consideration of the issuance of such shipping license, agrees:
- (a) To comply with and be bound by sections 53-162 and 53-164.01 in making and filing reports, paying taxes, penalties, and interest, and keeping records;
- (b) To permit and be subject to all of the powers granted by section 53-164.01 to the commission or its duly authorized employees or agents for inspection and examination of the applicant's premises and records and to pay the actual expenses, excluding salary, reasonably attributable to such inspections and examinations made by duly authorized employees of the commission if within the United States:
- (c) That if the applicant violates any of the provisions of the application or the license, any section of the act, or any of the rules and regulations of the commission that apply to manufacturers or retailers, the commission may suspend, cancel, or revoke such shipping license for such period of time as it may determine;
- (d) That the applicant agrees to notify the commission of any violations in the state in which he or she is domiciled and any violations of the direct shipping laws of any other states. Failure to notify the commission within thirty days after such a violation may result in a hearing before the commission pursuant to which the license may be suspended, canceled, or revoked; and
- (e) That the applicant, if a manufacturer, craft brewery, craft distillery, or farm winery, agrees to notify any wholesaler licensed in Nebraska that has been authorized to distribute such brands that the application has been filed for a shipping license. The notice shall be in writing and in a form prescribed by the commission. The commission may adopt and promulgate rules and regulations as it reasonably deems necessary to implement this subdivision, including rules and regulations that permit the holder of a shipping license under this subdivision to amend the shipping license by, among other things, adding or deleting any brands of alcoholic liquor identified in the shipping license.
- (8) Any manufacturer or retailer who is granted a shipping license under subsection (4) or (5) of this section shall:
 - (a) Only ship the brands of alcoholic liquor identified on the application;
- (b) Only ship alcoholic liquor that is owned by the holder of the shipping license:
- (c) Only ship alcoholic liquor that is properly registered with the Alcohol and Tobacco Tax and Trade Bureau of the United States Department of the Treasury;
- (d) Not ship any alcoholic liquor products that the manufacturers or wholesalers licensed in Nebraska have voluntarily agreed not to bring into Nebraska at the request of the commission;

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- (e) Not ship more than nine liters of alcoholic liquor per month to any person in Nebraska to whom alcoholic beverages may be lawfully sold. All such sales and shipments shall be for personal consumption only and not for resale; and
- (f) Cause the direct shipment of alcoholic liquor to be by approved common carrier only. The commission shall adopt and promulgate rules and regulations pursuant to which common carriers may apply for approval to provide common carriage of alcoholic liquor shipped by a holder of a shipping license issued pursuant to subsection (4) or (5) of this section. The rules and regulations shall include provisions that require (i) the recipient to demonstrate, upon delivery, that he or she is at least twenty-one years of age, (ii) the recipient to sign an electronic or paper form or other acknowledgement of receipt as approved by the commission, and (iii) the commission-approved common carrier to submit to the commission such information as the commission may prescribe. The commission-approved common carrier shall refuse delivery when the proposed recipient appears to be under the age of twenty-one years and refuses to present valid identification. All holders of shipping licenses shipping alcoholic liquor pursuant to this subdivision shall affix a conspicuous notice in sixteen-point type or larger to the outside of each package of alcoholic liquor shipped within or into the State of Nebraska, in a conspicuous location, stating: CONTAINS ALCOHOLIC BEVERAGES; SIGNATURE OF PERSON AT LEAST 21 YEARS OF AGE REQUIRED FOR DELIVERY. Any delivery of alcoholic beverages to a minor by a common carrier shall constitute a violation by the common carrier. The common carrier and the holder of the shipping license shall be liable only for their independent acts.
- (9) For purposes of sections 53-160, 77-2703, and 77-27,142, each shipment of alcoholic liquor by the holder of a shipping license under subsection (3), (4), or (5) of this section shall constitute a sale in Nebraska by establishing a nexus in the state. The holder of the shipping license shall collect all the taxes due to the State of Nebraska and any political subdivision and remit any excise taxes monthly to the commission and any sales taxes to the Department of Revenue.
- (10) By July 1, 2014, the commission shall report to the General Affairs Committee of the Legislature the number of shipping licenses issued for license years 2013-14 and 2014-15. The report shall be made electronically.

Source: Laws 1991, LB 344, § 49; Laws 1994, LB 416, § 1; Laws 1995, LB 874, § 1; Laws 2001, LB 671, § 1; Laws 2004, LB 485, § 14; Laws 2007, LB441, § 1; Laws 2010, LB861, § 55; Laws 2010, LB867, § 1; Laws 2011, LB286, § 1; Laws 2013, LB230, § 1; Laws 2015, LB330, § 13.

Operative date May 28, 2015.

53-124 Licenses; types; classification; fees; where paid; license year.

- (1) At the time application is made to the commission for a license of any type, the applicant shall pay the fee provided in section 53-124.01 and, if the applicant is an individual, provide the applicant's social security number. The commission shall issue the types of licenses described in this section.
- (2) There shall be an airline license, a boat license, a pedal-pub vehicle license, and a railroad license. The commission shall charge one dollar for each duplicate of an airline license, a pedal-pub vehicle license, or a railroad license.

- (3)(a) There shall be a manufacturer's license for alcohol and spirits, for beer, and for wine. The annual fee for a manufacturer's license for beer shall be based on the barrel daily capacity as follows:
 - (i) 1 to 100 barrel daily capacity, or any part thereof, tier one;
 - (ii) 100 to 150 barrel daily capacity, tier two;
 - (iii) 150 to 200 barrel daily capacity, tier three;
 - (iv) 200 to 300 barrel daily capacity, tier four;
 - (v) 300 to 400 barrel daily capacity, tier five;
 - (vi) 400 to 500 barrel daily capacity, tier six;
 - (vii) 500 barrel daily capacity, or more, tier seven.
- (b) For purposes of this subsection, daily capacity means the average daily barrel production for the previous twelve months of manufacturing operation. If no such basis for comparison exists, the manufacturing licensee shall pay in advance for the first year's operation a fee of five hundred dollars.
- (4) There shall be five classes of nonbeverage users' licenses: Class 1, Class 2, Class 3, Class 4, and Class 5.
- (5) In lieu of a manufacturer's, a retailer's, or a wholesaler's license, there shall be a license to operate issued for a craft brewery, a farm winery, or a microdistillery.
 - (6)(a) There shall be five classes of retail licenses:
 - (i) Class A: Beer only, for consumption on the premises;
- (ii) Class B: Beer only, for consumption off the premises, sales in the original packages only;
- (iii) Class C: Alcoholic liquor, for consumption on the premises and off the premises, sales in original packages only. If a Class C license is held by a nonprofit corporation, it shall be restricted to consumption on the premises only. A Class C license may have a sampling designation restricting consumption on the premises to sampling, but such designation shall not affect sales for consumption off the premises under such license;
- (iv) Class D: Alcoholic liquor, including beer, for consumption off the premises, sales in the original packages only, except as provided in subsection (2) of section 53-123.04; and
 - (v) Class I: Alcoholic liquor, for consumption on the premises.
- (b) All applicable license fees shall be paid by the applicant or licensee directly to the city or village treasurer in the case of premises located inside the corporate limits of a city or village and directly to the county treasurer in the case of premises located outside the corporate limits of a city or village.
- (7) There shall be four types of shipping licenses as described in section 53-123.15: Manufacturers, vintage wines, manufacture direct sales, and retail direct sales.
- (8) There shall be two types of wholesale licenses: Alcoholic liquor and beer only. The annual fee shall be paid for the first and each additional wholesale place of business operated in this state by the same licensee and wholesaling the same product.
- (9) The license year, unless otherwise provided in the Nebraska Liquor Control Act, shall commence on May 1 of each year and shall end on the following April 30, except that the license year for a Class C license shall

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commence on November 1 of each year and shall end on the following October 31. During the license year, no license shall be issued for a sum less than the amount of the annual license fee as fixed in section 53-124.01, regardless of the time when the application for such license has been made, except that (a) when there is a purchase of an existing licensed business and a new license of the same class is issued or (b) upon the issuance of a new license for a location which has not been previously licensed, the license fee and occupation taxes shall be prorated on a quarterly basis as of the date of issuance.

Source: Laws 1935, c. 116, § 26, p. 391; C.S.Supp.,1941, § 53-326; R.S.1943, § 53-124; Laws 1955, c. 202, § 1, p. 576; Laws 1959 c. 249, § 2, p. 861; Laws 1961, c. 258, § 2, p. 761; Laws 1963, c. 309, § 2, p. 913; Laws 1963, c. 310, § 7, p. 927; Laws 1963 Spec. Sess., c. 5, § 3, p. 76; Laws 1965, c. 318, § 6, p. 893; Laws 1967, c. 332, § 6, p. 882; Laws 1967, c. 336, § 1, p. 897; Laws 1973, LB 111, § 4; Laws 1974, LB 681, § 5; Laws 1975, LB 414, § 1; Laws 1977, LB 237, § 1; Laws 1978, LB 386, § 4; Laws 1983, LB 133, § 2; Laws 1983, LB 213, § 3; Laws 1984, LB 947, § 1; Laws 1985, LB 279, § 8; Laws 1988, LB 1089, § 11; Laws 1989, LB 154, § 3; Laws 1989, LB 781, § 6; Laws 1991, LB 344, § 26; Laws 1993, LB 53, § 3; Laws 1993, LB 183, § 9; Laws 1994, LB 1313, § 3; Laws 1996, LB 750, § 6; Laws 1997, LB 752, § 131; Laws 2001, LB 278, § 4; Laws 2001, LB 671, § 2 Laws 2004, LB 485, § 15; Laws 2007, LB549, § 7; Laws 2009, LB355, § 3; Laws 2010, LB861, § 56; Laws 2010, LB867, § 2; Laws 2013, LB230, § 2; Laws 2015, LB330, § 16. Operative date May 28, 2015.

53-124.01 Fees for annual licenses.

- (1) The fees for annual licenses finally issued by the commission shall be as provided in this section and section 53-124.
 - (2) Airline license \$100
 - (3) Boat license \$50
 - (4) Manufacturer's license:

| Class | Fee - In Dollars |
|---------------------|------------------|
| Alcohol and spirits | 1,000 |
| Beer - tier one | 100 |
| Beer - tier two | 200 |
| Beer - tier three | 350 |
| Beer - tier four | 500 |
| Beer - tier five | 650 |
| Beer - tier six | 700 |
| Beer - tier seven | 800 |
| Wine | 250 |

(5) Nonbeverage user's license:

| Class | Fee - In Dollars |
|----------------|------------------|
| Class 1 | 5 |
| Class 2 | 25 |
| Class 3 | 50 |
| Class 4 | 100 |
| Class 5 | 250 |
| 015 Supplement | 752 |

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(6) Operator's license:

Class Fee - In Dollars

Craft brewery 250 Farm winery 250 Microdistillery 250

- (7) Pedal-pub vehicle license ... \$50
- (8) Railroad license \$100
- (9) Retail license:

 Class
 Fee - In Dollars

 Class A
 100

 Class B
 100

 Class C
 300

 Class D
 200

 Class I
 250

(10) Shipping license:

Class Fee - In Dollars

Manufacturer1,000Vintage wines1,000Manufacture direct sales500Retail direct sales500

(11) Wholesale license:

Class Fee - In Dollars

Alcoholic liquor 750 Beer 500

Source: Laws 2010, LB861, § 57; Laws 2013, LB230, § 3; Laws 2015,

LB330, § 17.

Operative date May 28, 2015.

53-130 Licenses; manufacturers, wholesalers, railroads, airlines, boats, pedal-pub vehicles, and nonbeverage users; conditions on issuance; fees; renewal.

- (1) New licenses to manufacturers, wholesalers, railroads, airlines, boats, pedal-pub vehicles, and nonbeverage users of alcoholic liquor may be issued by the commission upon (a) written application in duplicate filed in the manner and on such forms as the commission prescribes and in which the applicant for a beer wholesale license sets forth the sales territory in Nebraska in which it is authorized by a manufacturer or manufacturers to sell their brand or brands and the name of such brand or brands, (b) receipt of bond, (c) payment in advance of the nonrefundable application fee of forty-five dollars and the license fee, and (d) such notice and hearing as the commission fixes by its own order.
- (2) A notice of such application shall be served upon the manufacturer or manufacturers listed in any application for a beer wholesale license and upon any existing wholesaler licensed to sell the brand or brands in the described sales territory.

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(3) A license so issued may be renewed without formal application upon payment of license fees and a renewal fee of forty-five dollars prior to or within thirty days after the expiration of the license. The payment of such fees shall be an affirmative representation and certification by the licensee that all answers contained in an application, if submitted, would be the same in all material respects as the answers contained in the last previous application. The commission may at any time require a licensee to submit an application.

Source: Laws 1935, c. 116, § 81, p. 417; C.S.Supp.,1941, § 53-381; R.S.1943, § 53-130; Laws 1959, c. 247, § 1, p. 848; Laws 1959, c. 249, § 5, p. 865; Laws 1967, c. 332, § 8, p. 888; Laws 1971, LB 234, § 19; Laws 1972, LB 66, § 2; Laws 1991, LB 202, § 3; Laws 1991, LB 344, § 32; Laws 2000, LB 973, § 5; Laws 2010, LB861, § 64; Laws 2015, LB330, § 18. Operative date May 28, 2015.

- 53-131 Retail, craft brewery, and microdistillery licenses; application; fees; notice of application to city, village, or county; cigar shop; information required; renewal; fee.
- (1) Any person desiring to obtain a new license to sell alcoholic liquor at retail, a craft brewery license, or a microdistillery license shall file with the commission:
- (a) An application upon forms prescribed by the commission, including the information required by subsection (3) of this section for an application to operate a cigar shop;
- (b) The license fee if under sections 53-124 and 53-124.01 such fee is payable to the commission, which fee shall be returned to the applicant if the application is denied; and
- (c) The nonrefundable application fee in the sum of four hundred dollars, except that the nonrefundable application fee for an application for a cigar shop shall be one thousand dollars.
- (2) The commission shall notify the clerk of the city or village in which such license is sought or, if the license sought is not sought within a city or village, the county clerk of the county in which such license is sought, of the receipt of the application and shall include one copy of the application with the notice. No such license shall be issued or denied by the commission until the expiration of the time allowed for the receipt of a recommendation of denial or an objection requiring a hearing under subdivision (1)(a) or (b) of section 53-133. During the period of forty-five days after the date of receipt by mail or electronic delivery of such application from the commission, the local governing body of such city, village, or county may make and submit to the commission recommendations relative to the granting or refusal to grant such license to the applicant.
- (3) For an application to operate a cigar shop, the application shall include proof of the cigar shop's annual gross revenue as requested by the commission and such other information as requested by the commission to establish the intent to operate as a cigar shop. The commission may adopt and promulgate rules and regulations to regulate cigar shops. The rules and regulations existing on August 1, 2014, applicable to cigar bars shall apply to cigar shops until amended or repealed by the commission.

(4) For renewal of a license under this section, a licensee shall file with the commission an application, the license fee as provided in subdivision (1)(b) of this section, and a renewal fee of forty-five dollars.

Source: Laws 1935, c. 116, § 82, p. 417; C.S.Supp.,1941, § 53-382; R.S.1943, § 53-131; Laws 1955, c. 203, § 1, p. 580; Laws 1959, c. 249, § 6, p. 866; Laws 1976, LB 413, § 1; Laws 1980, LB 848, § 7; Laws 1982, LB 928, § 42; Laws 1983, LB 213, § 12; Laws 1984, LB 947, § 2; Laws 1986, LB 911, § 3; Laws 1988, LB 550, § 1; Laws 1988, LB 1089, § 13; Laws 1989, LB 781, § 9; Laws 1991, LB 202, § 4; Laws 1991, LB 344, § 34; Laws 1993, LB 183, § 11; Laws 1996, LB 750, § 9; Laws 1999, LB 267, § 8; Laws 2000, LB 973, § 6; Laws 2001, LB 278, § 7; Laws 2004, LB 485, § 20; Laws 2007, LB549, § 11; Laws 2009, LB355, § 4; Laws 2010, LB861, § 65; Laws 2011, LB407, § 5; Laws 2015, LB118, § 4; Laws 2015, LB330, § 19.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB118, section 4, with LB330, section 19, to reflect all amendments.

Note: Changes made by LB118 became effective February 27, 2015. Changes made by LB330 became operative May 28, 2015.

53-133 Retail, craft brewery, and microdistillery licenses; hearing; when held; procedure.

- (1) The commission shall set for hearing before it any application for a retail license, craft brewery license, or microdistillery license relative to which it has received:
- (a) Within forty-five days after the date of receipt of such application by the city, village, or county clerk, a recommendation of denial from the city, village, or county;
- (b) Within ten days after the receipt of a recommendation from the city, village, or county, or, if no recommendation is received, within forty-five days after the date of receipt of such application by the city, village, or county clerk, objections in writing by not less than three persons residing within such city, village, or county, protesting the issuance of the license. Withdrawal of the protest does not prohibit the commission from conducting a hearing based upon the protest as originally filed and making an independent finding as to whether the license should or should not be issued;
- (c) Within forty-five days after the date of receipt of such application by the city, village, or county clerk, objections by the commission or any duly appointed employee of the commission, protesting the issuance of the license; or
- (d) An indication on the application that the location of a proposed retail establishment is within one hundred fifty feet of a church as described in subsection (2) of section 53-177 and a written request by the church for a hearing.
- (2) Hearings upon such applications shall be in the following manner: Notice indicating the time and place of such hearing shall be mailed or electronically delivered to the applicant, the local governing body, each individual protesting a license pursuant to subdivision (1)(b) of this section, and any church affected as described in subdivision (1)(d) of this section, at least fifteen days prior to such hearing. The notice shall state that the commission will receive evidence for the purpose of determining whether to approve or deny the application. Mailing or electronic delivery to the attorney of record of a party shall be

deemed to fulfill the purposes of this section. The commission may receive evidence, including testimony and documentary evidence, and may hear and question witnesses concerning the application. The commission shall not use electronic delivery with respect to an applicant, a protestor, or a church under this section without the consent of the recipient to electronic delivery.

Source: Laws 1935, c. 116, § 84, p. 420; C.S.Supp.,1941, § 53-384; R.S.1943, § 53-133; Laws 1959, c. 249, § 8, p. 868; Laws 1961, c. 260, § 1, p. 774; Laws 1976, LB 413, § 3; Laws 1979, LB 224, § 2; Laws 1983, LB 213, § 13; Laws 1986, LB 911, § 5; Laws 1988, LB 550, § 2; Laws 1989, LB 781, § 11; Laws 1993, LB 183, § 13; Laws 1999, LB 267, § 10; Laws 2004, LB 485, § 22; Laws 2007, LB549, § 13; Laws 2010, LB861, § 67; Laws 2011, LB407, § 6; Laws 2015, LB330, § 20. Operative date May 28, 2015.

53-134.01 Class C license holder; limited bottling endorsement; application; fee; conditions of sale.

- (1) The holder of a Class C license may obtain a limited bottling endorsement for such license as prescribed in this section. The endorsement shall be issued for the same period and may be renewed in the same manner as the Class C license. A limited bottling endorsement may not be used in conjunction with a special designated license.
- (2) A licensee desiring to obtain a limited bottling endorsement for a license shall file with the commission an application upon such forms as the commission prescribes and a fee of three hundred dollars payable to the commission.
- (3) The holder of a limited bottling endorsement may sell beer for consumption off the licensed premises in sealed containers filled as provided in this subsection if:
- (a) The sale occurs on the licensed premises of the licensee during the hours the licensee is authorized to sell beer;
- (b) The licensee uses sanitary containers purchased by the customer from the licensee or exchanged for containers previously purchased by the customer from the licensee. The containers shall prominently display the endorsement holder's trade name or logo or some other mark that is unique to the endorsement holder and shall hold no more than thirty-two ounces;
- (c) The licensee seals the container in a manner designed so that it is visibly apparent whether the sealed container has been tampered with or opened or seals the container and places the container in a bag designed so that it is visibly apparent whether the sealed container has been tampered with or opened; and
- (d) The licensee provides a dated receipt to the customer and attaches a copy of the dated receipt to the sealed container or, if the sealed container is placed in a bag, to the bag.

Source: Laws 2015, LB330, § 14. Operative date May 28, 2015.

53-135 Retail licenses; automatic renewal; conditions; licensed premises within annexed area; effect.

A retail license issued by the commission and outstanding may be automatically renewed by the commission without formal application upon payment of the renewal fee and license fee if payable to the commission prior to or within thirty days after the expiration of the license. The payment shall be an affirmative representation and certification by the licensee that all answers contained in an application, if submitted, would be the same in all material respects as the answers contained in the last previous application. The commission may at any time require a licensee to submit an application, and the commission shall at any time require a licensee to submit an application if requested in writing to do so by the local governing body.

If a licensee files an application form in triplicate original upon seeking renewal of his or her license, the application shall be processed as set forth in section 53-131.

Any licensed retail premises located in an area which is annexed to any governmental subdivision shall file a formal application for a license, and while such application is pending, the licensee may continue all license privileges until the original license expires or is canceled or revoked. If such license expires within sixty days following the annexation date of such area, the license may be renewed by order of the commission for not more than one year.

Source: Laws 1935, c. 116, § 86, p. 421; C.S.Supp.,1941, § 53-386; R.S.1943, § 53-135; Laws 1959, c. 249, § 10, p. 870; Laws 1983, LB 213, § 15; Laws 1984, LB 820, § 1; Laws 1988, LB 1089, § 16; Laws 1991, LB 344, § 40; Laws 2004, LB 485, § 26; Laws 2010, LB861, § 69; Laws 2015, LB330, § 21. Operative date May 28, 2015.

53-136 Cigar shops; legislative findings; legislative intent.

- (1) The Legislature finds that allowing smoking in cigar shops as a limited exception to the Nebraska Clean Indoor Air Act does not interfere with the original intent that the general public and employees not be unwillingly subjected to second-hand smoke. This exception poses a de minimis restriction on the public and employees given the limited number of cigar shops compared to other businesses that sell alcohol, cigars, and pipe tobacco, and any member of the public should reasonably expect that there would be second-hand smoke in a cigar shop given the nature of the business and could choose to avoid such exposure.
- (2) The Legislature finds that (a) cigars and pipe tobacco have different characteristics than other forms of tobacco such as cigarettes, (b) cigars are customarily paired with various spirits such as cognac, single malt whiskey, bourbon, rum, rye, port, and others, and (c) unlike cigarette smokers, cigar and pipe smokers may take an hour or longer to enjoy a cigar or pipe while cigarettes simply serve as a mechanism for delivering nicotine. Cigars paired with selected liquor creates a synergy unique to the particular pairing similar to wine paired with particular foods. Cigars are a pure, natural product wrapped in a tobacco leaf that is typically not inhaled in order to enjoy the taste of the smoke, unlike cigarettes that tend to be processed with additives and wrapped in paper and are inhaled. Cigars have a different taste and smell than cigarettes due to the fermentation process cigars go through during production. Cigars tend to cost considerably more than cigarettes, and their quality and characteristics vary depending on the type of tobacco plant, the geography and climate

where the tobacco was grown, and the overall quality of the manufacturing process. Not only does the customized blending of the tobacco influence the smoking experience, so does the freshness of the cigars, which is dependent on how the cigars were stored and displayed. These variables are similar to fine wines, which can also be very expensive to purchase. It is all of these variables that warrant a customer wanting to sample the product before making such a substantial purchase.

- (3) The Legislature finds that exposure to second-hand smoke is inherent in the selling and sampling of cigars and pipe tobacco and that this exposure is inextricably connected to the nature of selling this legal product, similar to other inherent hazards in other professions and employment.
- (4) It is the intent of the Legislature to allow cigar and pipe smoking in cigar shops that meet specific statutory criteria not inconsistent with the fundamental nature of the business. This exception to the Nebraska Clean Indoor Air Act is narrowly tailored in accordance with the intent of the act to protect public places and places of employment.

Source: Laws 2015, LB118, § 5. Effective date February 27, 2015.

Cross References

Nebraska Clean Indoor Air Act, see section 71-5716.

53-137 Cigar shop license; prohibited acts; sign required; waiver signed by employee; form.

- (1) The holder of a cigar shop license shall not allow a person under twentyone years of age to smoke or purchase any product in the cigar shop.
- (2) The licensee shall post a sign on all entrances to the cigar shop, on the outside of each door, in a conspicuous location slightly above or next to the door, with the following statement: SMOKING OF CIGARS AND PIPES IS ALLOWED INSIDE THIS BUSINESS. SMOKING OF CIGARETTES IS NOT ALLOWED.
- (3) Beginning November 1, 2015, the licensee shall provide to the commission a copy of a waiver signed prior to employment by each employee on a form prescribed by the commission. The waiver shall expressly notify the employee that he or she will be exposed to second-hand smoke, and the employee shall acknowledge that he or she understands the risks of exposure to second-hand smoke.

Source: Laws 2015, LB118, § 6. Effective date February 27, 2015.

53-138 Pedal-pub vehicle license; activities authorized; licensee; duties.

(1) The commission may issue a license to a person to operate a pedal-pub vehicle in this state. Each pedal-pub vehicle license shall expire on April 30 of each year. Each license shall be good throughout this state as a state license. Only one license shall be required for all pedal-pub vehicles operated in this state by the same owner. Each owner shall keep a duplicate of such license posted in each pedal-pub vehicle where alcoholic liquor is sold or consumed. No further license shall be required or tax levied by any county, city, or village for the privilege of operating a pedal-pub vehicle for the purpose of selling and 2015 Supplement

allowing the consumption of alcoholic liquor while on or in a pedal-pub vehicle.

- (2) The holder of a pedal-pub vehicle license may sell alcoholic liquor in individual drinks to customers who are twenty-one years of age or older to consume while they are on or in the pedal-pub vehicle and may allow such customers to consume alcoholic liquor not purchased from the licensee while the customers are on or in the pedal-pub vehicle. The licensee shall serve alcoholic liquor in opaque plastic containers that prominently display the licensee's trade name or logo or some other mark that is unique to the licensee under the licensee's pedal-pub vehicle license and shall require the use of such containers for the consumption of alcoholic liquor not purchased from the licensee.
- (3) No customer shall take any open container of alcoholic liquor from the pedal-pub vehicle or consume the alcoholic liquor after leaving the pedal-pub vehicle. A customer may take unopened containers of alcoholic liquor not purchased from the licensee from the pedal-pub vehicle.
- (4) The licensee shall not allow open containers of alcoholic liquor to leave the pedal-pub vehicle. The licensee shall be responsible for picking up and disposing of any litter or other waste or any personal property that originates from the pedal-pub vehicle and lands on public or private property.

Source: Laws 2015, LB330, § 15. Operative date May 28, 2015.

(f) TAX

53-160.03 Beer-related crop; tax credit; calculation; application; contents; approval; notice.

- (1) The Legislature finds that encouraging manufacturers of beer to use beerrelated crops grown in this state in their manufacturing operations stimulates
 the creation of jobs and investments in small communities in this state,
 encourages the use of lands upon which beer-related crops may be grown, and
 provides tax revenue to the state which would not otherwise be realized. It is
 the intent of the Legislature to encourage the use of such beer-related crops by
 providing a nonrefundable tax credit as provided in this section.
 - (2) For purposes of this section, beer-related crop means barley or hops.
- (3) A nonrefundable credit against the tax imposed in section 53-160 shall be allowed to any manufacturer of beer if at least ten percent of the beer-related crops used by such manufacturer in the previous calendar year were grown in this state. The credit shall be an amount equal to the percentage specified in subsection (4) of this section multiplied by the total amount of tax paid under section 53-160 in the previous calendar year on the first twenty thousand barrels of beer sold by such manufacturer.
 - (4) The percentage used to determine the credit shall be as follows:
- (a) If at least ten percent but less than forty percent of the beer-related crops used by the manufacturer in the previous calendar year were grown in this state, the percentage used to determine the credit shall be fifteen percent;
- (b) If at least forty percent but less than seventy percent of the beer-related crops used by the manufacturer in the previous calendar year were grown in

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this state, the percentage used to determine the credit shall be twenty-five percent; and

- (c) If at least seventy percent of the beer-related crops used by the manufacturer in the previous calendar year were grown in this state, the percentage used to determine the credit shall be thirty-five percent.
- (5) A manufacturer of beer shall apply for the credit to the commission on a form prescribed by the commission. The application shall be submitted on or before January 25 of each year and shall contain the following information:
 - (a) The name of the manufacturer;
- (b) The total number of barrels of beer sold and the total amount of tax paid under section 53-160 during the previous calendar year;
- (c) The percentage of beer-related crops used by the manufacturer in the previous calendar year that were grown in this state; and
- (d) Such other information as required by the commission to verify that the manufacturer is qualified to receive the credit allowed under this section and to calculate the amount of the credit.
- (6) If the manufacturer of beer qualifies for the credit, the commission shall approve the application and notify the manufacturer of the amount of the credit approved. The manufacturer may then claim the credit on the reports due each month under section 53-164.01 as an offset against the taxes due pursuant to such reports until the credit is fully utilized or until the following December 31, whichever occurs first.

Source: Laws 2015, LB330, § 22. Operative date May 28, 2015.

(h) KEG SALES

53-167.02 Keg sales; requirements; keg identification number; violation; penalty.

- (1) When any person licensed to sell alcoholic liquor at retail sells alcohol for consumption off the premises in a container with a liquid capacity of five or more gallons or eighteen and ninety-two hundredths or more liters, the seller shall record the date of the sale, the keg identification number, the purchaser's name and address, and the number of the purchaser's motor vehicle operator's license, state identification card, or military identification, if such military identification contains a picture of the purchaser, together with the purchaser's signature. Such record shall be on a form prescribed by the commission and shall be kept by the licensee at the retail establishment where the purchase was made for not less than six months.
- (2) The commission shall adopt and promulgate rules and regulations which require the licensee to place a label on the alcohol container, which label shall at least contain a keg identification number and shall be on a form prescribed by the commission. Such label shall be placed on the keg at the time of retail sale. The licensee shall purchase the forms referred to in this section from the commission. The cost incurred to produce and distribute such forms shall be reasonable and shall not exceed the reasonable and necessary costs of producing and distributing the forms. Any money collected by the commission relating to the sale of such forms shall be credited to the Nebraska Liquor Control Commission Rule and Regulation Cash Fund.

(3) The keg identification number for each container shall be registered with the commission. The records kept pursuant to this section shall be available for inspection by any law enforcement officer during normal business hours or at any other reasonable time. Any person violating this section shall, upon conviction, be guilty of a Class III misdemeanor.

Source: Laws 1993, LB 332, § 3; Laws 2015, LB330, § 23. Operative date May 28, 2015.

53-167.03 Keg identification number; prohibited acts; violation; penalty; deposit.

- (1) Any person who unlawfully tampers with, alters, or removes the keg identification number from a container described in section 53-167.02 or is in possession of a container described in section 53-167.02 with an altered or removed keg identification number after such container has been taken from the licensed premises pursuant to a retail sale and before its return to such licensed premises or other place where returned kegs are accepted shall be guilty of a Class III misdemeanor.
- (2) A licensee may require a deposit of not more than the replacement cost of the container described in section 53-167.02 from a person purchasing alcohol for consumption off the premises. Such deposit may be retained by the licensee, in the amount of actual damages, if upon return the container or any associated equipment is damaged or if the keg identification number has been unlawfully tampered with, altered, or removed and such tampering, alteration, or removal has been reported to a law enforcement officer.

Source: Laws 1993, LB 332, § 4; Laws 2002, LB 1126, § 5; Laws 2007, LB573, § 10; Laws 2015, LB330, § 24. Operative date May 28, 2015.

(i) PROHIBITED ACTS

53-173 Powdered alcohol; prohibited acts; penalties; effect on license.

- (1) Except as otherwise provided in subsection (5) of this section, a person shall not purchase, sell, offer to sell, use, or possess with intent to sell powdered alcohol.
- (2) A person holding a license under the Nebraska Liquor Control Act shall be subject to having the license suspended, canceled, or revoked pursuant to the act for a violation of this section.
- (3) Any person, other than a person licensed under the act, who sells a powdered alcohol product shall be guilty of a Class I misdemeanor.
 - (4) Any person knowingly or intentionally possessing powdered alcohol shall:
- (a) For the first offense, be guilty of an infraction, receive a citation, and be fined three hundred dollars;
- (b) For the second offense, be guilty of a Class IV misdemeanor, receive a citation, and be fined four hundred dollars and may be imprisoned not to exceed five days; and
- (c) For the third and all subsequent offenses, be guilty of a Class IIIA misdemeanor, receive a citation, be fined five hundred dollars, and be imprisoned not to exceed seven days.

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(5) This section does not apply to a hospital that operates primarily for the purpose of conducting scientific research, a state institution conducting bona fide research, a private college or university conducting bona fide research, or a pharmaceutical company or biotechnology company conducting bona fide research.

Source: Laws 2015, LB330, § 8. Operative date May 28, 2015.

53-177 Sale at retail; restrictions as to locality.

- (1) Except as otherwise provided in subsection (2) of this section, no license shall be issued for the sale at retail of any alcoholic liquor within one hundred fifty feet of any church, school, hospital, or home for indigent persons or for veterans and their wives or children. This prohibition does not apply (a) to any location within such distance of one hundred fifty feet for which a license to sell alcoholic liquor at retail has been granted by the commission for two years continuously prior to making of application for license, (b) to hotels offering restaurant service, to regularly organized clubs, or to restaurants, food shops, or other places where sale of alcoholic liquor is not the principal business carried on, if such place of business so exempted was established for such purposes prior to May 24, 1935, or (c) to a college or university in the state which is subject to section 53-177.01.
- (2) If a proposed location for the sale at retail of any alcoholic liquor is within one hundred fifty feet of any church, a license may be issued if the commission gives notice to the affected church and holds a hearing as prescribed in section 53-133 if the affected church submits a written request for a hearing.

Source: Laws 1935, c. 116, § 35, p. 399; C.S.Supp.,1941, § 53-335; R.S.1943, § 53-177; Laws 1947, c. 189, § 2, p. 626; Laws 1965, c. 322, § 1, p. 914; Laws 1999, LB 267, § 13; Laws 2009, LB232, § 3; Laws 2010, LB861, § 76; Laws 2011, LB407, § 7; Laws 2015, LB330, § 25.

Operative date May 28, 2015.

53-180.05 Prohibited acts relating to minors and incompetents; violations; penalties; possible alcohol overdose; actions authorized; false identification; penalty; law enforcement agency; duties.

- (1) Except as provided in subsection (2) of this section, any person who violates section 53-180 shall be guilty of a Class I misdemeanor.
- (2) Any person who knowingly and intentionally violates section 53-180 shall be guilty of a Class IIIA felony and serve a mandatory minimum of at least thirty days' imprisonment as part of any sentence he or she receives if serious bodily injury or death to any person resulted and was proximately caused by a minor's (a) consumption of the alcoholic liquor provided or (b) impaired condition which, in whole or in part, can be attributed to the alcoholic liquor provided.
- (3) Any person who violates any of the provisions of section 53-180.01 or 53-180.03 shall be guilty of a Class III misdemeanor.
- (4)(a) Except as otherwise provided in subdivision (b) of this subsection, any person older than eighteen years of age and under the age of twenty-one years violating section 53-180.02 is guilty of a Class III misdemeanor.

- (b) Subdivision (a) of this subsection shall not apply if the person:
- (i) Requested emergency medical assistance in response to the possible alcohol overdose of himself or herself or another person as soon as the emergency situation is apparent after such violation of section 53-180.02;
- (ii) Was the first person to make a request for medical assistance under subdivision (b)(i) of this subsection as soon as the emergency situation is apparent after such violation of section 53-180.02; and
- (iii) When emergency medical assistance was requested for the possible alcohol overdose of another person:
 - (A) Remained on the scene until the medical assistance arrived; and
 - (B) Cooperated with medical assistance and law enforcement personnel.
- (c) A person shall not initiate or maintain an action against a peace officer or the employing state agency or political subdivision based on the officer's compliance with subdivision (b) of this subsection.
- (5) Any person eighteen years of age or younger violating section 53-180.02 is guilty of a misdemeanor as provided in section 53-181 and shall be punished as provided in such section.
- (6) Any person who knowingly manufactures, creates, or alters any form of identification for the purpose of sale or delivery of such form of identification to a person under the age of twenty-one years shall be guilty of a Class I misdemeanor. For purposes of this subsection, form of identification means any card, paper, or legal document that may be used to establish the age of the person named thereon for the purpose of purchasing alcoholic liquor.
- (7) When a minor is arrested for a violation of sections 53-180 to 53-180.02 or subsection (6) of this section, the law enforcement agency employing the arresting peace officer shall make a reasonable attempt to notify such minor's parent or guardian of the arrest.

Source: Laws 1935, c. 116, § 38, p. 400; Laws 1937, c. 125, § 1, p. 437; C.S.Supp.,1941, § 53-338; Laws 1943, c. 121, § 1, p. 419; R.S. 1943, § 53-180; Laws 1951, c. 174, § 1(6), p. 664; Laws 1963, c. 313, § 2, p. 943; Laws 1969, c. 444, § 1, p. 1482; Laws 1973, LB 25, § 3; Laws 1977, LB 40, § 315; Laws 1982, LB 869, § 1; Laws 1984, LB 56, § 4; Laws 1985, LB 493, § 2; Laws 1989, LB 440, § 1; Laws 1991, LB 454, § 1; Laws 2001, LB 114, § 6; Laws 2010, LB258, § 2; Laws 2011, LB667, § 22; Laws 2015, LB439, § 1.

Effective date August 30, 2015.

53-181 Person eighteen years of age or younger; penalty; copy of abstract to Director of Motor Vehicles; possible alcohol overdose; actions authorized.

- (1) Except as otherwise provided in subsection (3) of this section, the penalty for violation of section 53-180.02 by a person eighteen years of age or younger shall be as follows:
- (a) If the person convicted or adjudicated of violating such section has one or more licenses or permits issued under the Motor Vehicle Operator's License Act:
- (i) For the first offense, such person is guilty of a Class III misdemeanor and the court may, as a part of the judgment of conviction or adjudication, impound

any such licenses or permits for thirty days and require such person to attend an alcohol education class;

- (ii) For a second offense, such person is guilty of a Class III misdemeanor and the court, as a part of the judgment of conviction or adjudication, may (A) impound any such licenses or permits for ninety days and (B) require such person to complete no fewer than twenty and no more than forty hours of community service and to attend an alcohol education class; and
- (iii) For a third or subsequent offense, such person is guilty of a Class III misdemeanor and the court, as a part of the judgment of conviction or adjudication, may (A) impound any such licenses or permits for twelve months and (B) require such person to complete no fewer than sixty hours of community service, to attend an alcohol education class, and to submit to an alcohol assessment by a licensed alcohol and drug counselor; and
- (b) If the person convicted or adjudicated of violating such section does not have a permit or license issued under the Motor Vehicle Operator's License Act:
- (i) For the first offense, such person is guilty of a Class III misdemeanor and the court, as part of the judgment of conviction or adjudication, may (A) prohibit such person from obtaining any permit or any license pursuant to the act for which such person would otherwise be eligible until thirty days after the date of such order and (B) require such person to attend an alcohol education class:
- (ii) For a second offense, such person is guilty of a Class III misdemeanor and the court, as part of the judgment of conviction or adjudication, may (A) prohibit such person from obtaining any permit or any license pursuant to the act for which such person would otherwise be eligible until ninety days after the date of such order and (B) require such person to complete no fewer than twenty hours and no more than forty hours of community service and to attend an alcohol education class; and
- (iii) For a third or subsequent offense, such person is guilty of a Class III misdemeanor and the court, as part of the judgment of conviction or adjudication, may (A) prohibit such person from obtaining any permit or any license pursuant to the act for which such person would otherwise be eligible until twelve months after the date of such order and (B) require such person to complete no fewer than sixty hours of community service, to attend an alcohol education class, and to submit to an alcohol assessment by a licensed alcohol and drug counselor.
- (2) A copy of an abstract of the court's conviction or adjudication shall be transmitted to the Director of Motor Vehicles pursuant to sections 60-497.01 to 60-497.04.
 - (3) Subsection (1) of this section shall not apply if the person:
- (a) Requested emergency medical assistance in response to the possible alcohol overdose of himself or herself or another person as soon as the emergency situation is apparent after such violation of section 53-180.02;
- (b) Was the first person to make a request for medical assistance under subdivision (a) of this subsection as soon as the emergency situation is apparent after such violation of section 53-180.02; and
- (c) When emergency medical assistance was requested for the possible alcohol overdose of another person:
- (i) Remained on the scene until the medical assistance arrived; and

- (ii) Cooperated with medical assistance and law enforcement personnel.
- (4) A person shall not initiate or maintain an action against a peace officer or the employing state agency or political subdivision based on the officer's compliance with subsection (3) of this section.

Source: Laws 2010, LB258, § 3; Laws 2015, LB439, § 2. Effective date August 30, 2015.

Cross References

Motor Vehicle Operator's License Act, see section 60-462.

(k) PROSECUTION AND ENFORCEMENT

53-1,111 Search warrants; search and seizure of property; sale; disposition of proceeds; arrests.

Upon the issuance of any search warrant pursuant to section 53-1,108, it shall be the duty of the officers executing the same to enter the house, building, premises, boat, vehicle, receptacle, or other place described, either in the daytime or nighttime, by force if necessary and to remove and confiscate any alcoholic liquor manufactured, possessed, or kept for sale contrary to the terms of the Nebraska Liquor Control Act and any machinery, equipment, or material used in connection therewith and to hold such property until all prosecution arising out of such search and seizure shall have ended and determined. It shall be the duty of the officers executing such search warrant to arrest any person or persons found using or in possession or control of such alcoholic liquor, articles, or things. All alcoholic liquor unlawfully manufactured, stored, kept, sold, or otherwise disposed of, and the containers thereof, and all equipment used or fit for use in the manufacture or production of the same which are found at or about any still or outfit for the unlawful manufacture of alcoholic liquor on unlicensed premises are hereby declared contraband, and no right of property shall be or exist in any person owning, furnishing, or possessing any such property, liquor, material, or equipment, but all such property, articles, and things, including alcoholic liquor, shall be sold upon an order of the court as provided in section 53-1,113, and the proceeds thereof shall be disposed of in the manner provided for the disposition of license money under the Constitution of Nebraska.

Source: Laws 1935, c. 116, § 80, p. 416; C.S.Supp.,1941, § 53-380; R.S.1943, § 53-1,111; Laws 1994, LB 859, § 18; Laws 2015, LB330, § 26.

Operative date May 28, 2015.

53-1,113 Search warrant; sale of property seized; procedure; destruction, when required.

(1) It shall be the duty of the officer who has seized and is holding any of the property mentioned in section 53-1,111 to make application to the court on final determination of any prosecution arising under such search and seizure, and in which such prosecution has been commenced or prosecuted, for an order to sell such property. The court, if satisfied that the property so seized and held was at the time of its seizure being kept or used, or was fit for use in the unlawful manufacture or production of alcoholic liquor, shall make an order that (a) the commission dispose of any alcoholic liquor in accordance with the Nebraska Liquor Control Act and (b) any other property and effects be

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sold by such officer subject to the time, place, manner, and notice of such sale set by the order.

- (2) Nothing contained in the Nebraska Liquor Control Act shall be considered to authorize the sale of any alcoholic liquor unlawfully manufactured fit for human consumption which comes into the possession of any officer or the commission by seizure, confiscation, or forfeiture under the provisions of the act without the payment of all taxes and inspection fees required by the laws of this state and of the United States, and all such unlawfully manufactured alcoholic liquor which is unfit for human consumption shall be destroyed.
- (3) The commission shall destroy alcoholic liquor which is unfit for human consumption and may sell alcoholic liquor, when directed by order of the court, at the time, place, and manner the commission determines to be in the public interest and subject to the taxes and inspection fees required by the laws of this state and of the United States.

Source: Laws 1935, c. 116, § 80, p. 416; C.S.Supp.,1941, § 53-380; R.S.1943, § 53-1,113; Laws 1994, LB 859, § 19; Laws 2015, LB330, § 27.

Operative date May 28, 2015.

53-1,120.01 County resolution or city ordinance prohibiting smoking; not applicable to cigar shops.

No county resolution or city ordinance that prohibits smoking in indoor areas shall apply to cigar shops.

Source: Laws 2009, LB355, § 5; Laws 2015, LB118, § 7. Effective date February 27, 2015.

LIVESTOCK § 54-1.108

CHAPTER 54 LIVESTOCK

Article.

- 1. Livestock Brand Act. 54-1,108.
- 6. Dogs and Cats.
 - (a) Dogs. 54-603.
 - (c) Commercial Dog and Cat Operator Inspection Act. 54-625 to 54-633.01.
- 7. Protection of Health.
 - (c) Scabies. 54-724.01, 54-724.02. Transferred or Repealed.
 - (d) General Provisions. 54-726.04.
- 14. Scabies. 54-1401 to 54-1411. Transferred or Repealed.
- 15. Hog Cholera.
 - (a) Destruction of Hogs. 54-1501 to 54-1512. Repealed.
 - (b) Control and Eradication. 54-1513 to 54-1521. Repealed.
 - (c) Sales and Shipments. 54-1522, 54-1523. Repealed.
- 28. Livestock Production. 54-2801 to 54-2805.

ARTICLE 1 LIVESTOCK BRAND ACT

Section

54-1,108. Brand inspections; when; fees; surcharge; reinspection; when.

54-1,108 Brand inspections; when; fees; surcharge; reinspection; when.

- (1) All brand inspections provided for in the Livestock Brand Act or section 54-415 shall be from sunrise to sundown or during such other hours and under such conditions as the Nebraska Brand Committee determines.
- (2)(a) An inspection fee, established by the Nebraska Brand Committee, of not more than one dollar and ten cents per head shall be charged for all cattle inspected in accordance with the Livestock Brand Act or section 54-415 or inspected within the brand inspection area or brand inspection service area by court order or at the request of any bank, credit agency, or lending institution with a legal or financial interest in such cattle. Such fee may vary to encourage inspection to be performed at times and locations that reduce the cost of performing the inspection but shall otherwise be uniform. The inspection fee for court-ordered inspections shall be paid from the proceeds of the sale of such cattle if ordered by the court or by either party as the court directs. For other inspections, the person requesting the inspection of such cattle is responsible for the inspection fee. Brand inspections requested by either a purchaser or seller of cattle located within the brand inspection service area shall be provided upon the same terms and charges as brand inspections performed within the brand inspection area. If estray cattle are identified as a result of the inspection, such cattle shall be processed in the manner provided by section 54-415.
- (b) A surcharge of not more than twenty dollars, as established by the brand committee, may be charged to cover travel expenses incurred by the brand inspector per inspection location when performing brand inspections. The

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surcharge shall be collected by the brand inspector and paid by the person requesting the inspection or the person required by law to have the inspection.

- (c) Fees for inspections performed outside of the brand inspection area that are not provided for in subdivision (a) of this subsection shall be the inspection fee established in such subdivision plus a fee to cover the actual expense of performing the inspection, including mileage at the rate established by the Department of Administrative Services and an hourly rate, not to exceed thirty dollars per hour, for the travel and inspection time incurred by the brand committee to perform such inspection. The brand committee shall charge and collect the actual expense fee. Such fee shall apply to inspections performed outside the brand inspection area as part of an investigation into known or alleged violations of the Livestock Brand Act and shall be charged against the person committing the violation.
- (3) Any person who has reason to believe that cattle were shipped erroneously due to an inspection error during a brand inspection may request a reinspection. The person making such request shall be responsible for the expenses incurred as a result of the reinspection unless the results of the reinspection substantiate the claim of inspection error, in which case the brand committee shall be responsible for the reinspection expenses.

Source: Laws 1999, LB 778, § 39; Laws 2002, LB 589, § 7; Laws 2005 LB 441, § 2; Laws 2011, LB181, § 1; Laws 2014, LB768, § 5; Laws 2015, LB85, § 1. Effective date August 30, 2015.

ARTICLE 6 DOGS AND CATS

(a) DOGS

| Section | |
|-----------|---|
| 54-603. | Dogs; license tax; amount; service animal; license; county, city, or village; collect fee; disposition. |
| | (c) COMMERCIAL DOG AND CAT OPERATOR INSPECTION ACT |
| 54-625. | Act, how cited. |
| 54-626. | Terms, defined. |
| 54-627. | License requirements; fees; premises available for inspection. |
| 54-628. | Inspection program; department; powers; reinspection fee; prohibited acts; penalty. |
| 54-628.01 | Director; stop-movement order; issuance; contents; hearing; department; powers; costs; reinspection; hearing. |
| 54-628.02 | Violation of act, rule or regulation, or order of director; proceedings authorized. |
| 54-630. | Application; denial; grounds; appeal. |
| 54-632. | Notice or order; service requirements; hearing; appeal. |
| 54-633. | Enforcement powers; administrative fine. |
| 54-633.01 | . Special investigator; powers; referral to another law enforcement officer. |
| | (a) DOGS |

54-603 Dogs; license tax; amount; service animal; license; county, city, or village; collect fee; disposition.

(1) Any county, city, or village shall have authority by ordinance or resolution to impose a license tax, in an amount which shall be determined by the appropriate governing body, on the owner or harborer of any dog or dogs, to be

paid under such regulations as shall be provided by such ordinance or resolutions.

- (2) Every service animal shall be licensed as required by local ordinances or resolutions, but no license tax shall be charged. Upon the retirement or discontinuance of the animal as a service animal, the owner of the animal shall be liable for the payment of a license tax as prescribed by local ordinances or resolutions.
- (3) Any county, city, or village that imposes a license tax on the owner or harborer of any cat or cats or any dog or dogs under this section shall, in addition to the license tax imposed by the licensing jurisdiction, collect from the licensee a fee of one dollar and twenty-five cents. The person designated by the licensing jurisdiction to collect and administer the license tax shall act as agent for the State of Nebraska in the collection of the fee. From each fee of one dollar and twenty-five cents collected, such person shall retain three cents and remit the balance to the State Treasurer for credit to the Commercial Dog and Cat Operator Inspection Program Cash Fund. If the person collecting the fee is the licensing jurisdiction, the three cents shall be credited to the licensing jurisdiction's general fund. If the person collecting the fee is a private contractor, the three cents shall be credited to an account of the private contractor. The remittance to the State Treasurer shall be made at least annually at the conclusion of the licensing jurisdiction's fiscal year, except that any licensing jurisdiction or private contractor that collects fifty dollars or less of such fees during the fiscal year may remit the fees when the cumulative amount of fees collected reaches fifty dollars.

Source: Laws 1877, § 3, p. 156; R.S.1913, § 174; C.S.1922, § 171; C.S. 1929, § 54-603; R.S.1943, § 54-603; Laws 1976, LB 515, § 2; Laws 1997, LB 814, § 7; Laws 2008, LB806, § 13; Laws 2010, LB910, § 3; Laws 2015, LB360, § 12.

Operative date December 1, 2015.

Cross References

For other provisions authorizing municipalities to impose license tax on dogs, see sections 14-102, 15-220, 16-206, and 17-526.

(c) COMMERCIAL DOG AND CAT OPERATOR INSPECTION ACT

54-625 Act, how cited.

Sections 54-625 to 54-643 shall be known and may be cited as the Commercial Dog and Cat Operator Inspection Act.

Source: Laws 2000, LB 825, § 1; Laws 2003, LB 274, § 1; Laws 2006, LB 856, § 13; Laws 2007, LB12, § 1; Laws 2009, LB241, § 1; Laws 2012, LB427, § 1; Laws 2015, LB360, § 13.

Operative date December 1, 2015.

54-626 Terms, defined.

For purposes of the Commercial Dog and Cat Operator Inspection Act:

- (1) Animal control facility means a facility operated by or under contract with the state or any political subdivision of the state for the purpose of impounding or harboring seized, stray, homeless, abandoned, or unwanted animals;
- (2) Animal rescue means a person or group of persons who hold themselves out as an animal rescue, accept or solicit for dogs or cats with the intention of

finding permanent adoptive homes or providing lifelong care for such dogs or cats, or who use foster homes as the primary means of housing dogs or cats;

- (3) Animal shelter means a facility used to house or contain dogs or cats and owned, operated, or maintained by an incorporated humane society, an animal welfare society, a society for the prevention of cruelty to animals, or another nonprofit organization devoted to the welfare, protection, and humane treatment of such animals:
- (4) Boarding kennel means a facility which is primarily used to house or contain dogs or cats owned by persons other than the operator of such facility. The primary function of a boarding kennel is to temporarily harbor dogs or cats when the owner of the dogs or cats is unable to do so or to provide training, grooming, or other nonveterinary service for consideration before returning the dogs or cats to the owner. A facility which provides such training, grooming, or other nonveterinary service is not a boarding kennel for the purposes of the act unless dogs or cats owned by persons other than the operator of such facility are housed at such facility overnight. Veterinary clinics, animal control facilities, animal rescues, and nonprofit animal shelters are not boarding kennels for the purposes of the act;
- (5) Breeding dog means any sexually intact male or female dog six months of age or older owned or harbored by a commercial dog breeder;
- (6) Cat means any animal which is wholly or in part of the species Felis domesticus;
- (7) Commercial cat breeder means a person engaged in the business of breeding cats:
- (a) Who sells, exchanges, leases, or in any way transfers or offers to sell, exchange, lease, or transfer thirty-one or more cats in a twelve-month period beginning on April 1 of each year;
- (b) Who owns or harbors four or more cats, intended for breeding, in a twelve-month period beginning on April 1 of each year;
- (c) Whose cats produce a total of four or more litters within a twelve-month period beginning on April 1 of each year; or
- (d) Who knowingly sells, exchanges, or leases cats for later retail sale or brokered trading;
- (8) Commercial dog breeder means a person engaged in the business of breeding dogs:
- (a) Who sells, exchanges, leases, or in any way transfers or offers to sell, exchange, lease, or transfer thirty-one or more dogs in a twelve-month period beginning on April 1 of each year;
- (b) Who owns or harbors four or more dogs, intended for breeding, in a twelve-month period beginning on April 1 of each year;
- (c) Whose dogs produce a total of four or more litters within a twelve-month period beginning on April 1 of each year; or
- (d) Who knowingly sells, exchanges, or leases dogs for later retail sale or brokered trading:
- (9) Dealer means any person who is not a commercial dog or cat breeder or a pet shop but is engaged in the business of buying for resale or selling or exchanging dogs or cats as a principal or agent or who claims to be so engaged.

A person who purchases, sells, exchanges, or leases thirty or fewer dogs or cats in a twelve-month period is not a dealer;

- (10) Department means the Bureau of Animal Industry of the Department of Agriculture with the State Veterinarian in charge, subordinate only to the director:
- (11) Director means the Director of Agriculture or his or her designated employee;
- (12) Dog means any animal which is wholly or in part of the species Canis familiaris;
- (13) Foster home means any person who provides temporary housing for twenty or fewer dogs or cats that are six months of age or older in any twelvemonth period and is affiliated with a person operating as an animal rescue that uses foster homes as its primary housing of dogs or cats. To be considered a foster home, a person shall not participate in the acquisition of the dogs or cats for which temporary care is provided. Any foster home which houses more than twenty dogs or cats that are six months of age or older in any twelve-month period or who participates in the acquisition of dogs or cats shall be licensed as an animal rescue;
 - (14) Harbor means:
 - (a) Providing shelter or housing for a dog or cat regulated under the act; or
- (b) Maintaining the care, supervision, or control of a dog or cat regulated under the act:
- (15) Housing facility means any room, building, or areas used to contain a primary enclosure;
- (16) Inspector means any person who is employed by the department and who is authorized to perform inspections pursuant to the act;
- (17) Licensee means a person who has qualified for and received a license from the department pursuant to the act;
- (18) Normal business hours means daily between 7 a.m. and 7 p.m. unless an applicant, a licensee, or any other person the department has reasonable cause to believe is required by the act to be licensed provides in writing to the department a description of his or her own normal business hours which reasonably allows the department to make inspections;
- (19) Operator means a person performing the activities of an animal control facility, an animal rescue, an animal shelter, a boarding kennel, a commercial cat breeder, a commercial dog breeder, a dealer, or a pet shop;
- (20) Pet animal means an animal kept as a household pet for the purpose of companionship, which includes, but is not limited to, dogs, cats, birds, fish, rabbits, rodents, amphibians, and reptiles;
- (21) Pet shop means a retail establishment which sells pet animals and related supplies;
- (22) Premises means all public or private buildings, vehicles, equipment, containers, kennels, pens, and cages used by an operator and the public or private ground upon which an operator's facility is located if such buildings, vehicles, equipment, containers, kennels, pens, cages, or ground are used by the owner or operator in the usual course of business;

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- (23) Primary enclosure means any structure used to immediately restrict a dog or cat to a limited amount of space, such as a room, pen, cage, or compartment;
- (24) Secretary of Agriculture means the Secretary of Agriculture of the United States Department of Agriculture;
 - (25) Significant threat to the health or safety of dogs or cats means:
- (a) Not providing shelter or protection from extreme weather resulting in lifethreatening conditions predisposing to hyperthermia or hypothermia in dogs or cats that are not acclimated to the temperature;
- (b) Acute injuries involving potentially life-threatening medical emergencies in which the owner refuses to seek immediate veterinary care;
- (c) Not providing food or water resulting in conditions of potential starvation or severe dehydration;
- (d) Egregious human abuse such as trauma from beating, torturing, mutilating, burning, or scalding; or
- (e) Failing to maintain sanitation resulting in egregious situations where a dog or cat cannot avoid walking, lying, or standing in feces;
- (26) Stop-movement order means a directive preventing the movement of any dog or cat onto or from the premises; and
- (27) Unaltered means any male or female dog or cat which has not been neutered or spayed or otherwise rendered incapable of reproduction.

Source: Laws 2000, LB 825, § 2; Laws 2003, LB 233, § 1; Laws 2003, LB 274, § 2; Laws 2004, LB 1002, § 1; Laws 2009, LB241, § 2; Laws 2010, LB910, § 5; Laws 2012, LB427, § 2; Laws 2015, LB360, § 14.

Operative date December 1, 2015.

54-627 License requirements; fees; premises available for inspection.

- (1) A person shall not operate as a commercial dog or cat breeder, a dealer, a boarding kennel, an animal control facility, an animal shelter, an animal rescue, or a pet shop unless the person obtains the appropriate license. A pet shop shall only be subject to the Commercial Dog and Cat Operator Inspection Act and the rules and regulations adopted and promulgated pursuant thereto in any area or areas of the establishment used for the keeping and selling of pet animals. If a facility listed in this subsection is not located at the owner's residence, the name and address of the owner shall be posted on the premises.
- (2) An applicant for a license shall submit an application for the appropriate license to the department, on a form prescribed by the department, together with a one-time license fee of one hundred twenty-five dollars. Such fee is nonreturnable. Any license issued on or before November 30, 2015, shall remain valid after expiration unless it lapses pursuant to this section, is revoked pursuant to section 54-631, or is voluntarily surrendered. Upon receipt of an application and the license fee and upon completion of a qualifying inspection, the appropriate license may be issued by the department. The department may enter the premises of any applicant for a license to determine if the applicant meets the requirements for licensure under the act. If an applicant does not at the time of inspection harbor any dogs or cats, the inspection shall be of the applicant's records and the planned housing facilities. Such license shall not be

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transferable to another person or location and shall lapse automatically upon a change of ownership or location.

- (3)(a) In addition to the license fee required in subsection (2) of this section, an annual fee shall also be charged. Except as otherwise provided in this subsection, the annual fee shall be determined according to the following fee schedule based upon the daily average number of dogs or cats harbored by the licensee over the previous twelve-month period:
 - (i) Ten or fewer dogs or cats, one hundred seventy-five dollars;
 - (ii) Eleven to fifty dogs or cats, two hundred twenty-five dollars;
 - (iii) Fifty-one to one hundred dogs or cats, two hundred seventy-five dollars;
- (iv) One hundred one to one hundred fifty dogs or cats, three hundred twenty-five dollars;
- (v) One hundred fifty-one to two hundred dogs or cats, three hundred seventy-five dollars;
- (vi) Two hundred one to two hundred fifty dogs or cats, four hundred twenty-five dollars;
- (vii) Two hundred fifty-one to three hundred dogs or cats, four hundred seventy-five dollars;
- (viii) Three hundred one to three hundred fifty dogs or cats, five hundred twenty-five dollars;
- (ix) Three hundred fifty-one to four hundred dogs or cats, five hundred seventy-five dollars;
- (x) Four hundred one to four hundred fifty dogs or cats, six hundred twenty-five dollars;
- (xi) Four hundred fifty-one to five hundred dogs or cats, six hundred seventy-five dollars; and
 - (xii) More than five hundred dogs or cats, two thousand one hundred dollars.
- (b) If a person operates with more than one type of license at the same location, the person shall pay only one annual fee based on the primary licensed activity occurring at that location as determined by the number of dogs or cats affected by the licensed activity.
- (c) The annual fee for a licensee that does not own or harbor dogs or cats shall be one hundred fifty dollars.
 - (d) The annual fee for an animal rescue shall be one hundred fifty dollars.
- (e) The annual fee for a commercial dog or cat breeder shall be determined according to the fee schedule set forth in subdivision (a) of this subsection based upon the total number of breeding dogs or cats owned or harbored by the commercial breeder over the previous twelve-month period.
- (f) In addition to the fee as prescribed in the fee schedule set forth in subdivision (a) of this subsection, the annual fee for a commercial dog or cat breeder, pet shop, dealer, or boarding kennel shall include a fee of two dollars times the daily average number of dogs or cats owned or harbored by the licensee over the previous twelve-month period numbering more than ten dogs or cats subject to subdivision (g) of this subsection.
- (g) The fees charged under subdivision (a) of this subsection may be increased or decreased by rule and regulation as adopted and promulgated by the department, but the maximum fee that may be charged shall not result in a fee

for any license category that exceeds the annual fee set forth in subdivision (a) of this subsection by more than one hundred dollars. The fee charged under subdivision (f) of this subsection may be increased or decreased by rule and regulation as adopted and promulgated by the department, but such fee shall not exceed three dollars times the number of dogs or cats harbored by the licensee over the previous twelve-month period numbering more than ten dogs or cats.

- (4) A commercial dog or cat breeder, dealer, boarding kennel, or pet shop shall pay the annual fee to the department on or before April 1 of each year. An animal control facility, animal rescue, or animal shelter shall pay the annual fee to the department on or before October 1 of each year. Failure to pay the annual fee by the due date shall result in a late fee equal to twenty percent of the annual fee due and payable each month, not to exceed one hundred percent of such fee, in addition to the annual fee. The purpose of the late fee is to pay for the administrative costs associated with the collection of fees under this section. The assessment of the late fee shall not prohibit the director from taking any other action as provided in the act.
- (5) An applicant, a licensee, or a person the department has reason to believe is an operator and required to obtain a license under this section shall make any applicable premises available for inspection pursuant to section 54-628 during normal business hours.
- (6) The state or any political subdivision of the state which contracts out its animal control duties to a facility not operated by the state or any political subdivision of the state may be exempted from the licensing requirements of this section if such facility is licensed as an animal control facility, animal rescue, or animal shelter for the full term of the contract with the state or its political subdivision.
- (7) Any fees collected pursuant to this section shall be remitted to the State Treasurer for credit to the Commercial Dog and Cat Operator Inspection Program Cash Fund.

Source: Laws 2000, LB 825, § 3; Laws 2003, LB 233, § 2; Laws 2003, LB 274, § 3; Laws 2004, LB 1002, § 2; Laws 2006, LB 856, § 14; Laws 2007, LB12, § 2; Laws 2009, LB241, § 3; Laws 2010, LB910, § 6; Laws 2012, LB427, § 3; Laws 2015, LB360, § 15. Operative date December 1, 2015.

54-628 Inspection program; department; powers; reinspection fee; prohibited acts; penalty.

- (1) The department shall inspect all licensees at least once in a twenty-fourmonth period to determine whether the licensee is in compliance with the Commercial Dog and Cat Operator Inspection Act.
- (2) Any additional inspector or other field personnel employed by the department to carry out inspections pursuant to the act that are funded through General Fund appropriations to the department shall be available for temporary reassignment as needed to other activities and functions of the department in the event of a livestock disease emergency or any other threat to livestock or public health.
- (3) When an inspection produces evidence of a violation of the act or the rules and regulations of the department, a copy of a written report of the 2015 Supplement 774

inspection and violations shown thereon, prepared by the inspector, shall be given to the applicant, licensee, or person the department has reason to believe is an operator, together with written notice to comply within the time limit established by the department and set out in such notice. If the department performs a reinspection for the purpose of determining if an operator has complied within the time limit for compliance established pursuant to this subsection or has complied with section 54-628.01 or if the inspector must return to the operator's location because the operator was not available within a reasonable time as required by subsection (4) of this section, the applicant, licensee, or person the department has reason to believe is an operator shall pay a reinspection fee of one hundred fifty dollars together with the mileage of the inspector at the rate provided in section 81-1176. The purpose of the reinspection fee is to pay for the administrative costs associated with the additional inspection. Any fees collected pursuant to this section shall be remitted to the State Treasurer for credit to the Commercial Dog and Cat Operator Inspection Program Cash Fund. The assessment of the reinspection fee shall not prohibit the director from taking any other action as provided in the act.

- (4) The department, at its discretion, may make unannounced inspections of any applicant, licensee, or person the department has reason to believe is an operator during normal business hours. An applicant, a licensee, and any person the department has reason to believe is an operator shall provide the department, in writing, and keep updated if there is any change, a telephone number where the operator can be reached during normal business hours. The applicant, licensee, or person the department has reason to believe is an operator shall provide a person over the age of nineteen to be available at the operation for the purpose of allowing the department to perform an inspection.
- (5) If deemed necessary under the act or any rule or regulation adopted and promulgated pursuant to the act, the department may, for purposes of inspection, enter, without being subject to any action for trespass or damages, the premises of any applicant, licensee, or person the department has reason to believe is an operator, during normal business hours and in a reasonable manner, including all premises in or upon which dogs or cats are housed, harbored, sold, exchanged, or leased or are suspected of being housed, harbored, sold, exchanged, or leased.
 - (6) Pursuant to an inspection under the act, the department may:
- (a) Enter and have full access to all premises where dogs or cats regulated under the act are harbored or housed or are suspected of being harbored or housed:
- (b) Access all records pertaining to dogs or cats regulated under the act or suspected of pertaining to such dogs or cats and examine and copy all records pertaining to compliance with the act and the rules or regulations adopted and promulgated under the act. The department shall have authority to gather evidence, including, but not limited to, photographs;
- (c) Inspect or reinspect any vehicle or carrier transporting or holding dogs or cats that is in the state to determine compliance with the act or any rules or regulations adopted and promulgated under the act;
- (d) Obtain an inspection warrant in the manner prescribed in sections 29-830 to 29-835 if any person refuses to allow the department to conduct an inspection pursuant to the act; or

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- (e) Issue and enforce a written stop-movement order pursuant to section 54-628.01.
- (7) For purposes of this section, the private residence of any applicant, licensee, or person the department has reason to believe is an operator shall be available for purposes of inspection only if dogs or cats are housed in a primary enclosure within the residence, including a room in such residence, and only such portion of the residence that is used as a primary enclosure shall be open to an inspection pursuant to this section.
- (8) An applicant, licensee, or person the department has reason to believe is an operator shall not seek to avoid inspection by hiding dogs or cats regulated under the act in a private residence, on someone else's property, or at any other location. An applicant, licensee, or person the department has reason to believe is an operator shall provide full and accurate information to the department regarding the location of all dogs or cats harbored by the operator.
- (9) Any applicant, licensee, or person the department has reason to believe is an operator who intentionally refuses to answer the door, fails to be available as provided in subsection (4) of this section, fails to comply with subsection (8) of this section, or otherwise obstructs the department's attempt to perform an inspection shall be in violation of section 54-634 and subject to an administrative fine or other proceedings as provided in section 54-633 or 54-634.

Source: Laws 2000, LB 825, § 4; Laws 2007, LB12, § 3; Laws 2009, LB241, § 5; Laws 2015, LB360, § 16.

Operative date December 1, 2015.

54-628.01 Director; stop-movement order; issuance; contents; hearing; department; powers; costs; reinspection; hearing.

- (1) The director may issue a stop-movement order if he or she has reasonable cause to believe that there exists (a) noncompliance with the Commercial Dog and Cat Operator Inspection Act or any rule or regulation adopted and promulgated pursuant to the act, including, but not limited to, unreasonable sanitation or housing conditions, failure to comply with standards for handling, care, treatment, or transportation for dogs or cats, operating without a license, or interfering with the department in the performance of its duties, or (b) any condition that, without medical attention, provision of shelter, facility maintenance or improvement, relocation of animals, or other management intervention, poses a significant threat to the health or safety of the dogs or cats owned or harbored by a violator.
- (2) Such stop-movement order may require the violator to maintain the dogs or cats subject to the order at the existing location or other department-approved premises until such time as the director has issued a written release from the stop-movement order. The stop-movement order shall clearly advise the violator that he or she may request in writing a hearing before the director pursuant to section 54-632. The order issued pursuant to this section shall be final unless modified or rescinded by the director pursuant to section 54-632 at a hearing requested under this subsection.
- (3) Pursuant to the stop-movement order, the department shall have the authority to enter the premises to inspect and determine if the dogs or cats subject to the order or the facilities used to house or transport such dogs or cats are kept and maintained in compliance with the requirements of the act and the rules and regulations adopted and promulgated pursuant to the act or if any

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management intervention imposed by the stop-movement order is being implemented to mitigate conditions posing a significant threat to the health or safety of dogs or cats harbored or owned by a violator. The department shall not be liable for any costs incurred by the violator or any personnel of the violator due to such departmental action or in enforcing the stop-movement order. The department shall be reimbursed by the violator for the actual costs incurred by the department in issuing and enforcing any stop-movement order.

- (4) A stop-movement order shall include:
- (a) A description of the nature of the violations of the act or any rule or regulation adopted and promulgated pursuant to the act;
- (b) If applicable, a description of conditions that pose a significant threat to the health or safety of the dogs or cats owned or harbored by the violator;
- (c) The action necessary to bring the violator into compliance with the act and the rules and regulations adopted and promulgated pursuant to the act or, if applicable, to mitigate conditions posing a significant threat to the health and safety of the dogs or cats harbored or owned by the violator;
- (d) Notice that if violations of the act or any rule or regulation or any conditions that pose a significant threat to the health or safety of the dogs or cats owned or harbored by the violator persist, the department may refer the matter to appropriate law enforcement for investigation and potential prosecution pursuant to Chapter 28, article 10; and
- (e) The name, address, and telephone number of the violator who owns or harbors the dogs or cats subject to the order.
- (5) Before receipt of a written release, the person to whom the stopmovement order was issued shall:
- (a) Provide the department with an inventory of all dogs or cats on the premises at the time of the issuance of the order;
- (b) Provide the department with the identification tag number, the tattoo number, the microchip number, or any other approved method of identification for each individual dog or cat;
- (c) Notify the department within forty-eight hours of the death or euthanasia of any dog or cat subject to the order. Such notification shall include the dog's or cat's individual identification tag number, tattoo number, microchip number, or other approved identification;
- (d) Notify the department within forty-eight hours of any dog or cat giving birth after the issuance of the order, including the size of the litter; and
- (e) Maintain on the premises any dog or cat subject to the order, except that a dog or cat under one year of age under contract to an individual prior to the issuance of the order may be delivered to the individual pursuant to the contractual obligation. The violator shall provide to the department information identifying the dog or cat and the name, address, and telephone number of the individual purchasing the dog or cat. The department may contact the purchaser to ascertain the date of the purchase agreement to ensure that the dog or cat was sold prior to the stop-movement order and to determine that he or she did purchase such dog or cat. No additional dogs or cats shall be transferred onto the premises without written approval of the department.
- (6) The department shall reinspect the premises to determine compliance within ten business days after the initial inspection that resulted in the stop-

movement order. At the time of reinspection pursuant to this subsection, if conditions that pose a significant threat to the health or safety of the dogs or cats harbored or owned by the violator or noncompliant conditions continue to exist, further reinspections shall be at the discretion of the department. The violator may request an immediate hearing with the director pursuant to any findings under this subsection.

Source: Laws 2009, LB241, § 6; Laws 2015, LB360, § 17. Operative date December 1, 2015.

54-628.02 Violation of act, rule or regulation, or order of director; proceedings authorized.

Whenever the director has reason to believe that any person has violated any provision of the Commercial Dog and Cat Operator Inspection Act, any rule or regulation adopted and promulgated pursuant to the act, or any order of the director, the director may issue a notice of hearing as provided in section 54-632 requiring the person to appear before the director to (1) show cause why an order should not be entered requiring such person to cease and desist from the violation charged, (2) determine whether an administrative fine should be imposed or levied against the person pursuant to subsection (2) of section 54-633, or (3) determine whether the person fails to qualify for a license pursuant to section 54-630. Proceedings initiated pursuant to this section shall not preclude the department from pursuing other administrative, civil, or criminal actions according to law.

Source: Laws 2015, LB360, § 18. Operative date December 1, 2015.

54-630 Application; denial; grounds; appeal.

- (1) Before the department approves an application for a license, an inspector of the department shall inspect the operation of the applicant to determine whether the applicant qualifies to hold a license pursuant to the Commercial Dog and Cat Operator Inspection Act. Except as provided in subsection (2) of this section, an applicant who qualifies shall be issued a license.
- (2) The department may deny an application for a license as a commercial dog or cat breeder, a dealer, a boarding kennel, an animal control facility, an animal shelter, an animal rescue, or a pet shop upon a finding that the applicant is unsuited to perform the obligations of a licensee. The applicant shall be determined unsuited to perform the obligations of a licensee if the department finds that the applicant has deliberately misrepresented or concealed any information provided on or with the application or any other information provided to the department under this section or that within the previous five years the applicant:
- (a) Has been convicted of any law regarding the disposition or treatment of dogs or cats in any jurisdiction; or
- (b) Has operated a breeder facility under a license or permit issued by any jurisdiction that has been revoked, suspended, or otherwise subject to a disciplinary proceeding brought by the licensing authority in that jurisdiction if

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such proceeding resulted in the applicant having voluntarily surrendered a license or permit to avoid disciplinary sanctions.

- (3) In addition to the application, the department may require the applicant to provide additional documentation pertinent to the department's determination of the applicant's suitability to perform the duties of a licensee under the act.
- (4) An applicant who is denied a license under this section shall be afforded the opportunity for a hearing before the director or the director's designee to present evidence that the applicant is qualified to hold a license pursuant to the act and the rules and regulations adopted and promulgated by the department and should be issued a license. All such hearings shall be in accordance with the Administrative Procedure Act.

Source: Laws 2000, LB 825, § 6; Laws 2007, LB12, § 5; Laws 2012, LB427, § 4; Laws 2015, LB360, § 19.

Operative date December 1, 2015.

Cross References

Administrative Procedure Act, see section 84-920.

54-632 Notice or order; service requirements; hearing; appeal.

- (1) Any notice or order provided for in the Commercial Dog and Cat Operator Inspection Act shall be properly served when it is personally served on the applicant, licensee, or violator or on the person authorized by the applicant or licensee to receive notices and orders of the department or when it is sent by certified or registered mail, return receipt requested, to the last-known address of the applicant, licensee, or violator or the person authorized to receive such notices and orders. A copy of the notice and the order shall be filed in the records of the department.
- (2) A notice to comply with the act or the rules and regulations adopted and promulgated pursuant to the act shall set forth the acts or omissions with which the applicant, licensee, or violator is charged.
- (3) A notice of the right to a hearing shall set forth the time and place of the hearing except as otherwise provided in subsection (4) of this section and section 54-631. A notice of the right to such hearing shall include notice that such right to a hearing may be waived pursuant to subsection (6) of this section. A notice of the licensee's right to a hearing shall include notice to the licensee that the license may be subject to sanctions as provided in section 54-631.
- (4) A request for a hearing under subsection (2) of section 54-628.01 shall request that the director set forth the time and place of the hearing. The director shall consider the interests of the violator in establishing the time and place of the hearing. Within three business days after receipt by the director of the hearing request, the director shall set forth the time and place of the hearing on the stop-movement order. A notice of the violator's right to such hearing shall include notice that such right to a hearing may be waived pursuant to subsection (6) of this section.
- (5) The hearings provided for in the act shall be conducted by the director at the time and place he or she designates. The director shall make a final finding

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based on the complete hearing record and issue an order. If the director has suspended a license pursuant to subsection (4) of section 54-631, the director shall sustain, modify, or rescind the order after the hearing. If the department has issued a stop-movement order under section 54-628.01, the director may sustain, modify, or rescind the order after the hearing. All hearings shall be in accordance with the Administrative Procedure Act.

- (6) An applicant, a licensee, or a violator waives the right to a hearing if such applicant, licensee, or violator does not attend the hearing at the time and place set forth in the notice described in subsection (3) or (4) of this section, without requesting that the director, at least two days before the designated time, change the time and place for the hearing, except that before an order of the director becomes final, the director may designate a different time and place for the hearing if the applicant, licensee, or violator shows the director that the applicant, licensee, or violator had a justifiable reason for not attending the hearing and not timely requesting a change of the time and place for such hearing. If the applicant, licensee, or violator waives the right to a hearing, the director shall make a final finding based upon the available information and issue an order. If the director has suspended a license pursuant to subsection (4) of section 54-631, the director may sustain, modify, or rescind the order after the hearing. If the department has issued a stop-movement order under section 54-628.01, the director may sustain, modify, or rescind the order after the hearing.
- (7) Any person aggrieved by the finding of the director has ten days after the entry of the director's order to request a new hearing if such person can show that a mistake of fact has been made which affected the director's determination. Any order of the director becomes final upon the expiration of ten days after its entry if no request for a new hearing is made.

Source: Laws 2000, LB 825, § 8; Laws 2007, LB12, § 7; Laws 2009, LB241, § 8; Laws 2015, LB360, § 20.

Operative date December 1, 2015.

Cross References

Administrative Procedure Act, see section 84-920.

54-633 Enforcement powers; administrative fine.

(1) In order to ensure compliance with the Commercial Dog and Cat Operator Inspection Act, the department may apply for a restraining order, temporary or permanent injunction, or mandatory injunction against any person violating or threatening to violate the act, the rules and regulations, or any order of the director issued pursuant thereto. The district court of the county where the violation is occurring or is about to occur shall have jurisdiction to grant relief upon good cause shown. Relief may be granted notwithstanding the existence of any other remedy at law and shall be granted without bond.

The county attorney of the county in which such violations are occurring or about to occur shall, when notified of such violation or threatened violation, cause appropriate proceedings under this section to be instituted and pursued without delay.

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(2) The department may impose an administrative fine of not more than five thousand dollars for any violation of the act or the rules and regulations adopted and promulgated under the act. Each violation of the act or such rules and regulations shall constitute a separate offense for purposes of this subsection.

Source: Laws 2000, LB 825, § 9; Laws 2006, LB 856, § 15; Laws 2007, LB12, § 8; Laws 2015, LB360, § 21.

Operative date December 1, 2015.

54-633.01 Special investigator; powers; referral to another law enforcement officer.

If the director has reason to believe that any alleged violation of the Commercial Dog and Cat Operator Inspection Act, any alleged violation of the rules and regulations of the department, any alleged violation of an order of the director, or any other existing condition posing a significant threat to the health or safety of the dogs or cats harbored or owned by an applicant or a licensee constitutes cruel neglect, abandonment, or cruel mistreatment pursuant to section 28-1009, the director may direct a special investigator employed by the department as authorized pursuant to section 81-201 to exercise the authorities of a law enforcement officer pursuant to sections 28-1011 and 28-1012 with respect to the dogs or cats or may request any other law enforcement officer as defined in section 28-1008 to inspect, care for, or impound the dogs or cats pursuant to sections 28-1011 and 28-1012. Any assignment of a special investigator by the director or referral to another law enforcement officer pursuant to this section shall be in cooperation and coordination with appropriate law enforcement agencies, political subdivisions, animal shelters, humane societies, and other appropriate entities, public or private, to provide for the care, shelter, and disposition of animals impounded pursuant to this section.

Source: Laws 2015, LB360, § 22.

Operative date December 1, 2015.

ARTICLE 7

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(c) SCABIES

Section

54-724.01. Repealed. Laws 2015, LB 91, § 1.

54-724.02. Repealed. Laws 2015, LB 91, § 1.

(d) GENERAL PROVISIONS

54-726.04. Repealed. Laws 2015, LB 91, § 1.

(c) SCABIES

54-724.01 Repealed. Laws 2015, LB 91, § 1.

54-724.02 Repealed. Laws 2015, LB 91, § 1.

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§ 54-726.04
                                  LIVESTOCK
                        (d) GENERAL PROVISIONS
 54-726.04 Repealed. Laws 2015, LB 91, § 1.
                                 ARTICLE 14
                                  SCABIES
Section
54-1401.
         Repealed. Laws 2015, LB 91, § 1.
54-1402.
         Repealed. Laws 2015, LB 91, § 1.
54-1403.
         Repealed. Laws 2015, LB 91, § 1.
54-1404.
         Repealed. Laws 2015, LB 91, § 1.
54-1405.
         Repealed. Laws 2015, LB 91, § 1.
54-1406.
         Repealed. Laws 2015, LB 91, § 1.
         Repealed. Laws 2015, LB 91, § 1.
54-1407.
54-1408.
         Repealed. Laws 2015, LB 91, § 1.
54-1409.
         Repealed. Laws 2015, LB 91, § 1.
54-1410.
         Repealed. Laws 2015, LB 91, § 1.
54-1411.
         Repealed. Laws 2015, LB 91, § 1.
 54-1401 Repealed. Laws 2015, LB 91, § 1.
 54-1402 Repealed. Laws 2015, LB 91, § 1.
 54-1403 Repealed. Laws 2015, LB 91, § 1.
  54-1404 Repealed. Laws 2015, LB 91, § 1.
  54-1405 Repealed. Laws 2015, LB 91, § 1.
  54-1406 Repealed. Laws 2015, LB 91, § 1.
  54-1407 Repealed. Laws 2015, LB 91, § 1.
  54-1408 Repealed. Laws 2015, LB 91, § 1.
  54-1409 Repealed. Laws 2015, LB 91, § 1.
 54-1410 Repealed. Laws 2015, LB 91, § 1.
 54-1411 Repealed. Laws 2015, LB 91, § 1.
                                 ARTICLE 15
                              HOG CHOLERA
                         (a) DESTRUCTION OF HOGS
Section
         Repealed. Laws 2015, LB 91, § 1.
54-1501.
54-1503.
         Repealed. Laws 2015, LB 91, § 1.
54-1505.
         Repealed. Laws 2015, LB 91, § 1.
         Repealed. Laws 2015, LB 91, § 1.
54-1508.
54-1509.
         Repealed. Laws 2015, LB 91, § 1.
54-1510.
         Repealed. Laws 2015, LB 91, § 1.
54-1511.
         Repealed. Laws 2015, LB 91, § 1.
54-1512.
         Repealed. Laws 2015, LB 91, § 1.
                       (b) CONTROL AND ERADICATION
         Repealed. Laws 2015, LB 91, § 1.
54-1513.
54-1514. Repealed. Laws 2015, LB 91, § 1.
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HOG CHOLERA Section Repealed. Laws 2015, LB 91, § 1. 54-1515. 54-1516. Repealed. Laws 2015, LB 91, § 1. 54-1517. Repealed. Laws 2015, LB 91, § 1. 54-1518. Repealed. Laws 2015, LB 91, § 1. 54-1519. Repealed. Laws 2015, LB 91, § 1. 54-1520. Repealed. Laws 2015, LB 91, § 1. 54-1521. Repealed. Laws 2015, LB 91, § 1. (c) SALES AND SHIPMENTS Repealed. Laws 2015, LB 91, § 1. 54-1522. 54-1523. Repealed. Laws 2015, LB 91, § 1. (a) DESTRUCTION OF HOGS 54-1501 Repealed. Laws 2015, LB 91, § 1. 54-1503 Repealed. Laws 2015, LB 91, § 1. 54-1505 Repealed. Laws 2015, LB 91, § 1. 54-1508 Repealed. Laws 2015, LB 91, § 1. 54-1509 Repealed. Laws 2015, LB 91, § 1. 54-1510 Repealed. Laws 2015, LB 91, § 1. 54-1511 Repealed. Laws 2015, LB 91, § 1. 54-1512 Repealed. Laws 2015, LB 91, § 1. (b) CONTROL AND ERADICATION 54-1513 Repealed. Laws 2015, LB 91, § 1. 54-1514 Repealed. Laws 2015, LB 91, § 1. 54-1515 Repealed. Laws 2015, LB 91, § 1. 54-1516 Repealed. Laws 2015, LB 91, § 1. 54-1517 Repealed. Laws 2015, LB 91, § 1. 54-1518 Repealed. Laws 2015, LB 91, § 1. 54-1519 Repealed. Laws 2015, LB 91, § 1. 54-1520 Repealed. Laws 2015, LB 91, § 1.

(c) SALES AND SHIPMENTS

54-1522 Repealed. Laws 2015, LB 91, § 1.

54-1521 Repealed. Laws 2015, LB 91, § 1.

§ 54-1523 LIVESTOCK

54-1523 Repealed. Laws 2015, LB 91, § 1.

ARTICLE 28 LIVESTOCK PRODUCTION

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- 54-2801. Legislative findings; act, how cited.
- 54-2802. Director of Agriculture; duties; designation of livestock friendly county;
 - process; county board; powers.
- 54-2803. Grant program; applications; purposes.
- 54-2804. Livestock Growth Act Cash Fund; created; use; investment.
- 54-2805. Rules and regulations.

54-2801 Legislative findings; act, how cited.

- (1) Sections 54-2801 to 54-2805 shall be known and may be cited as the Livestock Growth Act.
- (2) The Legislature finds that livestock production has traditionally served a significant role in the economic vitality of rural areas of the state and in the state's overall economy and that the growth and vitality of the state's livestock sector are critical to the continued prosperity of the state and its citizens. The Legislature further finds that a public interest exists in assisting efforts of the livestock industry and rural communities to preserve and enhance livestock development as an essential element of economic development and that a need exists to provide aid, resources, and assistance to rural communities and counties seeking opportunities in the growth of livestock production. It is the intent of the Legislature to seek reasonable means to nurture and support the livestock sector of this state.

Source: Laws 2003, LB 754, § 1; Laws 2015, LB175, § 1. Effective date May 28, 2015.

54-2802 Director of Agriculture; duties; designation of livestock friendly county; process; county board; powers.

- (1) The Director of Agriculture shall establish a process, including criteria and standards, to recognize and assist efforts of counties to maintain or expand their livestock sector. A county that meets the criteria may apply to the director to be designated a livestock friendly county. A county may remove itself from the process at any time. Such criteria and standards may include, but are not limited to, the following factors: Consideration of the diversity of activities currently underway or being initiated by counties; a formal expression of interest by a county board, by a duly enacted resolution following a public hearing, in developing the livestock production and processing sectors of such county's economy; an assurance that such county intends to work with all other governmental jurisdictions within its boundaries in implementing livestock development within the county; flexible and individual treatment allowing each county to design its own development program according to its own timetable; and a commitment to compliance with the Livestock Waste Management Act.
- (2) The designation of any county or counties as a livestock friendly county shall not be an indication nor shall it suggest that any county that does not seek or obtain such a designation is not friendly to livestock production.
- (3) In order to assist any county with information and technology, the Department of Agriculture shall establish a resource data base to provide, upon

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written request of the county zoning authority or county board, information sources that may be useful to the county in evaluating and crafting livestock facility conditional use permits that meet the objectives of the county and the livestock producer applicant.

(4) Nothing in this section shall prohibit or prevent any county board from adopting a resolution that designates the county a livestock friendly county.

Source: Laws 2003, LB 754, § 2; Laws 2015, LB175, § 2. Effective date May 28, 2015.

Cross References

Livestock Waste Management Act, see section 54-2416.

54-2803 Grant program; applications; purposes.

- (1) From funds available in the Livestock Growth Act Cash Fund, the Director of Agriculture may administer a grant program to assist counties designated by the director as livestock friendly counties pursuant to section 54-2802 in livestock development planning and associated public infrastructure improvements. The director shall receive applications submitted by county boards or county planning authorities for assistance under this section and award grants for any of the following eligible purposes:
- (a) Strategic planning to accommodate and encourage investment in livestock production, including one or more of the following activities:
 - (i) Reviewing zoning and land-use regulations;
- (ii) Evaluating workforce availability, educational, institutional, public infrastructure, marketing, transportation, commercial service, natural resource, and agricultural assets, and needs of the county and surrounding areas to support livestock development;
 - (iii) Identifying livestock development goals and opportunities for the county;
- (iv) Identifying and evaluating a location or locations suitable for placement of livestock production facilities; and
- (v) Developing a marketing strategy to promote and attract investment in new or expanded livestock production and related livestock service and marketing businesses within the county; and
- (b) Improvements to public infrastructure to accommodate one or more livestock development projects, including modifications to roads and bridges, drainage, and sewer and water systems. An application for a grant under this subdivision shall identify specific infrastructure improvements relating to a project for the establishment, expansion, or relocation of livestock production to which the grant funds would be applied and shall include a copy of the county conditional use permit issued for the livestock operation if required by county zoning regulations.
- (2) A grant award under subdivision (1)(a) of this section shall not exceed fifteen thousand dollars. A grant award under subdivision (1)(b) of this section shall not exceed one-half of the unobligated balance of the Livestock Growth Act Cash Fund or two hundred thousand dollars, whichever is less.

Source: Laws 2015, LB175, § 3. Effective date May 28, 2015.

54-2804 Livestock Growth Act Cash Fund; created; use; investment.

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The Livestock Growth Act Cash Fund is created. The fund may be used to carry out the Livestock Growth Act. The State Treasurer shall credit to the fund any funds transferred or appropriated to the fund by the Legislature and funds received as gifts or grants or other private or public funds obtained for the purposes of the act. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2015, LB175, § 4. Effective date May 28, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

54-2805 Rules and regulations.

The Department of Agriculture may adopt and promulgate rules and regulations to carry out the Livestock Growth Act.

Source: Laws 2015, LB175, § 5. Effective date May 28, 2015. MILITIA § 55-480

CHAPTER 55 MILITIA

Article.

4. Nebraska Code of Military Justice. 55-480.

ARTICLE 4 NEBRASKA CODE OF MILITARY JUSTICE

Section

55-480. Disorders and prejudice of good order and discipline.

55-480 Disorders and prejudice of good order and discipline.

Though not specifically mentioned in the Nebraska Code of Military Justice, all disorders and neglects to the prejudice of good order and discipline in the armed forces, all conduct of a nature to bring discredit upon the armed forces, and all crimes and offenses of which persons subject to the code may be guilty, shall be taken cognizance of by a court-martial, according to the nature and degree of the offense, and shall be punished at the discretion of that court.

Source: Laws 1969, c. 458, § 80, p. 1580; Laws 2015, LB268, § 31. Effective date August 30, 2015.



CHAPTER 58 MONEY AND FINANCING

Article.

- 2. Nebraska Investment Finance Authority. 58-242.
- 7. Nebraska Affordable Housing Act. 58-708.

ARTICLE 2

NEBRASKA INVESTMENT FINANCE AUTHORITY

Section

58-242. Authority; agricultural projects; duties.

58-242 Authority; agricultural projects; duties.

Prior to exercising any of the powers authorized by the Nebraska Investment Finance Authority Act regarding agricultural projects as defined in subdivision (2) of section 58-219, the authority shall require:

- (1) That no loan will be made to any person with a net worth of more than five hundred thousand dollars;
- (2) That the lender certify and agree that it will use the proceeds of such loan, investment, sale, or assignment within a reasonable period of time to make loans or purchase loans to provide agricultural enterprises or, if such lender has made a commitment to make loans to provide agricultural enterprises on the basis of a commitment from the authority to purchase such loans, such lender will make such loans and sell the same to the authority within a reasonable period of time;
- (3) That the lender certify that the borrower is an individual who is actively engaged in or who will become actively engaged in an agricultural enterprise after he or she receives the loan or that the borrower is a firm, partnership, limited liability company, corporation, or other entity with all owners, partners, members, or stockholders thereof being natural persons who are actively engaged in or who will be actively engaged in an agricultural enterprise after the loan is received:
- (4) That the aggregate amount of the loan received by a borrower shall not exceed five hundred seventeen thousand seven hundred dollars, as such amount shall be adjusted for inflation in accordance with section 147(c) of the Internal Revenue Code of 1986, as amended. In computing such amount a loan received by an individual shall be aggregated with those loans received by his or her spouse and minor children and a loan received by a firm, partnership, limited liability company, or corporation shall be aggregated with those loans received by each owner, partner, member, or stockholder thereof; and
- (5) That the recipient of the loan be identified in the minutes of the authority prior to or at the time of adoption by the authority of the resolution authorizing the issuance of the bonds which will provide for financing of the loan.

Source: Laws 1983, LB 626, § 42; Laws 1991, LB 253, § 43; Laws 1993, LB 121, § 356; Laws 2005, LB 90, § 17; Laws 2015, LB515, § 1. Effective date August 30, 2015.

MONEY AND FINANCING

ARTICLE 7 NEBRASKA AFFORDABLE HOUSING ACT

Section

58-708. Department of Economic Development; selection of projects to receive assistance; duties; recapture funds; when.

58-708 Department of Economic Development; selection of projects to receive assistance; duties; recapture funds; when.

- (1) During each calendar year in which funds are available from the Affordable Housing Trust Fund for use by the Department of Economic Development, the department shall allocate a specific amount of funds, not less than thirty percent, to each congressional district. The department shall announce a grant and loan application period of at least ninety days duration for all projects. In selecting projects to receive trust fund assistance, the department shall develop a qualified allocation plan and give first priority to financially viable projects that serve the lowest income occupants for the longest period of time. The qualified allocation plan shall:
- (a) Set forth selection criteria to be used to determine housing priorities of the housing trust fund which are appropriate to local conditions, including the community's immediate need for affordable housing, proposed increases in home ownership, private dollars leveraged, level of local government support and participation, and repayment, in part or in whole, of financial assistance awarded by the fund; and
- (b) Give first priority in allocating trust fund assistance among selected projects to those projects which are located in whole or in part within an enterprise zone designated pursuant to the Enterprise Zone Act, serve the lowest income occupant, and are obligated to serve qualified occupants for the longest period of time.
- (2) The department shall fund in order of priority as many applications as will utilize available funds less actual administrative costs of the department in administering the program. In administering the program the department may contract for services or directly provide funds to other governmental entities or instrumentalities.
- (3) The department may recapture any funds which were allocated to a qualified recipient for an eligible project through an award agreement if such funds were not utilized for eligible costs within the time of performance under the agreement and are therefor no longer obligated to the project. The recaptured funds shall be credited to the Affordable Housing Trust Fund.

Source: Laws 1996, LB 1322, § 18; Laws 2005, LB 40, § 3; Laws 2011, LB388, § 13; Laws 2014, LB800, § 5; Laws 2014, LB906, § 17; Laws 2015, LB457, § 1. Effective date May 30, 2015.

Cross References

Enterprise Zone Act, see section 13-2101.01.

CHAPTER 60 MOTOR VEHICLES

Article.

- 1. Motor Vehicle Certificate of Title Act. 60-101 to 60-165.01.
- 3. Motor Vehicle Registration. 60-301 to 60-3,225.
- 4. Motor Vehicle Operators' Licenses.
 - (e) General Provisions. 60-462 to 60-471.
 - (f) Provisions Applicable to All Operators' Licenses. 60-479.01 to 60-484.05.
 - (g) Provisions Applicable to Operation of Motor Vehicles Other than Commercial. 60-4,114 to 60-4,124.
 - (h) Provisions Applicable to Operation of Commercial Motor Vehicles. 60-4,144, 60-4,147.02.
 - (k) Point System. 60-4,182.
- 5. Motor Vehicle Safety Responsibility.
 - (a) Definitions. 60-501.
- 6. Nebraska Rules of the Road.
 - (a) General Provisions. 60-601 to 60-640.
 - (i) Pedestrians. 60-6,152.01.
 - (o) Alcohol and Drug Violations. 60-6,197.03, 60-6,197.06.
 - (q) Lighting and Warning Equipment. 60-6,219 to 60-6,230.
 - (u) Occupant Protection Systems and Three-point Safety Belt Systems. 60-6,265 to 60-6,273.
 - (ff) Special Rules for All-Terrain Vehicles. 60-6,356.
 - (ll) Special Rules for Golf Car Vehicles. 60-6,381.
- 14. Motor Vehicle Industry Licensing. 60-1401 to 60-1401.42.

ARTICLE 1

MOTOR VEHICLE CERTIFICATE OF TITLE ACT

Section

- 60-101. Act, how cited.
- 60-102. Definitions, where found.
- 60-104.01. Autocycle, defined.
- 60-122. Moped, defined.
- 60-123. Motor vehicle, defined.
- 60-124. Motorcycle, defined.
- 60-144. Certificate of title; issuance; filing; application; contents; form.
- 60-165.01. Printed certificate of title; when issued.

60-101 Act, how cited.

Sections 60-101 to 60-197 shall be known and may be cited as the Motor Vehicle Certificate of Title Act.

Source: Laws 2005, LB 276, § 1; Laws 2006, LB 663, § 1; Laws 2006, LB 1061, § 6; Laws 2007, LB286, § 1; Laws 2009, LB49, § 5; Laws 2009, LB202, § 10; Laws 2010, LB650, § 3; Laws 2011, LB289, § 6; Laws 2012, LB1155, § 2; Laws 2015, LB231, § 2. Effective date August 30, 2015.

60-102 Definitions, where found.

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For purposes of the Motor Vehicle Certificate of Title Act, unless the context otherwise requires, the definitions found in sections 60-103 to 60-136.01 shall be used.

Source: Laws 2005, LB 276, § 2; Laws 2007, LB286, § 2; Laws 2010, LB650, § 4; Laws 2012, LB1155, § 3; Laws 2015, LB231, § 3. Effective date August 30, 2015.

60-104.01 Autocycle, defined.

Autocycle means any motor vehicle (1) having a seat that does not require the operator to straddle or sit astride it, (2) designed to travel on three wheels in contact with the ground, (3) in which the operator and passenger ride either side by side or in tandem in a seating area that is completely enclosed with a removable or fixed top and is equipped with manufacturer-installed air bags, a manufacturer-installed roll cage, and for each occupant a manufacturer-installed three-point safety belt system, (4) having antilock brakes, and (5) designed to be controlled with a steering wheel and pedals.

Source: Laws 2015, LB231, § 4. Effective date August 30, 2015.

60-122 Moped, defined.

Moped means a device with fully operative pedals for propulsion by human power, an automatic transmission, and a motor with a cylinder capacity not exceeding fifty cubic centimeters which produces no more than two brake horsepower and is capable of propelling the device at a maximum design speed of no more than thirty miles per hour on level ground.

Source: Laws 2005, LB 276, § 22; Laws 2015, LB95, § 3. Effective date August 30, 2015.

60-123 Motor vehicle, defined.

Motor vehicle means any vehicle propelled by any power other than muscular power. Motor vehicle does not include (1) mopeds, (2) farm tractors, (3) selfpropelled equipment designed and used exclusively to carry and apply fertilizer, chemicals, or related products to agricultural soil and crops, agricultural floater-spreader implements, and other implements of husbandry designed for and used primarily for tilling the soil and harvesting crops or feeding livestock, (4) power unit hay grinders or a combination which includes a power unit and a hay grinder when operated without cargo, (5) vehicles which run only on rails or tracks, (6) off-road designed vehicles not authorized by law for use on a highway, including, but not limited to, golf car vehicles, go-carts, riding lawnmowers, garden tractors, all-terrain vehicles, utility-type vehicles, snowmobiles registered or exempt from registration under sections 60-3,207 to 60-3,219, and minibikes, (7) road and general-purpose construction and maintenance machinery not designed or used primarily for the transportation of persons or property, including, but not limited to, ditchdigging apparatus, asphalt spreaders, bucket loaders, leveling graders, earthmoving carryalls, power shovels, earthmoving equipment, and crawler tractors, (8) self-propelled chairs used by persons who are disabled, (9) electric personal assistive mobility devices, and (10) bicycles as defined in section 60-611.

Source: Laws 2005, LB 276, § 23; Laws 2006, LB 765, § 1; Laws 2007, LB286, § 6; Laws 2010, LB650, § 6; Laws 2011, LB289, § 8; Laws 2012, LB1155, § 5; Laws 2015, LB95, § 4. Effective date August 30, 2015.

60-124 Motorcycle, defined.

Motorcycle means any motor vehicle having a seat or saddle for the use of the operator and designed to travel on not more than three wheels in contact with the ground. Motorcycle does not include an autocycle.

Source: Laws 2005, LB 276, § 24; Laws 2015, LB231, § 5. Effective date August 30, 2015.

60-144 Certificate of title; issuance; filing; application; contents; form.

- (1)(a)(i) Except as provided in subdivisions (b), (c), and (d) of this subsection, the county treasurer shall be responsible for issuing and filing certificates of title for vehicles, and each county shall issue and file such certificates of title using the vehicle titling and registration computer system prescribed by the department. Application for a certificate of title shall be made upon a form prescribed by the department. All applications shall be accompanied by the appropriate fee or fees.
- (ii) This subdivision applies beginning on an implementation date designated by the director. The director shall designate an implementation date which is on or before January 1, 2020. In addition to the information required under subdivision (1)(a)(i) of this section, the application for a certificate of title shall contain (A) the full legal name as defined in section 60-468.01 of each owner and (B)(I) the motor vehicle operator's license number or state identification card number of each owner, if applicable, and one or more of the identification elements as listed in section 60-484 of each owner, if applicable, and (II) if any owner is a business entity, a nonprofit organization, an estate, a trust, or a church-controlled organization, its tax identification number.
- (b) The department shall issue and file certificates of title for Nebraska-based fleet vehicles. Application for a certificate of title shall be made upon a form prescribed by the department. All applications shall be accompanied by the appropriate fee or fees.
- (c) The department shall issue and file certificates of title for state-owned vehicles. Application for a certificate of title shall be made upon a form prescribed by the department. All applications shall be accompanied by the appropriate fee or fees.
- (d) The department shall issue certificates of title pursuant to section 60-142.06. Application for a certificate of title shall be made upon a form prescribed by the department. All applications shall be accompanied by the appropriate fee or fees.
- (2) If the owner of an all-terrain vehicle, a utility-type vehicle, or a minibike resides in Nebraska, the application shall be filed with the county treasurer of the county in which the owner resides.
- (3)(a) Except as otherwise provided in subdivision (b) of this subsection, if a vehicle, other than an all-terrain vehicle, a utility-type vehicle, or a minibike,

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has situs in Nebraska, the application shall be filed with the county treasurer of the county in which the vehicle has situs.

- (b) If a motor vehicle dealer licensed under the Motor Vehicle Industry Regulation Act applies for a certificate of title for a vehicle, the application may be filed with the county treasurer of any county.
- (4) If the owner of a vehicle is a nonresident, the application shall be filed in the county in which the transaction is consummated.
- (5) The application shall be filed within thirty days after the delivery of the vehicle.
- (6) All applicants registering a vehicle pursuant to section 60-3,198 shall file the application for a certificate of title with the Division of Motor Carrier Services of the department. The division shall deliver the certificate to the applicant if there are no liens on the vehicle. If there are one or more liens on the vehicle, the certificate of title shall be handled as provided in section 60-164. All certificates of title issued by the division shall be issued in the manner prescribed for the county treasurer in section 60-152.

Source: Laws 2005, LB 276, § 44; Laws 2006, LB 663, § 13; Laws 2006, LB 765, § 3; Laws 2009, LB202, § 12; Laws 2010, LB650, § 11; Laws 2010, LB816, § 4; Laws 2011, LB212, § 2; Laws 2012, LB801, § 29; Laws 2015, LB642, § 3. Effective date August 30, 2015.

Cross References

Motor Vehicle Industry Regulation Act, see section 60-1401.

60-165.01 Printed certificate of title: when issued.

- (1) A lienholder, at the owner's request, may request the issuance of a printed certificate of title if the owner of the vehicle relocates to another state or country or if requested for any other purpose approved by the department. Upon proof by the owner that a lienholder has not provided the requested certificate of title within fifteen days after the owner's request, the department may issue to the owner a printed certificate of title with all liens duly noted.
- (2) If a nonresident applying for a certificate of title pursuant to subsection (4) of section 60-144 indicates on the application that the applicant will immediately surrender the certificate of title to the appropriate official in the applicant's state of residence in order to have a certificate of title issued by that state and the county treasurer finds that there is a lien or encumbrance on the vehicle, the county treasurer shall issue a printed certificate of title with all liens duly noted and deliver the certificate of title to the applicant.

Source: Laws 2009, LB202, § 17; Laws 2015, LB94, § 1. Effective date August 30, 2015.

ARTICLE 3

MOTOR VEHICLE REGISTRATION

Section

60-301. Act, how cited.

60-302. Definitions, where found. Autocycle, defined.

60-336.01. Low-speed vehicle, defined.

60-338. Moped, defined.

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| 60-339. | Motor vehicle, defined. |
| 60-340. | Motorcycle, defined. |
| 60-366. | Nonresident owner; registration; when; reciprocity; avoidance of proper registration; Department of Motor Vehicles or Department of Revenue; powers; notice; determination; appeal; penalty; when. |
| 60-376. | Operation of vehicle without registration; In Transit sticker; records required; proof of ownership. |
| 60-383. | Repealed. Laws 2015, LB 45, § 4. |
| 60-386. | Application; contents. |
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| 60-3,100. | License plates; issuance. |
| 60-3,104. | Types of license plates. |
| 60-3,113. | Handicapped or disabled person; plates; department; compile and maintain registry. |
| 60-3,113.04. | Handicapped or disabled person; parking permit; contents; issuance; duplicate permit. |
| 60-3,118. | Personalized message license plates; conditions. |
| 60-3,122. | Pearl Harbor plates. |
| 60-3,124. | Disabled veteran plates. |
| 60-3,130.04. | Historical vehicle; model-year license plates; authorized. |
| 60-3,135.01. | Special interest motor vehicle license plates; application; fee; special interest motor vehicle; restrictions on use; prohibited acts; penalty. |
| 60-3,143. | Autocycle; passenger motor vehicle; leased motor vehicle; registration fee. |
| 60-3,187. | Motor vehicle tax schedules; calculation of tax. |
| 60-3,190. | Motor vehicle fee; fee schedules; Motor Vehicle Fee Fund; created; use; investment. |
| 60-3,193.01. | International Registration Plan; adopted. |
| 60-3,223. | Nebraska 150 Sesquicentennial Plates; design. |
| 60-3,224. | Nebraska 150 Sesquicentennial Plates; application; form; fee; transfer; procedure; fee. |
| 60-3,225. | Nebraska 150 Sesquicentennial Plate Proceeds Fund; created; investment; |

60-301 Act, how cited.

use.

Sections 60-301 to 60-3,225 shall be known and may be cited as the Motor Vehicle Registration Act.

Source: Laws 2005, LB 274, § 1; Laws 2006, LB 663, § 21; Laws 2007, LB286, § 20; Laws 2007, LB349, § 1; Laws 2007, LB570, § 1; Laws 2008, LB756, § 5; Laws 2009, LB110, § 1; Laws 2009, LB129, § 1; Laws 2010, LB650, § 20; Laws 2011, LB163, § 16; Laws 2011, LB289, § 12; Laws 2012, LB216, § 1; Laws 2012, LB1155, § 7; Laws 2014, LB383, § 1; Laws 2014, LB816, § 1; Laws 2015, LB220, § 1; Laws 2015, LB231, § 6. Effective date August 30, 2015.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB220, section 1, with LB231, section 6, to reflect all amendments.

60-302 Definitions, where found.

For purposes of the Motor Vehicle Registration Act, unless the context otherwise requires, the definitions found in sections 60-302.01 to 60-360 shall be used.

Source: Laws 2005, LB 274, § 2; Laws 2007, LB286, § 21; Laws 2008, LB756, § 6; Laws 2010, LB650, § 21; Laws 2011, LB163, § 17; Laws 2012, LB1155, § 8; Laws 2015, LB231, § 7. Effective date August 30, 2015.

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60-309.01 Autocycle, defined.

Autocycle means any motor vehicle (1) having a seat that does not require the operator to straddle or sit astride it, (2) designed to travel on three wheels in contact with the ground, (3) in which the operator and passenger ride either side by side or in tandem in a seating area that is completely enclosed with a removable or fixed top and is equipped with manufacturer-installed air bags, a manufacturer-installed roll cage, and for each occupant a manufacturer-installed three-point safety belt system, (4) having antilock brakes, and (5) designed to be controlled with a steering wheel and pedals.

Source: Laws 2015, LB231, § 8. Effective date August 30, 2015.

60-336.01 Low-speed vehicle, defined.

Low-speed vehicle means a four-wheeled motor vehicle (1) whose speed attainable in one mile is more than twenty miles per hour and not more than twenty-five miles per hour on a paved, level surface, (2) whose gross vehicle weight rating is less than three thousand pounds, and (3) that complies with 49 C.F.R. part 571, as such part existed on January 1, 2015.

Source: Laws 2007, LB286, § 26; Laws 2011, LB289, § 14; Laws 2014, LB776, § 1; Laws 2015, LB313, § 1. Effective date August 30, 2015.

60-338 Moped, defined.

Moped means a device with fully operative pedals for propulsion by human power, an automatic transmission, and a motor with a cylinder capacity not exceeding fifty cubic centimeters which produces no more than two brake horsepower and is capable of propelling the device at a maximum design speed of no more than thirty miles per hour on level ground.

Source: Laws 2005, LB 274, § 38; Laws 2015, LB95, § 5. Effective date August 30, 2015.

60-339 Motor vehicle, defined.

Motor vehicle means any vehicle propelled by any power other than muscular power. Motor vehicle does not include (1) mopeds, (2) farm tractors, (3) selfpropelled equipment designed and used exclusively to carry and apply fertilizer, chemicals, or related products to agricultural soil and crops, agricultural floater-spreader implements, and other implements of husbandry designed for and used primarily for tilling the soil and harvesting crops or feeding livestock, (4) power unit hay grinders or a combination which includes a power unit and a hay grinder when operated without cargo, (5) vehicles which run only on rails or tracks, (6) off-road designed vehicles not authorized by law for use on a highway, including, but not limited to, golf car vehicles, go-carts, riding lawnmowers, garden tractors, all-terrain vehicles, utility-type vehicles, snowmobiles registered or exempt from registration under sections 60-3,207 to 60-3,219, and minibikes, (7) road and general-purpose construction and maintenance machinery not designed or used primarily for the transportation of persons or property, including, but not limited to, ditchdigging apparatus, asphalt spreaders, bucket loaders, leveling graders, earthmoving carryalls, power shovels, earthmoving equipment, and crawler tractors, (8) self-propelled chairs used by persons who are disabled, (9) electric personal assistive mobility devices, and (10) bicycles as defined in section 60-611.

Source: Laws 2005, LB 274, § 39; Laws 2007, LB286, § 27; Laws 2010, LB650, § 23; Laws 2011, LB289, § 15; Laws 2012, LB1155, § 10; Laws 2015, LB95, § 6. Effective date August 30, 2015.

60-340 Motorcycle, defined.

Motorcycle means any motor vehicle having a seat or saddle for use of the operator and designed to travel on not more than three wheels in contact with the ground. Motorcycle does not include an autocycle.

Source: Laws 2005, LB 274, § 40; Laws 2015, LB231, § 9. Effective date August 30, 2015.

- 60-366 Nonresident owner; registration; when; reciprocity; avoidance of proper registration; Department of Motor Vehicles or Department of Revenue; powers; notice; determination; appeal; penalty; when.
- (1) Any nonresident owner who desires to register a motor vehicle or trailer in this state shall register in the county where the motor vehicle or trailer is domiciled or where the owner conducts a bona fide business.
- (2) A nonresident owner, except as provided in subsections (3) and (4) of this section, owning any motor vehicle or trailer which has been properly registered in the state, country, or other place of which the owner is a resident, and which at all times, when operated or towed in this state, has displayed upon it the license plate or plates issued for such motor vehicle or trailer in the place of residence of such owner, may operate or permit the operation or tow or permit the towing of such motor vehicle or trailer within the state without registering such motor vehicle or trailer or paying any fees to this state.
- (3)(a) Except as otherwise provided in subdivision (c) of this subsection, any nonresident owner gainfully employed or present in this state, operating a motor vehicle or towing a trailer in this state, shall register such motor vehicle or trailer in the same manner as a Nebraska resident, after thirty days of continuous employment or presence in this state, unless the state of his or her legal residence grants immunity from such requirements to residents of this state operating a motor vehicle or towing a trailer in that state.
- (b) Except as otherwise provided in subdivision (c) of this subsection, any nonresident owner who operates a motor vehicle or tows a trailer in this state for thirty or more continuous days shall register such motor vehicle or trailer in the same manner as a Nebraska resident unless the state of his or her legal residence grants immunity from such requirements to residents of this state operating a motor vehicle or towing a trailer in that state.
- (c) Any nonresident owner of a film vehicle may operate the film vehicle for up to one year without registering the vehicle in this state.
- (4)(a) The Department of Motor Vehicles or the Department of Revenue may determine (i) that a limited liability company, partnership, corporation, or other business entity that is organized under the laws of another state or country and that owns or holds title to a recreational vehicle is a shell company used to avoid proper registration of the recreational vehicle in this state and (ii) that the recreational vehicle is controlled by a Nebraska resident.

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- (b) Factors that the Department of Motor Vehicles or the Department of Revenue may consider to determine that the limited liability company, partnership, corporation, or other business entity is a shell company used to avoid proper registration of the recreational vehicle in this state include, but are not limited to:
- (i) The limited liability company, partnership, corporation, or other business entity lacks a business activity or purpose;
- (ii) The limited liability company, partnership, corporation, or other business entity does not maintain a physical location in this state;
- (iii) The limited liability company, partnership, corporation, or other business entity does not employ individual persons and provide those persons with Internal Revenue Service Form W-2 wage and tax statements; or
- (iv) The limited liability company, partnership, corporation, or other business entity fails to file federal tax returns or fails to file a state tax return in this state.
- (c) Factors that the Department of Motor Vehicles or the Department of Revenue may consider to determine that the recreational vehicle is controlled by a Nebraska resident include, but are not limited to:
 - (i) A Nebraska resident was the initial purchaser of the recreational vehicle;
- (ii) A Nebraska resident operated or stored the recreational vehicle in this state for any period of time;
- (iii) A Nebraska resident is a member, partner, or shareholder or is otherwise affiliated with the limited liability company, partnership, corporation, or other business entity purported to own the recreational vehicle; or
 - (iv) A Nebraska resident is insured to operate the recreational vehicle.
- (d) If the Department of Motor Vehicles or the Department of Revenue makes the determinations described in subdivision (4)(a) of this section, there is a rebuttable presumption that:
- (i) The Nebraska resident in control of the recreational vehicle is the actual owner of the recreational vehicle;
- (ii) Such Nebraska resident is required to register the recreational vehicle in this state and is liable for all motor vehicle taxes, motor vehicle fees, and registration fees as provided in the Motor Vehicle Registration Act; and
- (iii) The purchase of the recreational vehicle is subject to sales or use tax under section 77-2703.
- (e) The Department of Motor Vehicles or the Department of Revenue shall notify the Nebraska resident who is presumed to be the owner of the recreational vehicle that he or she is required to register the recreational vehicle in this state, pay any applicable taxes and fees for proper registration of the recreational vehicle under the Motor Vehicle Registration Act, and pay any applicable sales or use tax due on the purchase under the Nebraska Revenue Act of 1967 no later than thirty days after the date of the notice.
- (f)(i) For a determination made by the Department of Motor Vehicles under this subsection, the Nebraska resident who is presumed to be the owner of the recreational vehicle may accept the determination and pay the county treasurer as shown in the notice, or he or she may dispute the determination and appeal the matter. Such appeal shall be filed with the Director of Motor Vehicles within thirty days after the date of the notice or the determination will be final.

The director shall appoint a hearing officer who shall hear the appeal and issue a written decision. Such appeal shall be in accordance with the Administrative Procedure Act. Following a final determination in the appeal in favor of the Department of Motor Vehicles or if no further appeal is filed, the Nebraska resident shall owe the taxes and fees determined to be due, together with any costs for the appeal assessed against the owner.

- (ii) For a determination made by the Department of Revenue under this subsection, the Nebraska resident who is presumed to be the owner of the recreational vehicle may appeal the determination made by the Department of Revenue, and such appeal shall be in accordance with section 77-2709.
- (g) If the Nebraska resident who is presumed to be the owner of the recreational vehicle fails to pay the motor vehicle taxes, motor vehicle fees, registration fees, or sales or use tax required to be paid under this subsection, he or she shall be assessed a penalty of fifty percent of such unpaid taxes and fees. Such penalty shall be remitted by the county treasurer or the Department of Revenue to the State Treasurer for credit to the Highway Trust Fund.

Source: Laws 2005, LB 274, § 66; Laws 2014, LB851, § 4; Laws 2015, LB45, § 1.

Effective date August 30, 2015.

Cross References

Administrative Procedure Act, see section 84-920. Nebraska Revenue Act of 1967, see section 77-2701.

60-376 Operation of vehicle without registration; In Transit sticker; records required; proof of ownership.

Subject to all the provisions of law relating to motor vehicles and trailers not inconsistent with this section, any motor vehicle dealer or trailer dealer who is regularly engaged within this state in the business of buying and selling motor vehicles and trailers, who regularly maintains within this state an established place of business, and who desires to effect delivery of any motor vehicle or trailer bought or sold by him or her from the point where purchased or sold to points within or outside this state may, solely for the purpose of such delivery by himself or herself, his or her agent, or a bona fide purchaser, operate such motor vehicle or tow such trailer on the highways of this state without charge or registration of such motor vehicle or trailer. A sticker shall be displayed on the front and rear windows or the rear side windows of such motor vehicle, except an autocycle or a motorcycle, and displayed on the front and rear of each such trailer. On the sticker shall be plainly printed in black letters the words In Transit. One In Transit sticker shall be displayed on an autocycle or a motorcycle, which sticker may be one-half the size required for other motor vehicles. Such stickers shall include a registration number, which registration number shall be different for each sticker or pair of stickers issued, and the contents of such sticker and the numbering system shall be as prescribed by the department. Each dealer issuing such stickers shall keep a record of the registration number of each sticker or pair of stickers on the invoice of such sale. Such sticker shall allow such owner to operate the motor vehicle or tow such trailer for a period of thirty days in order to effect proper registration of the new or used motor vehicle or trailer. When any person, firm, or corporation has had a motor vehicle or trailer previously registered and license plates assigned to such person, firm, or corporation, such owner may operate the

motor vehicle or tow such trailer for a period of thirty days in order to effect transfer of plates to the new or used motor vehicle or trailer. Upon demand of proper authorities, there shall be presented by the person in charge of such motor vehicle or trailer, for examination, a duly executed bill of sale therefor or other satisfactory evidence of the right of possession by such person of such motor vehicle or trailer.

Source: Laws 2005, LB 274, § 76; Laws 2008, LB756, § 12; Laws 2015, LB231, § 10. Effective date August 30, 2015.

60-383 Repealed. Laws 2015, LB 45, § 4.

60-386 Application; contents.

- (1) Each new application shall contain, in addition to other information as may be required by the department, the name and residential and mailing address of the applicant and a description of the motor vehicle or trailer, including the color, the manufacturer, the identification number, the United States Department of Transportation number if required by 49 C.F.R. 390.5 and 390.19, as such regulations existed on January 1, 2015, and the weight of the motor vehicle or trailer required by the Motor Vehicle Registration Act. With the application the applicant shall pay the proper registration fee and shall state whether the motor vehicle is propelled by alternative fuel and, if alternative fuel, the type of fuel. The application shall also contain a notification that bulk fuel purchasers may be subject to federal excise tax liability. The department shall include such notification in the notices required by section 60-3,186.
- (2) This subsection applies beginning on an implementation date designated by the director. The director shall designate an implementation date which is on or before January 1, 2020. In addition to the information required under subsection (1) of this section, the application for registration shall contain (a) the full legal name as defined in section 60-468.01 of each owner and (b)(i) the motor vehicle operator's license number or state identification card number of each owner, if applicable, and one or more of the identification elements as listed in section 60-484 of each owner, if applicable, and (ii) if any owner is a business entity, a nonprofit organization, an estate, a trust, or a church-controlled organization, its tax identification number.

Source: Laws 2005, LB 274, § 86; Laws 2011, LB289, § 17; Laws 2012, LB801, § 58; Laws 2013, LB207, § 1; Laws 2015, LB642, § 4. Effective date August 30, 2015.

60-393 Multiple vehicle registration.

Any owner who has two or more motor vehicles or trailers required to be registered under the Motor Vehicle Registration Act may register all such motor vehicles or trailers on a calendar-year basis or on an annual basis for the same registration period beginning in a month chosen by the owner. When electing to establish the same registration period for all such motor vehicles or trailers, the owner shall pay the registration fee, the motor vehicle tax imposed in section 60-3,185, the motor vehicle fee imposed in section 60-3,190, and the alternative fuel fee imposed in section 60-3,191 on each motor vehicle for the number of months necessary to extend its current registration period to the registration period under which all such motor vehicles or trailers will be

registered. Credit shall be given for registration paid on each motor vehicle or trailer when the motor vehicle or trailer has a later expiration date than that chosen by the owner except as otherwise provided in sections 60-3,121, 60-3,122.02, 60-3,122.04, 60-3,128, and 60-3,224. Thereafter all such motor vehicles or trailers shall be registered on an annual basis starting in the month chosen by the owner.

Source: Laws 2005, LB 274, § 93; Laws 2007, LB570, § 4; Laws 2011, LB289, § 18; Laws 2014, LB383, § 2; Laws 2015, LB220, § 2. Effective date August 30, 2015.

60-395 Refund or credit of fees; when authorized.

- (1) Except as otherwise provided in subsection (2) of this section and sections 60-3,121, 60-3,122.02, 60-3,122.04, 60-3,128, and 60-3,224, the registration shall expire and the registered owner or lessee may, by returning the registration certificate, the license plates, and, when appropriate, the validation decals and by either making application on a form prescribed by the department to the county treasurer of the occurrence of an event described in subdivisions (a) through (e) of this subsection or, in the case of a change in situs, displaying to the county treasurer the registration certificate of such other state as evidence of a change in situs, receive a refund of that part of the unused fees and taxes on motor vehicles or trailers based on the number of unexpired months remaining in the registration period from the date of any of the following events:
 - (a) Upon transfer of ownership of any motor vehicle or trailer;
- (b) In case of loss of possession because of fire, theft, dismantlement, or junking;
 - (c) When a salvage branded certificate of title is issued;
- (d) Whenever a type or class of motor vehicle or trailer previously registered is subsequently declared by legislative act or court decision to be illegal or ineligible to be operated or towed on the public roads and no longer subject to registration fees, the motor vehicle tax imposed in section 60-3,185, the motor vehicle fee imposed in section 60-3,190, and the alternative fuel fee imposed in section 60-3,191;
 - (e) Upon a trade-in or surrender of a motor vehicle under a lease; or
- (f) In case of a change in the situs of a motor vehicle or trailer to a location outside of this state.
- (2) If the date of the event falls within the same calendar month in which the motor vehicle or trailer is acquired, no refund shall be allowed for such month.
- (3) If the transferor or lessee acquires another motor vehicle at the time of the transfer, trade-in, or surrender, the transferor or lessee shall have the credit provided for in this section applied toward payment of the motor vehicle fees and taxes then owing. Otherwise, the transferor or lessee shall file a claim for refund with the county treasurer upon an application form prescribed by the department.
- (4) The registered owner or lessee shall make a claim for refund or credit of the fees and taxes for the unexpired months in the registration period within sixty days after the date of the event or shall be deemed to have forfeited his or her right to such refund or credit.

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- (5) For purposes of this section, the date of the event shall be: (a) In the case of a transfer or loss, the date of the transfer or loss; (b) in the case of a change in the situs, the date of registration in another state; (c) in the case of a trade-in or surrender under a lease, the date of trade-in or surrender; (d) in the case of a legislative act, the effective date of the act; and (e) in the case of a court decision, the date the decision is rendered.
- (6) Application for registration or for reassignment of license plates and, when appropriate, validation decals to another motor vehicle or trailer shall be made within thirty days of the date of purchase.
- (7) If a motor vehicle or trailer was reported stolen under section 60-178, a refund under this section shall not be reduced for a lost plate charge and a credit under this section may be reduced for a lost plate charge but the applicant shall not be required to pay the plate fee for new plates.
- (8) The county treasurer shall refund the motor vehicle fee and registration fee from the fees which have not been transferred to the State Treasurer. The county treasurer shall make payment to the claimant from the undistributed motor vehicle taxes of the taxing unit where the tax money was originally distributed. No refund of less than two dollars shall be paid.

Source: Laws 2005, LB 274, § 95; Laws 2007, LB286, § 35; Laws 2007, LB570, § 5; Laws 2009, LB175, § 1; Laws 2011, LB289, § 19; Laws 2012, LB801, § 61; Laws 2014, LB383, § 3; Laws 2015, LB220, § 3.

Effective date August 30, 2015.

60-396 Credit of fees; vehicle disabled or removed from service.

Whenever the registered owner files an application with the county treasurer showing that a motor vehicle or trailer is disabled and has been removed from service, the registered owner may, by returning the registration certificate, the license plates, and, when appropriate, the validation decals or, in the case of the unavailability of such registration certificate or certificates, license plates, or validation decals, then by making an affidavit to the county treasurer of such disablement and removal from service, receive a credit for a portion of the registration fee from the fee deposited with the State Treasurer at the time of registration based upon the number of unexpired months remaining in the registration year except as otherwise provided in sections 60-3,121, 60-3,122.02, 60-3,122.04, 60-3,128, and 60-3,224. The owner shall also receive a credit for the unused portion of the motor vehicle tax and fee based upon the number of unexpired months remaining in the registration year. When the owner registers a replacement motor vehicle or trailer at the time of filing such affidavit, the credit may be immediately applied against the registration fee and the motor vehicle tax and fee for the replacement motor vehicle or trailer. When no such replacement motor vehicle or trailer is so registered, the county treasurer shall forward the application and affidavit, if any, to the State Treasurer who shall determine the amount, if any, of the allowable credit for the registration fee and issue a credit certificate to the owner. For the motor vehicle tax and fee, the county treasurer shall determine the amount, if any, of the allowable credit and issue a credit certificate to the owner. When such motor vehicle or trailer is removed from service within the same month in which it was registered, no credits shall be allowed for such month. The credits may be applied against taxes and fees for new or replacement motor vehicles or

trailers incurred within one year after cancellation of registration of the motor vehicle or trailer for which the credits were allowed. When any such motor vehicle or trailer is reregistered within the same registration year in which its registration has been canceled, the taxes and fees shall be that portion of the registration fee and the motor vehicle tax and fee for the remainder of the registration year.

Source: Laws 2005, LB 274, § 96; Laws 2007, LB570, § 6; Laws 2012, LB801, § 62; Laws 2014, LB383, § 4; Laws 2015, LB220, § 4. Effective date August 30, 2015.

60-3,100 License plates; issuance.

- (1) The department shall issue to every person whose motor vehicle or trailer is registered fully reflectorized license plates upon which shall be displayed (a) the registration number consisting of letters and numerals assigned to such motor vehicle or trailer in figures not less than two and one-half inches nor more than three inches in height and (b) also the word Nebraska suitably lettered so as to be attractive. Two license plates shall be issued for every motor vehicle, except that one plate shall be issued for dealers, autocycles, motorcycles, minitrucks, truck-tractors, trailers, buses, apportionable vehicles, and special interest motor vehicles that use the special interest motor vehicle license plate authorized by and issued under section 60-3,135.01. The license plates shall be of a color designated by the director. The color of the plates shall be changed each time the license plates are changed. Each time the license plates are changed, the director shall secure competitive bids for materials pursuant to sections 81-145 to 81-162. Autocycle, motorcycle, minitruck, low-speed vehicle, and trailer license plate letters and numerals may be one-half the size of those required in this section.
- (2) When two license plates are issued, one shall be prominently displayed at all times on the front and one on the rear of the registered motor vehicle or trailer. When only one plate is issued, it shall be prominently displayed on the rear of the registered motor vehicle or trailer. When only one plate is issued for motor vehicles registered pursuant to section 60-3,198 and truck-tractors, it shall be prominently displayed on the front of the apportionable vehicle.

Source: Laws 2005, LB 274, § 100; Laws 2010, LB650, § 25; Laws 2011, LB289, § 20; Laws 2012, LB216, § 2; Laws 2015, LB231, § 11. Effective date August 30, 2015.

60-3,104 Types of license plates.

The department shall issue the following types of license plates:

- (1) Amateur radio station license plates issued pursuant to section 60-3,126;
- (2) Apportionable vehicle license plates issued pursuant to section 60-3,203;
- (3) Autocycle license plates issued pursuant to section 60-3,100;
- (4) Boat dealer license plates issued pursuant to section 60-379;
- (5) Bus license plates issued pursuant to section 60-3,144;
- (6) Commercial motor vehicle license plates issued pursuant to section 60-3,147;
- (7) Dealer or manufacturer license plates issued pursuant to sections 60-3,114 and 60-3,115;

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- (8) Disabled veteran license plates issued pursuant to section 60-3,124;
- (9) Farm trailer license plates issued pursuant to section 60-3,151;
- (10) Farm truck license plates issued pursuant to section 60-3,146;
- (11) Farm trucks with a gross weight of over sixteen tons license plates issued pursuant to section 60-3,146;
 - (12) Fertilizer trailer license plates issued pursuant to section 60-3,151;
- (13) Gold Star Family license plates issued pursuant to sections 60-3,122.01 and 60-3,122.02;
- (14) Handicapped or disabled person license plates issued pursuant to section 60-3,113;
- (15) Historical vehicle license plates issued pursuant to sections 60-3,130 to 60-3,134;
 - (16) Local truck license plates issued pursuant to section 60-3,145;
- (17) Military Honor Plates issued pursuant to sections 60-3,122.03 and 60-3,122.04;
 - (18) Minitruck license plates issued pursuant to section 60-3,100;
- (19) Motor vehicle license plates for motor vehicles owned or operated by the state, counties, municipalities, or school districts issued pursuant to section 60-3,105;
 - (20) Motor vehicles exempt pursuant to section 60-3,107;
 - (21) Motorcycle license plates issued pursuant to section 60-3,100;
- (22) Nebraska Cornhusker Spirit Plates issued pursuant to sections 60-3,127 to 60-3,129:
- (23) Nebraska 150 Sesquicentennial Plates issued pursuant to sections 60-3,223 to 60-3,225;
- (24) Nonresident owner thirty-day license plates issued pursuant to section 60-382;
- (25) Passenger car having a seating capacity of ten persons or less and not used for hire issued pursuant to section 60-3,143 other than autocycles;
- (26) Passenger car having a seating capacity of ten persons or less and used for hire issued pursuant to section 60-3,143 other than autocycles;
 - (27) Pearl Harbor license plates issued pursuant to section 60-3,122;
 - (28) Personal-use dealer license plates issued pursuant to section 60-3,116;
- (29) Personalized message license plates for motor vehicles and cabin trailers, except commercial motor vehicles registered for over ten tons gross weight, issued pursuant to sections 60-3,118 to 60-3,121;
 - (30) Prisoner-of-war license plates issued pursuant to section 60-3,123;
 - (31) Purple Heart license plates issued pursuant to section 60-3,125;
 - (32) Recreational vehicle license plates issued pursuant to section 60-3,151;
 - (33) Repossession license plates issued pursuant to section 60-375;
- (34) Special interest motor vehicle license plates issued pursuant to section 60-3,135.01;
- (35) Specialty license plates issued pursuant to sections 60-3,104.01 and 60-3,104.02;

- (36) Trailer license plates issued for trailers owned or operated by the state, counties, municipalities, or school districts issued pursuant to section 60-3,106;
 - (37) Trailer license plates issued pursuant to section 60-3,100;
 - (38) Trailers exempt pursuant to section 60-3,108;
 - (39) Transporter license plates issued pursuant to section 60-378;
- (40) Trucks or combinations of trucks, truck-tractors, or trailers which are not for hire and engaged in soil and water conservation work and used for the purpose of transporting pipe and equipment exclusively used by such contractors for soil and water conservation construction license plates issued pursuant to section 60-3,149;
 - (41) Utility trailer license plates issued pursuant to section 60-3,151; and
- (42) Well-boring apparatus and well-servicing equipment license plates issued pursuant to section 60-3,109.

Source: Laws 2005, LB 274, § 104; Laws 2006, LB 663, § 23; Laws 2007, LB286, § 37; Laws 2007, LB570, § 7; Laws 2009, LB110, § 2; Laws 2010, LB650, § 26; Laws 2012, LB216, § 3; Laws 2014, LB383, § 5; Laws 2015, LB45, § 2; Laws 2015, LB220, § 5; Laws 2015, LB231, § 12. Effective date August 30, 2015.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB45, section 2, with LB220, section 5, and LB231, section 12, to reflect all amendments.

60-3,113 Handicapped or disabled person; plates; department; compile and maintain registry.

- (1) The department shall, without the payment of any fee except the taxes and fees required by sections 60-3,102, 60-3,185, 60-3,190, and 60-3,191, issue license plates for one motor vehicle not used for hire and a license plate for one autocycle or motorcycle not used for hire to:
- (a) Any permanently handicapped or disabled person or his or her parent, legal guardian, foster parent, or agent upon application and proof of a permanent handicap or disability; or
- (b) A trust which owns the motor vehicle, autocycle, or motorcycle if a designated beneficiary of the trust qualifies under subdivision (a) of this subsection.

An application and proof of disability in the form and with the information required by section 60-3,113.02 shall be submitted before license plates are issued or reissued.

- (2) The license plate or plates shall carry the internationally accepted wheel-chair symbol, which symbol is a representation of a person seated in a wheelchair surrounded by a border six units wide by seven units high, and such other letters or numbers as the director prescribes. Such license plate or plates shall be used by such person in lieu of the usual license plate or plates.
- (3) The department shall compile and maintain a registry of the names, addresses, and license numbers of all persons who obtain special license plates

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pursuant to this section and all persons who obtain a handicapped or disabled parking permit.

Source: Laws 2005, LB 274, § 113; Laws 2011, LB163, § 22; Laws 2011, LB289, § 21; Laws 2014, LB657, § 4; Laws 2015, LB231, § 13. Effective date August 30, 2015.

60-3,113.04 Handicapped or disabled person; parking permit; contents; issuance; duplicate permit.

- (1) A handicapped or disabled parking permit shall be of a design, size, configuration, color, and construction and contain such information as specified in the regulations adopted by the United States Department of Transportation in 23 C.F.R. part 1235, UNIFORM SYSTEM FOR PARKING FOR PERSONS WITH DISABILITIES, as such regulations existed on January 1, 2015.
- (2) No handicapped or disabled parking permit shall be issued to any person or for any motor vehicle if any permit has been issued to such person or for such motor vehicle and such permit has been suspended pursuant to section 18-1741.02. At the expiration of such suspension, a permit may be renewed in the manner provided for renewal in sections 60-3,113.02, 60-3,113.03, and 60-3,113.05.
- (3) A duplicate handicapped or disabled parking permit may be provided up to two times during any single permit period if a permit is destroyed, lost, or stolen. Such duplicate permit shall be issued as provided in section 60-3,113.02 or 60-3,113.03, whichever is applicable, except that a new certification by a physician, a physician assistant, or an advanced practice registered nurse need not be provided. A duplicate permit shall be valid for the remainder of the period for which the original permit was issued. If a person has been issued two duplicate permits under this subsection and needs another permit, such person shall reapply for a new permit under section 60-3,113.02 or 60-3,113.03, whichever is applicable.

Source: Laws 2011, LB163, § 26; Laws 2012, LB751, § 13; Laws 2013, LB35, § 1; Laws 2014, LB657, § 8; Laws 2014, LB776, § 2; Laws 2015, LB313, § 2. Effective date August 30, 2015.

60-3,118 Personalized message license plates; conditions.

- (1) In lieu of the license plates provided for by section 60-3,100, the department shall issue personalized message license plates for motor vehicles, trailers, semitrailers, or cabin trailers, except for motor vehicles and trailers registered under section 60-3,198, to all applicants who meet the requirements of sections 60-3,119 to 60-3,121. Personalized message license plates shall be the same size and of the same basic design as regular license plates issued pursuant to section 60-3,100. The characters used shall consist only of letters and numerals of the same size and design and shall comply with the requirements of subdivision (1)(a) of section 60-3,100. A maximum of seven characters may be used, except that for an autocycle or a motorcycle, a maximum of six characters may be used.
 - (2) The following conditions apply to all personalized message license plates:
- (a) County prefixes shall not be allowed except in counties using the alphanumeric system for motor vehicle registration. The numerals in the county prefix 2015 Supplement 806

shall be the numerals assigned to the county, pursuant to subsection (2) of section 60-370, in which the motor vehicle or cabin trailer is registered. Renewal of a personalized message license plate containing a county prefix shall be conditioned upon the motor vehicle or cabin trailer being registered in such county. The numerals in the county prefix, including the hyphen or any other unique design for an existing license plate style, count against the maximum number of characters allowed under this section:

- (b) The characters in the order used shall not conflict with or duplicate any number used or to be used on the regular license plates or any number or license plate already approved pursuant to sections 60-3,118 to 60-3,121;
- (c) The characters in the order used shall not express, connote, or imply any obscene or objectionable words or abbreviations; and
- (d) An applicant receiving a personalized message license plate for a farm truck with a gross weight of over sixteen tons or a commercial truck or truck-tractor with a gross weight of five tons or over shall affix the appropriate tonnage decal to such license plate.
- (3) The department shall have sole authority to determine if the conditions prescribed in subsection (2) of this section have been met.

Source: Laws 2005, LB 274, § 118; Laws 2007, LB286, § 39; Laws 2015, LB231, § 14. Effective date August 30, 2015.

60-3,122 Pearl Harbor plates.

- (1) Any person may, in addition to the application required by section 60-385, apply to the department for license plates designed by the department to indicate that he or she is a survivor of the Japanese attack on Pearl Harbor if he or she:
 - (a) Was a member of the United States Armed Forces on December 7, 1941;
- (b) Was on station on December 7, 1941, during the hours of 7:55 a.m. to 9:45 a.m. Hawaii time at Pearl Harbor, the island of Oahu, or offshore at a distance not to exceed three miles;
- (c) Was discharged or otherwise separated with a characterization of honorable from the United States Armed Forces; and
- (d) Holds a current membership in a Nebraska Chapter of the Pearl Harbor Survivors Association.
- (2) The license plates shall be issued upon the applicant paying the regular license fee and furnishing proof satisfactory to the department that the applicant fulfills the requirements provided by subsection (1) of this section. Any number of motor vehicles, trailers, semitrailers, or cabin trailers owned by the applicant may be so licensed at any one time. Motor vehicles and trailers registered under section 60-3,198 shall not be so licensed.
- (3) If the license plates issued pursuant to this section are lost, stolen, or mutilated, the recipient of the plates shall be issued replacement license plates upon request and without charge.

Source: Laws 2005, LB 274, § 122; Laws 2007, LB286, § 40; Laws 2009, LB110, § 6; Laws 2010, LB705, § 1; Laws 2015, LB642, § 5. Effective date August 30, 2015.

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60-3,124 Disabled veteran plates.

- (1) Any person who is a veteran of the United States Armed Forces, who was discharged or otherwise separated with a characterization of honorable or general (under honorable conditions), and who is classified by the United States Department of Veterans Affairs as one hundred percent service-connected disabled may, in addition to the application required in section 60-385, apply to the Department of Motor Vehicles for license plates designed by the department to indicate that the applicant is a disabled veteran. The inscription on the license plates shall be D.A.V. immediately below the license plate number to indicate that the holder of the license plates is a disabled veteran.
- (2) The plates shall be issued upon the applicant paying the regular license fee and furnishing proof satisfactory to the department that the applicant is a disabled veteran. Any number of motor vehicles, trailers, semitrailers, or cabin trailers owned by the applicant may be so licensed at any one time. Motor vehicles and trailers registered under section 60-3,198 shall not be so licensed.
- (3) If the license plates issued under this section are lost, stolen, or mutilated, the recipient of the plates shall be issued replacement license plates as provided in section 60-3,157.

Source: Laws 2005, LB 274, § 124; Laws 2007, LB286, § 42; Laws 2009, LB110, § 9; Laws 2010, LB705, § 3; Laws 2015, LB642, § 6. Effective date August 30, 2015.

60-3,130.04 Historical vehicle; model-year license plates; authorized.

- (1) An owner of a historical vehicle eligible for registration under section 60-3,130 may use a license plate or plates designed by this state in the year corresponding to the model year when the vehicle was manufactured in lieu of the plates designed pursuant to section 60-3,130.03 subject to the approval of the department. The department shall inspect the plate or plates and may approve the plate or plates if it is determined that the model-year license plate or plates are legible and serviceable and that the license plate numbers do not conflict with or duplicate other numbers assigned and in use. An original-issued license plate or plates that have been restored to original condition may be used when approved by the department.
- (2) The department may consult with a recognized car club in determining whether the year of the license plate or plates to be used corresponds to the model year when the vehicle was manufactured.
- (3) If only one license plate is used on the vehicle, the license plate shall be placed on the rear of the vehicle. The owner of a historical vehicle may use only one plate on the vehicle even for years in which two license plates were issued for vehicles in general.
- (4) License plates used pursuant to this section corresponding to the year of manufacture of the vehicle shall not be personalized message license plates, Pearl Harbor license plates, prisoner-of-war license plates, disabled veteran license plates, Purple Heart license plates, amateur radio station license plates, Nebraska Cornhusker Spirit Plates, handicapped or disabled person license plates, specialty license plates, special interest motor vehicle license plates, Military Honor Plates, or Nebraska 150 Sesquicentennial Plates.

Source: Laws 2006, LB 663, § 28; Laws 2007, LB286, § 46; Laws 2009, LB110, § 13; Laws 2013, LB32, § 1; Laws 2014, LB383, § 8; Laws 2015, LB220, § 6. Effective date August 30, 2015.

60-3,135.01 Special interest motor vehicle license plates; application; fee; special interest motor vehicle; restrictions on use; prohibited acts; penalty.

- (1) The department shall either modify an existing plate design or design license plates to identify special interest motor vehicles, to be known as special interest motor vehicle license plates. The department, in designing such special interest motor vehicle license plates, shall include the words special interest and limit the manufacturing cost of each plate to an amount less than or equal to the amount charged for license plates pursuant to section 60-3,102. The department shall choose the design of the plate. The department shall make applications available for this type of plate when it is designed.
- (2) One type of special interest motor vehicle license plate shall be alphanumeric plates. The department shall:
 - (a) Assign a designation up to seven characters; and
 - (b) Not use a county designation.
- (3) One type of special interest motor vehicle license plate shall be personalized message plates. Such plates shall be issued subject to the same conditions specified for personalized message license plates in section 60-3,118.
- (4) A person may apply to the department for a special interest motor vehicle license plate in lieu of regular license plates on an application prescribed and provided by the department for any special interest motor vehicle, except that no motor vehicle registered under section 60-3,198, autocycle, motorcycle, or trailer shall be eligible for special interest motor vehicle license plates. The department shall make forms available for such applications through the county treasurers.
- (5) The form shall contain a description of the special interest motor vehicle owned and sought to be registered, including the make, body type, model, serial number, and year of manufacture.
- (6)(a) In addition to all other fees required to register a motor vehicle, each application for initial issuance or renewal of a special interest motor vehicle license plate shall be accompanied by a special interest motor vehicle license plate fee of fifty dollars. Twenty-five dollars of the special interest motor vehicle license plate fee shall be remitted to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund, and twenty-five dollars of the special interest motor vehicle license plate fee shall be remitted to the State Treasurer for credit to the Highway Trust Fund.
- (b) If a special interest motor vehicle license plate is lost, stolen, or mutilated, the owner shall be issued a replacement license plate pursuant to section 60-3,157.
- (7) When the department receives an application for a special interest motor vehicle license plate, the department shall deliver the plate to the county treasurer of the county in which the special interest motor vehicle is registered. The county treasurer shall issue the special interest motor vehicle license plate in lieu of regular license plates when the applicant complies with the other provisions of the Motor Vehicle Registration Act for registration of the special interest motor vehicle.
- (8) If the cost of manufacturing special interest motor vehicle license plates at any time exceeds the amount charged for license plates pursuant to section 60-3,102, any money to be credited to the Department of Motor Vehicles Cash Fund under this section shall instead be credited first to the Highway Trust

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Fund in an amount equal to the difference between the manufacturing costs of special interest motor vehicle license plates and the amount charged pursuant to section 60-3,102 with respect to such license plates and the remainder shall be credited to the Department of Motor Vehicles Cash Fund.

- (9) The special interest motor vehicle license plate shall be affixed to the rear of the special interest motor vehicle.
- (10) A special interest motor vehicle shall not be used for the same purposes and under the same conditions as other motor vehicles of the same type and shall not be used for business or occupation or regularly for transportation to and from work. A special interest motor vehicle may be driven on the public streets and roads only for occasional transportation, public displays, parades, and related pleasure or hobby activities.
- (11) It shall be unlawful to own or operate a motor vehicle with special interest motor vehicle license plates in violation of this section. Upon conviction of a violation of any provision of this section, a person shall be guilty of a Class V misdemeanor.
- (12) For purposes of this section, special interest motor vehicle means a motor vehicle of any age which is being collected, preserved, restored, or maintained by the owner as a leisure pursuit and not used for general transportation of persons or cargo.

Source: Laws 2012, LB216, § 4; Laws 2015, LB231, § 15. Effective date August 30, 2015.

60-3,143 Autocycle; passenger motor vehicle; leased motor vehicle; registration fee.

- (1) For autocycles, the registration fee shall be fifteen dollars.
- (2) For every motor vehicle of ten-passenger capacity or less and not used for hire, the registration fee shall be fifteen dollars.
- (3) For each motor vehicle having a seating capacity of ten persons or less and used for hire, the registration fee shall be six dollars plus an additional four dollars for every person such motor vehicle is equipped to carry in addition to the driver.
- (4) For motor vehicles leased for hire when no driver or chauffeur is furnished by the lessor as part of the consideration paid for by the lessee, incident to the operation of the leased motor vehicle, the fee shall be fifteen dollars.

Source: Laws 2005, LB 274, § 143; Laws 2015, LB231, § 16. Effective date August 30, 2015.

60-3,187 Motor vehicle tax schedules; calculation of tax.

- (1) The motor vehicle tax schedules are set out in this section.
- (2) The motor vehicle tax shall be calculated by multiplying the base tax times the fraction which corresponds to the age category of the vehicle as shown in the following table:

| YEAR | FRACTION | |
|-----------------|--------------|--|
| First Second | 1.00 0.90 | |
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|------------------------|---------------------|------------|
| Third | 0.80 | |
| Fourth | 0.70 | |
| Fifth | 0.60 | |
| Sixth | 0.51 | |
| Seventh | 0.42 | |
| Eighth | 0.33 | |
| Ninth | 0.24 | |
| Tenth and Eleventh | 0.15 | |
| Twelfth and Thirteenth | 0.07 | |
| Fourteenth and older | 0.00 | |

- (3) The base tax shall be:
- (a) Automobiles, autocycles, and motorcycles An amount determined using the following table:

| Value when new | Base | tax |
|----------------------|------------|-----------------|
| Up to \$3,999 | \$ | 25 |
| \$ 4,000 to \$ 5,999 | Ψ | 35 |
| \$ 6,000 to \$ 7,999 | | 45 |
| \$ 8,000 to \$ 9,999 | | 60 |
| \$10,000 to \$11,999 | 1 | 00 |
| \$12,000 to \$13,999 | | 40 |
| \$14,000 to \$15,999 | 1 | 80 |
| \$16,000 to \$17,999 | 2 | 220 |
| \$18,000 to \$19,999 | 2 | 260 |
| \$20,000 to \$21,999 | 3 | 300 |
| \$22,000 to \$23,999 | 3 | 340 |
| \$24,000 to \$25,999 | 3 | 380 |
| \$26,000 to \$27,999 | 4 | 120 |
| \$28,000 to \$29,999 | 4 | 160 |
| \$30,000 to \$31,999 | 5 | 500 |
| \$32,000 to \$33,999 | 5 | 540 |
| \$34,000 to \$35,999 | 5 | 580 |
| \$36,000 to \$37,999 | ϵ | 520 |
| \$38,000 to \$39,999 | ϵ | 560 |
| \$40,000 to \$41,999 | 7 | 700 |
| \$42,000 to \$43,999 | 7 | 740 |
| \$44,000 to \$45,999 | | 780 |
| \$46,000 to \$47,999 | 8 | 320 |
| \$48,000 to \$49,999 | 8 | 360 |
| \$50,000 to \$51,999 | | 900 |
| \$52,000 to \$53,999 | | 940 |
| \$54,000 to \$55,999 | | 980 |
| \$56,000 to \$57,999 | | 020 |
| \$58,000 to \$59,999 | | 060 |
| \$60,000 to \$61,999 | | 100 |
| \$62,000 to \$63,999 | | 40 |
| \$64,000 to \$65,999 | | 80 |
| \$66,000 to \$67,999 | | 220 |
| \$68,000 to \$69,999 | | 260 |
| \$70,000 to \$71,999 | | 300 |
| \$72,000 to \$73,999 | | 340 |
| \$74,000 to \$75,999 | | 380 |
| \$76,000 to \$77,999 | | 120 |
| \$78,000 to \$79,999 | | 160 |
| \$80,000 to \$81,999 | | 500 |
| \$82,000 to \$83,999 | | 540 |
| \$84,000 to \$85,999 | | 580 |
| \$86,000 to \$87,999 | | 520 |
| \$88,000 to \$89,999 | 1,6 | 560 |
| | 811 | 2015 Supplement |

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- (b) Assembled automobiles \$60
- (c) Assembled motorcycles \$25
- (d) Cabin trailers, up to one thousand pounds \$10
- (e) Cabin trailers, one thousand pounds and over and less than two thousand pounds \$25
 - (f) Cabin trailers, two thousand pounds and over \$40
 - (g) Recreational vehicles, less than eight thousand pounds \$160
- (h) Recreational vehicles, eight thousand pounds and over and less than twelve thousand pounds \$410
 - (i) Recreational vehicles, twelve thousand pounds and over \$860
- (j) Assembled recreational vehicles and buses shall follow the schedules for body type and registered weight
 - (k) Trucks Over seven tons and less than ten tons \$360
 - (l) Trucks Ten tons and over and less than thirteen tons \$560
 - (m) Trucks Thirteen tons and over and less than sixteen tons \$760
 - (n) Trucks Sixteen tons and over and less than twenty-five tons \$960
 - (o) Trucks Twenty-five tons and over \$1,160
 - (p) Buses \$360
 - (q) Trailers other than semitrailers \$10
 - (r) Semitrailers \$110
 - (s) Minitrucks \$50
 - (t) Low-speed vehicles \$50
- (4) For purposes of subsection (3) of this section, truck means all trucks and combinations of trucks except those trucks, trailers, or combinations thereof registered under section 60-3,198, and the tax is based on the gross vehicle weight rating as reported by the manufacturer.
- (5) Current model year vehicles are designated as first-year motor vehicles for purposes of the schedules.
- (6) When a motor vehicle is registered which is newer than the current model year by the manufacturer's designation, the motor vehicle is subject to the initial motor vehicle tax in the first registration period and ninety-five percent of the initial motor vehicle tax in the second registration period.
- (7) Assembled cabin trailers, assembled recreational vehicles, and assembled buses shall be designated as sixth-year motor vehicles in their first year of registration for purposes of the schedules.

(8) When a motor vehicle is registered which is required to have a title branded as previous salvage pursuant to section 60-175, the motor vehicle tax shall be reduced by twenty-five percent.

Source: Laws 2005, LB 274, § 187; Laws 2006, LB 248, § 2; Laws 2006, LB 765, § 7; Laws 2010, LB650, § 28; Laws 2011, LB289, § 22; Laws 2015, LB231, § 17. Effective date August 30, 2015.

60-3,190 Motor vehicle fee; fee schedules; Motor Vehicle Fee Fund; created; use: investment.

- (1) A motor vehicle fee is imposed on all motor vehicles registered for operation in this state. An owner of a motor vehicle which is exempt from the imposition of a motor vehicle tax pursuant to section 60-3,185 shall also be exempt from the imposition of the motor vehicle fee imposed pursuant to this section.
- (2) The department shall annually determine the motor vehicle fee on each motor vehicle registered pursuant to this section and shall cause a notice of the amount to be delivered to the registrant. The notice shall be combined with the notice of the motor vehicle tax required by section 60-3,186.
- (3) The motor vehicle fee schedules are set out in this subsection and subsection (4) of this section. Except for automobiles with a value when new of less than \$20,000, and for assembled automobiles, the fee shall be calculated by multiplying the base fee times the fraction which corresponds to the age category of the automobile as shown in the following table:

| YEAR | FRACTION |
|---|--------------------|
| First through fifth Sixth through tenth Eleventh and over | 1.00 .70 .35 |

- (4) The base fee shall be:
- (a) Automobiles, with a value when new of less than \$20,000, and assembled automobiles — \$5
 - (b) Automobiles, with a value when new of \$20,000 through \$39,999 \$20
 - (c) Automobiles, with a value when new of \$40,000 or more \$30
 - (d) Motorcycles \$10
 - (e) Recreational vehicles and cabin trailers \$10
 - (f) Trucks over seven tons and buses \$30
 - (g) Trailers other than semitrailers \$10
 - (h) Semitrailers \$30
 - (i) Minitrucks \$10
 - (j) Low-speed vehicles \$10
 - (k) Autocycles \$10.
- (5) The motor vehicle tax, motor vehicle fee, and registration fee shall be paid to the county treasurer prior to the registration of the motor vehicle for the following registration period. After retaining one percent of the motor vehicle fee collected for costs, the remaining proceeds shall be remitted to the State

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Treasurer for credit to the Motor Vehicle Fee Fund. The State Treasurer shall return funds from the Motor Vehicle Fee Fund remitted by a county treasurer which are needed for refunds or credits authorized by law.

- (6)(a) The Motor Vehicle Fee Fund is created. On or before the last day of each calendar quarter, the State Treasurer shall distribute all funds in the Motor Vehicle Fee Fund as follows: (i) Fifty percent to the county treasurer of each county, amounts in the same proportion as the most recent allocation received by each county from the Highway Allocation Fund; and (ii) fifty percent to the treasurer of each municipality, amounts in the same proportion as the most recent allocation received by each municipality from the Highway Allocation Fund. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.
- (b) Funds from the Motor Vehicle Fee Fund shall be considered local revenue available for matching state sources.
- (c) All receipts by counties and municipalities from the Motor Vehicle Fee Fund shall be used for road, bridge, and street purposes.
- (7) For purposes of subdivisions (4)(a), (b), (c), and (f) of this section, automobiles or trucks includes all trucks and combinations of trucks or truck-tractors, except those trucks, trailers, or semitrailers registered under section 60-3,198, and the fee is based on the gross vehicle weight rating as reported by the manufacturer.
- (8) Current model year vehicles are designated as first-year motor vehicles for purposes of the schedules.
- (9) When a motor vehicle is registered which is newer than the current model year by the manufacturer's designation, the motor vehicle is subject to the initial motor vehicle fee for six registration periods.
- (10) Assembled vehicles other than assembled automobiles shall follow the schedules for the motor vehicle body type.

Source: Laws 2005, LB 274, § 190; Laws 2007, LB286, § 55; Laws 2010, LB650, § 29; Laws 2011, LB289, § 23; Laws 2012, LB801, § 91; Laws 2013, LB207, § 5; Laws 2015, LB231, § 18. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

60-3,193.01 International Registration Plan; adopted.

For purposes of the Motor Vehicle Registration Act, the International Registration Plan is adopted and incorporated by reference as the plan existed on January 1, 2015.

Source: Laws 2008, LB756, § 10; Laws 2009, LB331, § 4; Laws 2010, LB805, § 2; Laws 2011, LB212, § 3; Laws 2012, LB751, § 14; Laws 2013, LB35, § 2; Laws 2014, LB776, § 3; Laws 2015, LB313, § 3.

Effective date August 30, 2015.

60-3,223 Nebraska 150 Sesquicentennial Plates; design.

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- (1) The department, in consultation with the Nebraska Sesquicentennial Commission and other interested persons, shall design license plates to be known as Nebraska 150 Sesquicentennial Plates to celebrate and commemorate the one-hundred-fiftieth year of statehood for Nebraska. The department shall ensure that the design reflects support for the sesquicentennial of the State of Nebraska.
- (2) The design shall be selected on the basis of (a) enhancing the marketability of the plates to supporters of the sesquicentennial and (b) limiting the manufacturing cost of each plate to an amount less than or equal to the amount charged for license plates pursuant to section 60-3,102. The department shall make applications available for this type of plate when it is designed.
- (3) One type of plate under this section shall be alphanumeric plates. The department shall:
 - (a) Assign a designation up to seven characters; and
 - (b) Not use a county designation.
- (4) One type of plate under this section shall be personalized message plates Such plates shall be issued subject to the same conditions specified for personalized message license plates in section 60-3,118.

Source: Laws 2015, LB220, § 7. Effective date August 30, 2015.

60-3,224 Nebraska 150 Sesquicentennial Plates; application; form; fee; transfer; procedure; fee.

- (1) Beginning October 1, 2015, and ending December 31, 2022, a person may apply to the department for Nebraska 150 Sesquicentennial Plates in lieu of regular license plates on an application prescribed and provided by the department for any motor vehicle, trailer, semitrailer, or cabin trailer, except for a motor vehicle or trailer registered under section 60-3,198. An applicant receiving a plate under this section for a farm truck with a gross weight of over sixteen tons shall affix the appropriate tonnage decal to the plate. The department shall make forms available for such applications through the county treasurers.
- (2) Each application for initial issuance or renewal of Nebraska 150 Sesquicentennial Plates shall be accompanied by a fee of seventy dollars. Fees collected pursuant to this section shall be remitted to the State Treasurer. The State Treasurer shall credit fifteen percent of the fee for initial issuance and renewal of plates under subsection (3) of section 60-3,223 to the Department of Motor Vehicles Cash Fund and eighty-five percent of such fee to the Nebraska 150 Sesquicentennial Plate Proceeds Fund. The State Treasurer shall credit forty-three percent of the fee for initial issuance and renewal of plates under subsection (4) of section 60-3,223 to the Department of Motor Vehicles Cash Fund and fifty-seven percent of such fee to the Nebraska 150 Sesquicentennial Plate Proceeds Fund.
- (3) When the department receives an application for Nebraska 150 Sesquicentennial Plates, the department shall deliver the plates to the county treasurer of the county in which the motor vehicle or cabin trailer is registered. The county treasurer shall issue plates under this section in lieu of regular license plates when the applicant complies with the other provisions of the Motor Vehicle Registration Act for registration of the motor vehicle or cabin trailer. If

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plates are lost, stolen, or mutilated, the licensee shall be issued replacement license plates pursuant to section 60-3,157.

- (4) The owner of a motor vehicle or cabin trailer bearing Nebraska 150 Sesquicentennial Plates may apply to the county treasurer to have such plates transferred to a motor vehicle or cabin trailer other than the vehicle or trailer for which such plates were originally purchased if such vehicle or trailer is owned by the owner of the plates. The owner may have the unused portion of the fee for the plates credited to the other vehicle or trailer which will bear the plates at the rate of eight and one-third percent per month for each full month left in the registration period. Application for such transfer shall be accompanied by a fee of three dollars. The State Treasurer shall credit fees collected pursuant to this subsection to the Department of Motor Vehicles Cash Fund.
- (5) Nebraska 150 Sesquicentennial Plates shall not be issued or renewed beginning on January 1, 2023.

Source: Laws 2015, LB220, § 8. Effective date August 30, 2015.

60-3,225 Nebraska 150 Sesquicentennial Plate Proceeds Fund; created; investment; use.

- (1) The Nebraska 150 Sesquicentennial Plate Proceeds Fund is created. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.
- (2) If the cost of manufacturing Nebraska 150 Sesquicentennial Plates at any time exceeds the amount charged for license plates pursuant to section 60-3,102, any money to be credited to the Nebraska 150 Sesquicentennial Plate Proceeds Fund shall instead be credited first to the Highway Trust Fund in an amount equal to the difference between the manufacturing costs of such plates and the amount charged pursuant to section 60-3,102 with respect to such plates and the remainder shall be credited to the Nebraska 150 Sesquicentennial Plate Proceeds Fund as provided in section 60-3,224.
- (3) Until July 1, 2018, the Nebraska 150 Sesquicentennial Plate Proceeds Fund shall be used by the Nebraska Sesquicentennial Commission for purposes of carrying out section 81-8,310. Beginning on July 1, 2018, the State Treasurer shall transfer any money in the fund at the end of each calendar quarter to the Historical Society Fund.

Source: Laws 2015, LB220, § 9. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

ARTICLE 4 MOTOR VEHICLE OPERATORS' LICENSES

(e) GENERAL PROVISIONS

Section

60-462. Act, how cited.

60-462.01. Federal regulations; adopted.

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Section

60-463. Definitions, where found. 60-463.02. Autocycle, defined. 60-471. Motor vehicle, defined.

(f) PROVISIONS APPLICABLE TO ALL OPERATORS' LICENSES

- 60-479.01. Fraudulent document recognition training; criminal history record information check; lawful status check; cost.
- 60-484.04. Operators' licenses; state identification cards; applicant present evidence of lawful status.
- 60-484.05. Operators' licenses; state identification cards; temporary; when issued; period valid; special notation; renewal; return of license or card, when.

(g) PROVISIONS APPLICABLE TO OPERATION OF MOTOR VEHICLES OTHER THAN COMMERCIAL

- 60-4,114. County treasurer; personnel; examination of applicant; denial or refusal of certificate; appeal; medical opinion.
- 60-4,123. LPD-learner's permit; application; issuance; operation restrictions.
- 60-4,123.01. Fourteen-year-old person; operation permitted.
- 60-4,124. School permit; LPÈ-learner's permit; issuance; operation restrictions; violations; penalty; not eligible for ignition interlock permit.

(h) PROVISIONS APPLICABLE TO OPERATION OF COMMERCIAL MOTOR VEHICLES

- 60-4,144. Commercial drivers' licenses; applications; contents; application; demonstration of knowledge and skills; information and documentation required; verification.
- 60-4,147.02. Hazardous materials endorsement; USA PATRIOT Act requirements.

(k) POINT SYSTEM

60-4,182. Point system; offenses enumerated.

(e) GENERAL PROVISIONS

60-462 Act, how cited.

Sections 60-462 to 60-4,189 shall be known and may be cited as the Motor Vehicle Operator's License Act.

Source: Laws 1937, c. 141, § 31, p. 523; C.S.Supp.,1941, § 60-434; R.S.1943, § 60-402; R.S.1943, (1988), § 60-402; Laws 1989, LB 284, § 2; Laws 1989, LB 285, § 12; Laws 1990, LB 980, § 6; Laws 1991, LB 44, § 1; Laws 1993, LB 105, § 4; Laws 1993, LB 370, § 65; Laws 1993, LB 420, § 1; Laws 1994, LB 211, § 1; Laws 1995, LB 467, § 6; Laws 1996, LB 323, § 1; Laws 1997, LB 210, § 2; Laws 1997, LB 256, § 4; Laws 1998, LB 320, § 1; Laws 2001, LB 38, § 5; Laws 2001, LB 574, § 1; Laws 2003, LB 209, § 1; Laws 2003, LB 562, § 2; Laws 2005, LB 76, § 2; Laws 2006, LB 853, § 6; Laws 2007, LB415, § 1; Laws 2008, LB911, § 1; Laws 2011, LB158, § 1; Laws 2011, LB178, § 2; Laws 2011, LB215, § 1; Laws 2013, LB93, § 1; Laws 2014, LB983, § 2; Laws 2015, LB231, § 19. Effective date August 30, 2015.

60-462.01 Federal regulations; adopted.

For purposes of the Motor Vehicle Operator's License Act, the following federal regulations are adopted as Nebraska law as they existed on January 1, 2015:

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The parts, subparts, and sections of Title 49 of the Code of Federal Regulations, as referenced in the Motor Vehicle Operator's License Act.

Source: Laws 2003, LB 562, § 20; Laws 2004, LB 560, § 36; Laws 2005, LB 76, § 3; Laws 2006, LB 853, § 7; Laws 2006, LB 1007, § 4; Laws 2007, LB239, § 4; Laws 2008, LB756, § 16; Laws 2009, LB331, § 7; Laws 2010, LB805, § 3; Laws 2011, LB178, § 3; Laws 2011, LB212, § 5; Laws 2012, LB751, § 17; Laws 2013, LB35, § 3; Laws 2014, LB776, § 4; Laws 2014, LB983, § 3; Laws 2015, LB313, § 4. Effective date August 30, 2015.

60-463 Definitions, where found.

For purposes of the Motor Vehicle Operator's License Act, the definitions found in sections 60-463.01 to 60-478 shall be used.

Source: Laws 1989, LB 285, § 13; Laws 1993, LB 370, § 66; Laws 1993, LB 420, § 2; Laws 2001, LB 38, § 6; Laws 2007, LB415, § 2; Laws 2008, LB911, § 3; Laws 2014, LB983, § 4; Laws 2015, LB231, § 20.

Effective date August 30, 2015.

60-463.02 Autocycle, defined.

Autocycle means any motor vehicle (1) having a seat that does not require the operator to straddle or sit astride it, (2) designed to travel on three wheels in contact with the ground, (3) in which the operator and passenger ride either side by side or in tandem in a seating area that is completely enclosed with a removable or fixed top and is equipped with manufacturer-installed air bags, a manufacturer-installed roll cage, and for each occupant a manufacturer-installed three-point safety belt system, (4) having antilock brakes, and (5) designed to be controlled with a steering wheel and pedals.

Source: Laws 2015, LB231, § 21. Effective date August 30, 2015.

60-471 Motor vehicle, defined.

Motor vehicle means all vehicles propelled by any power other than muscular power. Motor vehicle does not include (1) bicycles as defined in section 60-611, (2) self-propelled chairs used by persons who are disabled, (3) farm tractors, (4) farm tractors used occasionally outside general farm usage, (5) road rollers, (6) vehicles which run only on rails or tracks, (7) electric personal assistive mobility devices as defined in section 60-618.02, and (8) off-road designed vehicles not authorized by law for use on a highway, including, but not limited to, go-carts, riding lawn mowers, garden tractors, all-terrain vehicles and utility-type vehicles as defined in section 60-6,355, minibikes as defined in section 60-663.

Source: Laws 1989, LB 285, § 21; Laws 1993, LB 370, § 68; Laws 2002, LB 1105, § 445; Laws 2010, LB650, § 30; Laws 2011, LB289, § 25; Laws 2012, LB1155, § 12; Laws 2015, LB95, § 7. Effective date August 30, 2015.

(f) PROVISIONS APPLICABLE TO ALL OPERATORS' LICENSES

60-479.01 Fraudulent document recognition training; criminal history record information check; lawful status check; cost.

- (1) All persons handling source documents or engaged in the issuance of new, renewed, or reissued operators' licenses or state identification cards shall have periodic fraudulent document recognition training.
- (2) All persons and agents of the department involved in the recording of verified application information or verified operator's license and state identification card information, involved in the manufacture or production of licenses or cards, or who have the ability to affect information on such licenses or cards shall be subject to a criminal history record information check, including a check of prior employment references, and a lawful status check as required by 6 C.F.R. part 37, as such part existed on January 1, 2015. Such persons and agents shall provide fingerprints which shall be submitted to the Federal Bureau of Investigation. The bureau shall use its records for the criminal history record information check.
- (3) Upon receipt of a request pursuant to subsection (2) of this section, the Nebraska State Patrol shall undertake a search for criminal history record information relating to such applicant, including transmittal of the applicant's fingerprints to the Federal Bureau of Investigation for a national criminal history record information check. The criminal history record information check shall include information concerning the applicant from federal repositories of such information and repositories of such information in other states, if authorized by federal law. The Nebraska State Patrol shall issue a report to the employing public agency that shall include the criminal history record information concerning the applicant. The cost of any background check shall be borne by the employer of the person or agent.
- (4) Any person convicted of any disqualifying offense as provided in 6 C.F.R. part 37, as such part existed on January 1, 2015, shall not be involved in the recording of verified application information or verified operator's license and state identification card information, involved in the manufacture or production of licenses or cards, or involved in any capacity in which such person would have the ability to affect information on such licenses or cards. Any employee or prospective employee of the department shall be provided notice that he or she will undergo such criminal history record information check prior to employment or prior to any involvement with the issuance of operators' licenses or state identification cards.

Source: Laws 2008, LB911, § 8; Laws 2011, LB215, § 4; Laws 2012, LB751, § 18; Laws 2013, LB35, § 4; Laws 2014, LB776, § 5; Laws 2015, LB313, § 5. Effective date August 30, 2015.

60-484.04 Operators' licenses; state identification cards; applicant present evidence of lawful status.

(1) The Legislature finds and declares that section 202(c)(2)(B)(i) through (ix) of the federal REAL ID Act of 2005, Public Law 109-13, enumerated categories of individuals who may demonstrate lawful status for the purpose of eligibility for a federally secure motor vehicle operator's license or state identification card. The Legislature further finds and declares that it was the intent of the

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Legislature in 2011 to adopt the enumerated categories by the passage of Laws 2011, LB215. The Legislature declares that the passage of Laws 2015, LB623, is for the limited purpose of reaffirming the original legislative intent of Laws 2011, LB215. Except as provided in section 60-4,144 with respect to operators of commercial motor vehicles, before being issued any other type of operator's license or a state identification card under the Motor Vehicle Operator's License Act, the department shall require an applicant to present valid documentary evidence that he or she has lawful status in the United States as enumerated in section 202(c)(2)(B)(i) through (ix) of the federal REAL ID Act of 2005, Public Law 109-13. Lawful status may be shown by:

- (a) A valid, unexpired United States passport;
- (b) A certified copy of a birth certificate filed with a state office of vital statistics or equivalent agency in the individual's state of birth;
- (c) A Consular Report of Birth Abroad (CRBA) issued by the United States Department of State, Form FS-240, DS-1350, or FS-545;
- (d) A valid, unexpired Permanent Resident Card (Form I-551) issued by the United States Department of Homeland Security or United States Citizenship and Immigration Services;
- (e) An unexpired employment authorization document (EAD) issued by the United States Department of Homeland Security, Form I-766 or Form I-688B;
- (f) An unexpired foreign passport with a valid, unexpired United States visa affixed accompanied by the approved I-94 form documenting the applicant's most recent admittance into the United States;
- (g) A Certificate of Naturalization issued by the United States Department of Homeland Security, Form N-550 or Form N-570;
- (h) A Certificate of Citizenship, Form N-560 or Form N-561, issued by the United States Department of Homeland Security;
- (i) A driver's license or identification card issued in compliance with the standards established by the REAL ID Act of 2005, Public Law 109-13, division B, section 1, 119 Stat. 302; or
 - (j) Such other documents as the director may approve.
- (2)(a) If an applicant presents one of the documents listed under subdivision (1)(a), (b), (c), (d), (g), or (h) of this section, the verification of the applicant's identity in the manner prescribed in section 60-484 will also provide satisfactory evidence of lawful status.
- (b) If the applicant presents one of the identity documents listed under subdivision (1)(e), (f), or (i) of this section, the verification of the identity documents does not provide satisfactory evidence of lawful status. The applicant must also present a second document from subsection (1) of this section or documentation issued by the United States Department of Homeland Security, the United States Citizenship and Immigration Services, or other federal agencies, such as one of the types of Form I-797 used by the United States Citizenship and Immigration Services, demonstrating that the applicant has lawful status as enumerated in section 202(c)(2)(B)(i) through (ix) of the federal REAL ID Act of 2005, Public Law 109-13.
- (3) An applicant may present other documents as designated by the director as proof of lawful status as enumerated in section 202(c)(2)(B)(i) through (ix) of the federal REAL ID Act of 2005, Public Law 109-13. Any documents accepted

shall be recorded according to a written exceptions process established by the director.

Source: Laws 2011, LB215, § 7; Laws 2014, LB983, § 12; Laws 2015, LB623, § 1. Effective date May 29, 2015.

60-484.05 Operators' licenses; state identification cards; temporary; when issued; period valid; special notation; renewal; return of license or card, when.

- (1) The department shall only issue an operator's license or a state identification card that is temporary to any applicant who presents documentation under sections 60-484 and 60-484.04 that shows his or her authorized stay in the United States is temporary. An operator's license or a state identification card that is temporary shall be valid only during the period of time of the applicant's authorized stay in the United States or, if there is no definite end to the period of authorized stay, a period of one year.
- (2) An operator's license or state identification card that is temporary shall clearly indicate that it is temporary with a special notation on the front of the license or card and shall state the date on which it expires.
- (3) An operator's license or state identification card that is temporary may be renewed only upon presentation of valid documentary evidence that the status by which the applicant qualified for the operator's license or state identification card that is temporary has been extended by the United States Department of Homeland Security.
- (4) If an individual has an operator's license or a state identification card issued based on approved lawful status granted under section 202(c)(2)(B)(i) through (ix) of the federal REAL ID Act of 2005, Public Law 109-13, and the basis for the approved lawful status is terminated, the individual shall return the operator's license or state identification card to the Department of Motor Vehicles.

Source: Laws 2011, LB215, § 8; Laws 2014, LB983, § 13; Laws 2015, LB623, § 2. Effective date May 29, 2015.

(g) PROVISIONS APPLICABLE TO OPERATION OF MOTOR VEHICLES OTHER THAN COMMERCIAL

60-4,114 County treasurer; personnel; examination of applicant; denial or refusal of certificate; appeal; medical opinion.

- (1) The county treasurer may employ such additional clerical help as may be necessary to assist him or her in the performance of the ministerial duties required of him or her under the Motor Vehicle Operator's License Act and, for such additional expense, shall be reimbursed as set out in section 60-4,115.
- (2) The director may, in his or her discretion, appoint department personnel to examine all applicants who apply for an initial license or whose licenses have been revoked or canceled to ascertain such person's ability to operate a motor vehicle properly and safely.
- (3) Except as otherwise provided in section 60-4,122, the application process, in addition to the other requisites of the act, shall include the following:

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- (a) An inquiry into the medical condition and visual ability of the applicant to operate a motor vehicle;
- (b) An inquiry into the applicant's ability to drive and maneuver a motor vehicle, except that no driving skills test shall be conducted using an autocycle; and
- (c) An inquiry touching upon the applicant's knowledge of the motor vehicle laws of this state, which shall include sufficient questions to indicate familiarity with the provisions thereof.
- (4) If an applicant is denied or refused a certificate for license, such applicant shall have the right to an immediate appeal to the director from the decision. It shall be the duty of the director to review the appeal and issue a final order, to be made not later than ten days after the receipt of the appeal by the director, except that if the director requests the advice of the Health Advisory Board on the matter, the director shall have up to forty-five days after the day a medical or vision problem is referred to him or her to consult with members of the board to obtain the medical opinion necessary to make a decision and shall issue a final order not later than ten days following receipt of the medical opinion. After consideration of the advice of the board, the director shall make a determination of the applicant's physical or mental ability to operate a motor vehicle and shall issue a final order. The order shall be in writing, shall be accompanied by findings of fact and conclusions of law, and shall be sent by regular United States mail to the applicant's last-known address. The order may be appealed as provided in section 60-4,105.

Source: Laws 1929, c. 148, § 6, p. 514; C.S.1929, § 60-406; Laws 1931, c. 101, § 1, p. 272; Laws 1937, c. 141, § 16, p. 514; C.S.Supp.,1941, § 60-406; R.S.1943, § 60-408; Laws 1945, c. 141, § 5, p. 450; Laws 1947, c. 207, § 2, p. 676; Laws 1957, c. 366, § 38, p. 1272; Laws 1961, c. 307, § 5, p. 972; Laws 1961, c. 315, § 6, p. 1003; Laws 1961, c. 316, § 6, p. 1013; Laws 1972, LB 1439, § 1; Laws 1981, LB 76, § 2; R.S.1943, (1988), § 60-408; Laws 1989, LB 285, § 63; Laws 1994, LB 211, § 9; Laws 1999, LB 704, § 16; Laws 2001, LB 38, § 28; Laws 2001, LB 574, § 10; Laws 2011, LB215, § 12; Laws 2012, LB751, § 23; Laws 2015, LB231, § 22. Effective date August 30, 2015.

60-4,123 LPD-learner's permit; application; issuance; operation restrictions.

- (1) Any person who is at least fifteen years of age may apply for an LPD-learner's permit from the department. In order to obtain an LPD-learner's permit, the applicant shall successfully complete a written examination. A person may take the written examination beginning sixty days prior to his or her fifteenth birthday but shall not be issued a permit until he or she is fifteen years of age. The written examination may be waived for any person who has been issued an LPE-learner's permit, LPD-learner's permit, or SCP-school permit that has been expired for no more than one year.
- (2) Upon successful completion of the written examination and the payment of a fee and surcharge as prescribed in section 60-4,115, the applicant shall be issued an LPD-learner's permit as provided in section 60-4,113. The permit shall be valid for twelve months.
- (3)(a) The holder of an LPD-learner's permit shall only operate a motor vehicle on the highways of this state if he or she is accompanied at all times by 2015 Supplement 822

a licensed operator who is at least twenty-one years of age and who has been licensed by this state or another state and if (i) for all motor vehicles other than autocycles, motorcycles, or mopeds, he or she is actually occupying the seat beside the licensed operator, (ii) in the case of an autocycle, he or she is actually occupying the seat beside or in front of the licensed operator, or (iii) in the case of a motorcycle or moped, he or she is within visual contact of and under the supervision of, in the case of a motorcycle, a licensed motorcycle operator or, in the case of a moped, a licensed motor vehicle operator.

- (b) The holder of an LPD-learner's permit shall not use any type of interactive wireless communication device while operating a motor vehicle on the highways of this state. Enforcement of this subdivision shall be accomplished only as a secondary action when the holder of the LPD-learner's permit has been cited or charged with a violation of some other law.
- (4) The county treasurer shall collect the fee and surcharge prescribed in section 60-4,115 for the issuance of each LPD-learner's permit.

Source: Laws 1989, LB 285, § 73; Laws 1991, LB 44, § 3; Laws 1998, LB 320, § 10; Laws 1999, LB 704, § 24; Laws 2001, LB 574, § 17; Laws 2005, LB 675, § 3; Laws 2007, LB415, § 5; Laws 2008, LB911, § 17; Laws 2015, LB231, § 23. Effective date August 30, 2015.

60-4,123.01 Fourteen-year-old person; operation permitted.

For purposes of driver training, any person who has attained or will attain the age of fourteen years on or before October 15 of the current year may operate a motor vehicle, other than an autocycle, upon the highways of this state if he or she is accompanied or, in the case of a motorcycle or moped, supervised at all times by a licensed operator who is a driver training instructor certified by the Commissioner of Education.

Source: Laws 1991, LB 44, § 4; Laws 2015, LB231, § 24. Effective date August 30, 2015.

60-4,124 School permit; LPE-learner's permit; issuance; operation restrictions; violations; penalty; not eligible for ignition interlock permit.

(1) A person who is younger than sixteen years and three months of age but is older than fourteen years and two months of age may be issued a school permit if such person lives a distance of one and one-half miles or more from the school he or she attends and either resides outside a city of the metropolitan, primary, or first class or attends a school which is outside a city of the metropolitan, primary, or first class and if such person has held an LPElearner's permit for two months. A school permit shall not be issued until such person has demonstrated that he or she is capable of successfully operating a motor vehicle, moped, or motorcycle and has in his or her possession an issuance certificate authorizing the county treasurer to issue a school permit. In order to obtain an issuance certificate, the applicant shall present (a) proof of successful completion of a department-approved driver safety course which includes behind-the-wheel driving specifically emphasizing (i) the effects of the consumption of alcohol on a person operating a motor vehicle, (ii) occupant protection systems, (iii) risk assessment, and (iv) railroad crossing safety and (b)(i) proof of successful completion of a written examination and driving test administered by a driver safety course instructor or (ii) a certificate in a form prescribed by the department, signed by a parent, guardian, or licensed driver at least twenty-one years of age, verifying that the applicant has completed fifty hours of lawful motor vehicle operation, under conditions that reflect department-approved driver safety course curriculum, with a parent, guardian, or adult at least twenty-one years of age, who has a current Nebraska operator's license or who is licensed in another state. The department may waive the written examination if the applicant has been issued an LPE-learner's permit or LPD-learner's permit and if such permit is valid or has expired no more than one year prior to application. The written examination shall not be waived if the permit being applied for contains a class or endorsement which is different from the class or endorsement of the LPE-learner's permit.

- (2) A person holding a school permit may operate a motor vehicle, moped, or motorcycle or an autocycle:
- (a) To and from where he or she attends school and between schools of enrollment over the most direct and accessible route by the nearest highway from his or her place of residence to transport such person or any family member who resides with such person to attend duly scheduled courses of instruction and extracurricular or school-related activities at the school he or she attends; or
- (b) Under the personal supervision of a licensed operator. Such licensed operator shall be at least twenty-one years of age and licensed by this state or another state and shall (i) for all motor vehicles other than autocycles, motorcycles, or mopeds, actually occupy the seat beside the permitholder, (ii) in the case of an autocycle, actually occupy the seat beside or behind the permitholder, or (iii) in the case of a motorcycle or moped, if the permitholder is within visual contact of and under the supervision of, in the case of a motorcycle, a licensed motorcycle operator or, in the case of a moped, a licensed motor vehicle operator.
- (3) The holder of a school permit shall not use any type of interactive wireless communication device while operating a motor vehicle on the highways of this state. Enforcement of this subsection shall be accomplished only as a secondary action when the holder of the school permit has been cited or charged with a violation of some other law.
- (4) A person who is younger than sixteen years of age but is over fourteen years of age may be issued an LPE-learner's permit, which permit shall be valid for a period of three months. An LPE-learner's permit shall not be issued until such person successfully completes a written examination prescribed by the department and demonstrates that he or she has sufficient powers of eyesight to safely operate a motor vehicle, moped, or motorcycle or an autocycle.
- (5)(a) While holding the LPE-learner's permit, the person may operate a motor vehicle on the highways of this state if (i) for all motor vehicles other than autocycles, motorcycles, or mopeds, he or she has seated next to him or her a person who is a licensed operator, (ii) in the case of an autocycle, he or she has seated next to or behind him or her a person who is a licensed operator, or (iii) in the case of a motorcycle or moped, he or she is within visual contact of and is under the supervision of a person who, in the case of a motorcycle, is a licensed motorcycle operator or, in the case of a moped, is a licensed motor vehicle operator. Such licensed motor vehicle or motorcycle operator shall be at least twenty-one years of age and licensed by this state or another state.

- (b) The holder of an LPE-learner's permit shall not use any type of interactive wireless communication device while operating a motor vehicle on the highways of this state. Enforcement of this subdivision shall be accomplished only as a secondary action when the holder of the LPE-learner's permit has been cited or charged with a violation of some other law.
- (6) The county treasurer shall collect the fee and surcharge prescribed in section 60-4,115 from each successful applicant for a school or LPE-learner's permit. All school permits shall be subject to impoundment or revocation under the terms of section 60-496. Any person who violates the terms of a school permit shall be guilty of an infraction and shall not be eligible for another school, farm, LPD-learner's, or LPE-learner's permit until he or she has attained the age of sixteen years.
- (7) Any person who holds a permit issued under this section and has violated subdivision (3)(b) or (c) of section 28-306, subdivision (3)(b) or (c) of section 28-394, or section 28-1254, 60-6,196, 60-6,197, or 60-6,197.06 shall not be eligible for an ignition interlock permit.

Source: Laws 1989, LB 285, § 74; Laws 1998, LB 320, § 11; Laws 2001, LB 387, § 8; Laws 2001, LB 574, § 18; Laws 2005, LB 675, § 4; Laws 2006, LB 853, § 9; Laws 2007, LB415, § 6; Laws 2008, LB911, § 18; Laws 2012, LB751, § 28; Laws 2015, LB231, § 25. Effective date August 30, 2015.

(h) PROVISIONS APPLICABLE TO OPERATION OF COMMERCIAL MOTOR VEHICLES

60-4,144 Commercial drivers' licenses; applications; contents; application; demonstration of knowledge and skills; information and documentation required; verification.

- (1) An applicant for issuance of any original or renewal commercial driver's license or an applicant for a change of class of commercial motor vehicle, endorsement, or restriction shall demonstrate his or her knowledge and skills for operating a commercial motor vehicle as prescribed in the Motor Vehicle Operator's License Act. An applicant for a commercial driver's license shall provide the information and documentation required by this section and section 60-4,144.01. Such information and documentation shall include any additional information required by 49 C.F.R. parts 383 and 391 and also include:
- (a) Certification that the commercial motor vehicle in which the applicant takes any driving skills examination is representative of the class of commercial motor vehicle that the applicant operates or expects to operate; and
- (b) The names of all states where the applicant has been licensed to operate any type of motor vehicle in the ten years prior to the date of application.
- (2)(a) Before being issued a CLP-commercial learner's permit or commercial driver's license, the applicant shall provide (i) his or her full legal name, date of birth, mailing address, gender, race or ethnicity, and social security number, (ii) two forms of proof of address of his or her principal residence unless the applicant is a program participant under the Address Confidentiality Act, except that a nondomiciled applicant for a CLP-commercial learner's permit or nondomiciled commercial driver's license holder does not have to provide proof of residence in Nebraska, (iii) evidence of identity as required by this section, and (iv) a brief physical description of himself or herself.

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- (b) The applicant's social security number shall not be printed on the CLP-commercial learner's permit or commercial driver's license and shall be used only (i) to furnish information to the United States Selective Service System under section 60-483, (ii) with the permission of the director in connection with the certification of the status of an individual's driving record in this state or any other state, (iii) for purposes of child support enforcement pursuant to section 42-358.08 or 43-512.06, (iv) to furnish information regarding an applicant for or holder of a commercial driver's license with a hazardous materials endorsement to the Transportation Security Administration of the United States Department of Homeland Security or its agent, (v) to furnish information to the Department of Revenue under section 77-362.02, or (vi) to furnish information to the Secretary of State for purposes of the Election Act.
- (c) No person shall be a holder of a CLP-commercial learner's permit or commercial driver's license and a state identification card at the same time.
- (3) Before being issued a CLP-commercial learner's permit or commercial driver's license, an applicant, except a nondomiciled applicant, shall provide proof that this state is his or her state of residence. Acceptable proof of residence is a document with the person's name and residential address within this state.
- (4)(a) Before being issued a CLP-commercial learner's permit or commercial driver's license, an applicant shall provide proof of identity.
 - (b) The following are acceptable as proof of identity:
 - (i) A valid, unexpired United States passport;
- (ii) A certified copy of a birth certificate filed with a state office of vital statistics or equivalent agency in the individual's state of birth;
- (iii) A Consular Report of Birth Abroad issued by the United States Department of State;
- (iv) A valid, unexpired permanent resident card issued by the United States
 Department of Homeland Security or United States Citizenship and Immigration Services;
- (v) An unexpired employment authorization document issued by the United States Department of Homeland Security;
- (vi) An unexpired foreign passport with a valid, unexpired United States visa affixed accompanied by the approved form documenting the applicant's most recent admittance into the United States;
- (vii) A Certificate of Naturalization issued by the United States Department of Homeland Security;
- (viii) A Certificate of Citizenship issued by the United States Department of Homeland Security;
- (ix) A driver's license or identification card issued in compliance with the standards established by the REAL ID Act of 2005, Public Law 109-13, division B, section 1, 119 Stat. 302; or
 - (x) Such other documents as the director may approve.
- (c) If an applicant presents one of the documents listed under subdivision (b)(i), (ii), (iii), (iv), (vii), or (viii) of this subsection, the verification of the applicant's identity will also provide satisfactory evidence of lawful status.
- (d) If the applicant presents one of the identity documents listed under subdivision (b)(v), (vi), or (ix) of this subsection, the verification of the identity

documents does not provide satisfactory evidence of lawful status. The applicant must also present a second document from subdivision (4)(b) of this section, a document from subsection (5) of this section, or documentation issued by the United States Department of Homeland Security or other federal agencies demonstrating lawful status as determined by the United States Citizenship and Immigration Services.

- (e) An applicant may present other documents as designated by the director as proof of identity. Any documents accepted shall be recorded according to a written exceptions process established by the director.
- (5)(a) Whenever a person is renewing, replacing, upgrading, transferring, or applying as a nondomiciled individual to this state for a CLP-commercial learner's permit or commercial driver's license, the Department of Motor Vehicles shall verify the citizenship in the United States of the person or the lawful status in the United States of the person.
 - (b) The following are acceptable as proof of citizenship or lawful status:
 - (i) A valid, unexpired United States passport;
- (ii) A certified copy of a birth certificate filed with a state office of vital statistics or equivalent agency in the individual's state of birth, Puerto Rico, the Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands;
- (iii) A Consular Report of Birth Abroad issued by the United States Department of State;
- (iv) A Certificate of Naturalization issued by the United States Department of Homeland Security;
- (v) A Certificate of Citizenship issued by the United States Department of Homeland Security; or
- (vi) A valid, unexpired Permanent Resident Card issued by the United States Department of Homeland Security or United States Citizenship and Immigration Services.
- (6) An applicant may present other documents as designated by the director as proof of lawful status. Any documents accepted shall be recorded according to a written exceptions process established by the director.
- (7)(a) An applicant shall obtain a nondomiciled CLP-commercial driver's license or nondomiciled CLP-commercial learner's permit:
- (i) If the applicant is domiciled in a foreign jurisdiction and the Federal Motor Carrier Safety Administrator has not determined that the commercial motor vehicle operator testing and licensing standards of that jurisdiction meet the standards contained in subparts G and H of 49 C.F.R. part 383; or
- (ii) If the applicant is domiciled in a state that is prohibited from issuing commercial learners' permits and commercial drivers' licenses in accordance with 49 C.F.R. 384.405. Such person is eligible to obtain a nondomiciled CLP-commercial learner's permit or nondomiciled commercial driver's license from Nebraska that complies with the testing and licensing standards contained in subparts F, G, and H of 49 C.F.R. part 383.
- (b) An applicant for a nondomiciled CLP-commercial learner's permit and nondomiciled commercial driver's license must do the following:
- (i) Complete the requirements to obtain a CLP-commercial learner's permit or a commercial driver's license under the Motor Vehicle Operator's License

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Act, except that an applicant domiciled in a foreign jurisdiction must provide an unexpired employment authorization document issued by the United States Citizenship and Immigration Services or an unexpired foreign passport accompanied by an approved I-94 form documenting the applicant's most recent admittance into the United States. No proof of domicile is required;

- (ii) After receipt of the nondomiciled CLP-commercial learner's permit or nondomiciled commercial driver's license and, for as long as the permit or license is valid, notify the Department of Motor Vehicles of any adverse action taken by any jurisdiction or governmental agency, foreign or domestic, against his or her driving privileges. Such adverse actions include, but are not limited to, license disqualification or disqualification from operating a commercial motor vehicle for the convictions described in 49 C.F.R. 383.51. Notifications must be made within the time periods specified in 49 C.F.R. 383.33; and
- (iii) Provide a mailing address to the Department of Motor Vehicles. If the applicant is applying for a foreign nondomiciled CLP-commercial learner's permit or foreign nondomiciled commercial driver's license, he or she must provide a Nebraska mailing address and his or her employer's mailing address to the Department of Motor Vehicles.
- (c) An applicant for a nondomiciled CLP-commercial learner's permit or nondomiciled commercial driver's license is not required to surrender his or her foreign license.
- (8) Any person applying for a CLP-commercial learner's permit or commercial driver's license may answer the following:
 - (a) Do you wish to register to vote as part of this application process?
- (b) Do you wish to have the word "veteran" displayed on the front of your operator's license to show that you served in the armed forces of the United States? (To be eligible you must register with the Nebraska Department of Veterans' Affairs registry.)

OPTIONAL - YOU ARE NOT REQUIRED TO ANSWER ANY OF THE FOLLOWING QUESTIONS:

- (c) Do you wish to be an organ and tissue donor?
- (d) Do you wish to receive any additional specific information regarding organ and tissue donation and the Donor Registry of Nebraska?
- (e) Do you wish to donate \$1 to promote the Organ and Tissue Donor Awareness and Education Fund?
- (9) Any person applying for a CLP-commercial learner's permit or commercial driver's license must make one of the certifications in section 60-4,144.01 and any certification required under section 60-4,146 and must provide such certifications to the Department of Motor Vehicles in order to be issued a CLP-commercial learner's permit or a commercial driver's license.
- (10) Every person who holds any commercial driver's license must provide to the department medical certification as required by section 60-4,144.01. The department may provide notice and prescribe medical certification compliance requirements for all holders of commercial drivers' licenses. Holders of commercial drivers' licenses who fail to meet the prescribed medical certification compliance requirements may be subject to downgrade.

Source: Laws 1989, LB 285, § 94; Laws 1992, LB 1178, § 4; Laws 1994, LB 76, § 575; Laws 1997, LB 635, § 21; Laws 1999, LB 147, § 3;

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Laws 1999, LB 704, § 29; Laws 2000, LB 1317, § 8; Laws 2001, LB 34, § 5; Laws 2003, LB 228, § 13; Laws 2003, LB 562, § 14; Laws 2004, LB 208, § 7; Laws 2004, LB 559, § 4; Laws 2005, LB 76, § 12; Laws 2008, LB911, § 21; Laws 2011, LB178, § 12; Laws 2011, LB215, § 19; Laws 2012, LB751, § 33; Laws 2014, LB983, § 29; Laws 2015, LB575, § 29. Operative date May 20, 2015.

Cross References

Address Confidentiality Act, see section 42-1201.

Donor Registry of Nebraska, see section 71-4822.

Election Act, see section 32-101.

Nebraska Department of Veterans' Affairs registry, see section 80-414.

60-4,147.02 Hazardous materials endorsement; USA PATRIOT Act requirements.

No endorsement authorizing the driver to operate a commercial motor vehicle transporting hazardous materials shall be issued, renewed, or transferred by the Department of Motor Vehicles unless the endorsement is issued, renewed, or transferred in conformance with the requirements of section 1012 of the federal Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001, USA PATRIOT Act, 49 U.S.C. 5103a, including all amendments and federal regulations adopted pursuant thereto as of January 1, 2015, for the issuance of licenses to operate commercial motor vehicles transporting hazardous materials.

Source: Laws 2005, LB 76, § 17; Laws 2006, LB 853, § 12; Laws 2007, LB239, § 5; Laws 2008, LB756, § 17; Laws 2009, LB331, § 10; Laws 2010, LB805, § 7; Laws 2011, LB212, § 6; Laws 2012, LB751, § 35; Laws 2013, LB35, § 5; Laws 2014, LB776, § 6; Laws 2015, LB313, § 6. Effective date August 30, 2015.

(k) POINT SYSTEM

60-4,182 Point system; offenses enumerated.

In order to prevent and eliminate successive traffic violations, there is hereby provided a point system dealing with traffic violations as disclosed by the files of the director. The following point system shall be adopted:

- (1) Conviction of motor vehicle homicide 12 points;
- (2) Third offense drunken driving in violation of any city or village ordinance or of section 60-6,196, as disclosed by the records of the director, regardless of whether the trial court found the same to be a third offense 12 points;
- (3) Failure to stop and render aid as required under section 60-697 in the event of involvement in a motor vehicle accident resulting in the death or personal injury of another 6 points;
- (4) Failure to stop and report as required under section 60-696 or any city or village ordinance in the event of a motor vehicle accident resulting in property damage 6 points;
- (5) Driving a motor vehicle while under the influence of alcoholic liquor or any drug or when such person has a concentration of eight-hundredths of one gram or more by weight of alcohol per one hundred milliliters of his or her

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blood or per two hundred ten liters of his or her breath in violation of any city or village ordinance or of section 60-6,196 - 6 points;

- (6) Willful reckless driving in violation of any city or village ordinance or of section 60-6,214 or 60-6,217 6 points;
- (7) Careless driving in violation of any city or village ordinance or of section 60-6,212 4 points;
 - (8) Negligent driving in violation of any city or village ordinance 3 points;
- (9) Reckless driving in violation of any city or village ordinance or of section 60-6,213 5 points;
- (10) Speeding in violation of any city or village ordinance or any of sections 60-6,185 to 60-6,190 and 60-6,313:
 - (a) Not more than five miles per hour over the speed limit 1 point;
- (b) More than five miles per hour but not more than ten miles per hour over the speed limit 2 points;
- (c) More than ten miles per hour but not more than thirty-five miles per hour over the speed limit 3 points, except that one point shall be assessed upon conviction of exceeding by not more than ten miles per hour, two points shall be assessed upon conviction of exceeding by more than ten miles per hour but not more than fifteen miles per hour, and three points shall be assessed upon conviction of exceeding by more than fifteen miles per hour but not more than thirty-five miles per hour the speed limits provided for in subdivision (1)(e), (f), (g), or (h) of section 60-6,186; and
 - (d) More than thirty-five miles per hour over the speed limit 4 points;
- (11) Failure to yield to a pedestrian not resulting in bodily injury to a pedestrian 2 points;
- (12) Failure to yield to a pedestrian resulting in bodily injury to a pedestrian 4 points;
- (13) Using a handheld wireless communication device in violation of section 60-6,179.01 or texting while driving in violation of subsection (1) or (3) of section 60-6,179.02 3 points;
- (14) Using a handheld mobile telephone in violation of subsection (2) or (4) of section 60-6,179.02 3 points;
- (15) Unlawful obstruction or interference of the view of an operator in violation of section 60-6,256 1 point;
 - (16) A violation of subsection (1) of section 60-6,175 3 points; and
- (17) All other traffic violations involving the operation of motor vehicles by the operator for which reports to the Department of Motor Vehicles are required under sections 60-497.01 and 60-497.02 1 point.

Subdivision (17) of this section does not include violations involving an occupant protection system or a three-point safety belt system pursuant to section 60-6,270, parking violations, violations for operating a motor vehicle without a valid operator's license in the operator's possession, muffler violations, overwidth, overheight, or overlength violations, motorcycle or moped protective helmet violations, or overloading of trucks.

All such points shall be assessed against the driving record of the operator as of the date of the violation for which conviction was had. Points may be reduced by the department under section 60-4,188.

In all cases, the forfeiture of bail not vacated shall be regarded as equivalent to the conviction of the offense with which the operator was charged.

The point system shall not apply to persons convicted of traffic violations committed while operating a bicycle as defined in section 60-611 or an electric personal assistive mobility device as defined in section 60-618.02.

Source: Laws 1953, c. 219, § 1, p. 768; Laws 1955, c. 156, § 1, p. 457; Laws 1957, c. 168, § 1, p. 587; Laws 1957, c. 366, § 26, p. 1261; Laws 1959, c. 169, § 2, p. 617; Laws 1959, c. 174, § 1, p. 625; Laws 1961, c. 185, § 3, p. 571; Laws 1967, c. 235, § 2, p. 630; R.R.S.1943, § 39-7,128; Laws 1974, LB 590, § 1; Laws 1974, LB 873, § 4; Laws 1975, LB 328, § 1; Laws 1975, LB 381, § 4; Laws 1976, LB 265, § 1; Laws 1983, LB 204, § 1; Laws 1985, LB 496, § 2; Laws 1987, LB 224, § 3; Laws 1987, LB 430, § 3; Laws 1988, LB 428, § 6; Laws 1992, LB 958, § 2; R.S.Supp., 1992, § 39-669.26; Laws 1993, LB 370, § 80; Laws 1993, LB 575, § 17; Laws 1996, LB 901, § 2; Laws 2001, LB 166, § 3; Laws 2001, LB 773, § 14; Laws 2002, LB 1105, § 446; Laws 2006, LB 925, § 3; Laws 2007, LB35, § 1; Laws 2008, LB621, § 1; Laws 2010, LB945, § 1; Laws 2011, LB500, § 1; Laws 2012, LB751, § 40; Laws 2012, LB1039, § 1; Laws 2014, LB983, § 54; Laws 2015, LB95, § 8; Laws 2015, LB231, § 26. Effective date August 30, 2015.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB95, section 8, with LB231, section 26, to reflect all amendments.

Cross References

Assessment of points when person is placed on probation, see section 60-497.01.

ARTICLE 5

MOTOR VEHICLE SAFETY RESPONSIBILITY

(a) DEFINITIONS

Section

60-501. Terms, defined.

(a) DEFINITIONS

60-501 Terms, defined.

For purposes of the Motor Vehicle Safety Responsibility Act, unless the context otherwise requires:

- (1) Department means Department of Motor Vehicles;
- (2) Golf car vehicle means a vehicle that has at least four wheels, has a maximum level ground speed of less than twenty miles per hour, has a maximum payload capacity of one thousand two hundred pounds, has a maximum gross vehicle weight of two thousand five hundred pounds, has a maximum passenger capacity of not more than four persons, and is designed and manufactured for operation on a golf course for sporting and recreational purposes;
- (3) Judgment means any judgment which shall have become final by the expiration of the time within which an appeal might have been perfected without being appealed, or by final affirmation on appeal, rendered by a court of competent jurisdiction of any state or of the United States, (a) upon a cause

of action arising out of the ownership, maintenance, or use of any motor vehicle for damages, including damages for care and loss of services, because of bodily injury to or death of any person or for damages because of injury to or destruction of property, including the loss of use thereof, or (b) upon a cause of action on an agreement of settlement for such damages;

- (4) License means any license issued to any person under the laws of this state pertaining to operation of a motor vehicle within this state;
- (5) Low-speed vehicle means a four-wheeled motor vehicle (a) whose speed attainable in one mile is more than twenty miles per hour and not more than twenty-five miles per hour on a paved, level surface, (b) whose gross vehicle weight rating is less than three thousand pounds, and (c) that complies with 49 C.F.R. part 571, as such part existed on January 1, 2011;
- (6) Minitruck means a foreign-manufactured import vehicle or domestic-manufactured vehicle which (a) is powered by an internal combustion engine with a piston or rotor displacement of one thousand five hundred cubic centimeters or less, (b) is sixty-seven inches or less in width, (c) has a dry weight of four thousand two hundred pounds or less, (d) travels on four or more tires, (e) has a top speed of approximately fifty-five miles per hour, (f) is equipped with a bed or compartment for hauling, (g) has an enclosed passenger cab, (h) is equipped with headlights, taillights, turnsignals, windshield wipers, a rearview mirror, and an occupant protection system, and (i) has a four-speed, five-speed, or automatic transmission;
- (7) Motor vehicle means any self-propelled vehicle which is designed for use upon a highway, including trailers designed for use with such vehicles, minitrucks, and low-speed vehicles. Motor vehicle does not include (a) mopeds as defined in section 60-637, (b) traction engines, (c) road rollers, (d) farm tractors, (e) tractor cranes, (f) power shovels, (g) well drillers, (h) every vehicle which is propelled by electric power obtained from overhead wires but not operated upon rails, (i) electric personal assistive mobility devices as defined in section 60-618.02, (j) off-road designed vehicles, including, but not limited to, golf car vehicles, go-carts, riding lawnmowers, garden tractors, all-terrain vehicles and utility-type vehicles as defined in section 60-6,355, minibikes as defined in section 60-636, and snowmobiles as defined in section 60-663, and (k) bicycles as defined in section 60-611;
 - (8) Nonresident means every person who is not a resident of this state;
- (9) Nonresident's operating privilege means the privilege conferred upon a nonresident by the laws of this state pertaining to the operation by him or her of a motor vehicle or the use of a motor vehicle owned by him or her in this state:
- (10) Operator means every person who is in actual physical control of a motor vehicle;
- (11) Owner means a person who holds the legal title of a motor vehicle, or in the event (a) a motor vehicle is the subject of an agreement for the conditional sale or lease thereof with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee or lessee or (b) a mortgagor of a vehicle is entitled to possession, then such conditional vendee or lessee or mortgagor shall be deemed the owner for the purposes of the act;

- (12) Person means every natural person, firm, partnership, limited liability company, association, or corporation;
- (13) Proof of financial responsibility means evidence of ability to respond in damages for liability, on account of accidents occurring subsequent to the effective date of such proof, arising out of the ownership, maintenance, or use of a motor vehicle, (a) in the amount of twenty-five thousand dollars because of bodily injury to or death of one person in any one accident, (b) subject to such limit for one person, in the amount of fifty thousand dollars because of bodily injury to or death of two or more persons in any one accident, and (c) in the amount of twenty-five thousand dollars because of injury to or destruction of property of others in any one accident;
- (14) Registration means registration certificate or certificates and registration plates issued under the laws of this state pertaining to the registration of motor vehicles:
- (15) State means any state, territory, or possession of the United States, the District of Columbia, or any province of the Dominion of Canada; and
- (16) The forfeiture of bail, not vacated, or of collateral deposited to secure an appearance for trial shall be regarded as equivalent to conviction of the offense charged.

Source: Laws 1949, c. 178, § 1, p. 482; Laws 1957, c. 366, § 42, p. 1275; Laws 1959, c. 298, § 1, p. 1107; Laws 1959, c. 299, § 1, p. 1123; Laws 1971, LB 644, § 4; Laws 1972, LB 1196, § 4; Laws 1973, LB 365, § 1; Laws 1979, LB 23, § 14; Laws 1983, LB 253, § 1; Laws 1987, LB 80, § 11; Laws 1993, LB 121, § 385; Laws 1993, LB 370, § 94; Laws 2002, LB 1105, § 447; Laws 2010, LB650, § 32; Laws 2011, LB289, § 26; Laws 2012, LB898, § 3; Laws 2012, LB1155, § 15; Laws 2015, LB95, § 9. Effective date August 30, 2015.

ARTICLE 6 NEBRASKA RULES OF THE ROAD

(a) GENERAL PROVISIONS

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| | (ff) SPECIAL RULES FOR ALL-TERRAIN VEHICLES |
| 60-6,356. | All-terrain vehicle; utility-type vehicle; operation; restrictions; city or village ordinance; county board resolution. |
| | (ll) SPECIAL RULES FOR GOLF CAR VEHICLES |
| 60-6,381. | Golf car vehicles; city, village, or county; operation authorized; restrictions; liability insurance. |

(a) GENERAL PROVISIONS

60-601 Rules, how cited.

Sections 60-601 to 60-6,382 shall be known and may be cited as the Nebraska Rules of the Road.

Source: Laws 1973, LB 45, § 122; Laws 1989, LB 285, § 9; Laws 1992, LB 291, § 14; Laws 1992, LB 872, § 5; R.S.Supp.,1992, § 39-6,122; Laws 1993, LB 370, § 97; Laws 1993, LB 564, § 14; Laws 1996, LB 901, § 3; Laws 1996, LB 1104, § 2; Laws 1997, LB 91, § 1; Laws 1998, LB 309, § 12; Laws 1999, LB 585, § 3; Laws 2001, LB 38, § 42; Laws 2002, LB 1105, § 448; Laws 2002, LB 1303, § 10; Laws 2004, LB 208, § 8; Laws 2006, LB 853, § 14; Laws 2006, LB 925, § 4; Laws 2008, LB736, § 6; Laws 2008, LB756, § 18; Laws 2009, LB92, § 1; Laws 2010, LB650, § 35; Laws 2010, LB945, § 2; Laws 2011, LB164, § 1; Laws 2011, LB289, § 29; Laws 2011, LB667, § 32; Laws 2011, LB675, § 4; Laws 2012, LB751, § 43; Laws 2012, LB1155, § 18; Laws 2014, LB1039, § 1; Laws 2015, LB231, § 27; Laws 2015, LB641, § 1. Effective date August 30, 2015.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB231, section 27, with LB641, section 1, to reflect all amendments.

60-605 Definitions, where found.

For purposes of the Nebraska Rules of the Road, the definitions found in sections 60-606 to 60-676 shall be used.

Source: Laws 1993, LB 370, § 101; Laws 1996, LB 901, § 4; Laws 1997, LB 91, § 2; Laws 2001, LB 38, § 43; Laws 2006, LB 853, § 15; Laws 2006, LB 925, § 5; Laws 2008, LB756, § 19; Laws 2010,

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LB650, § 36; Laws 2011, LB289, § 30; Laws 2012, LB1155, § 19; Laws 2015, LB231, § 28. Effective date August 30, 2015.

60-610.01 Autocycle, defined.

Autocycle means any motor vehicle (1) having a seat that does not require the operator to straddle or sit astride it, (2) designed to travel on three wheels in contact with the ground, (3) in which the operator and passenger ride either side by side or in tandem in a seating area that is completely enclosed with a removable or fixed top and is equipped with manufacturer-installed air bags, a manufacturer-installed roll cage, and for each occupant a manufacturer-installed three-point safety belt system, (4) having antilock brakes, and (5) designed to be controlled with a steering wheel and pedals.

Source: Laws 2015, LB231, § 29. Effective date August 30, 2015.

60-611 Bicycle, defined.

Bicycle shall mean (1) every device propelled solely by human power, upon which any person may ride, and having two tandem wheels either of which is more than fourteen inches in diameter or (2) a device with two or three wheels, fully operative pedals for propulsion by human power, and an electric motor with a capacity not exceeding seven hundred fifty watts which produces no more than one brake horsepower and is capable of propelling the bicycle at a maximum design speed of no more than twenty miles per hour on level ground.

Source: Laws 1993, LB 370, § 107; Laws 2015, LB95, § 10. Effective date August 30, 2015.

60-637 Moped, defined.

Moped shall mean a device with fully operative pedals for propulsion by human power, an automatic transmission, and a motor with a cylinder capacity not exceeding fifty cubic centimeters which produces no more than two brake horsepower and is capable of propelling the device at a maximum design speed of no more than thirty miles per hour on level ground.

Source: Laws 1993, LB 370, § 133; Laws 2015, LB95, § 11. Effective date August 30, 2015.

60-638 Motor vehicle, defined.

Motor vehicle shall mean every self-propelled land vehicle, not operated upon rails, except bicycles, mopeds, self-propelled chairs used by persons who are disabled, and electric personal assistive mobility devices.

Source: Laws 1993, LB 370, § 134; Laws 2002, LB 1105, § 451; Laws 2015, LB95, § 12.
Effective date August 30, 2015.

60-639 Motorcycle, defined.

Motorcycle shall mean every motor vehicle having a seat or saddle for the use of the rider and designed to travel on not more than three wheels in contact

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with the ground, excluding autocycles, tractors, and electric personal assistive mobility devices.

Source: Laws 1993, LB 370, § 135; Laws 2002, LB 1105, § 452; Laws 2015, LB231, § 30.

Effective date August 30, 2015.

60-640 Motor-driven cycle, defined.

Motor-driven cycle shall mean every motorcycle, including every motor scooter, with a motor which produces not to exceed five brake horsepower as measured at the drive shaft, mopeds, and every bicycle with motor attached except for a bicycle as described in subdivision (2) of section 60-611. Motor-driven cycle shall not include an electric personal assistive mobility device.

Source: Laws 1993, LB 370, § 136; Laws 2002, LB 1105, § 453; Laws 2015, LB95, § 13.

Effective date August 30, 2015.

(i) PEDESTRIANS

60-6,152.01 Person operating wheelchair; rights and duties applicable to pedestrian.

Any disabled person operating a manual or motorized wheelchair on a sidewalk or across a roadway or shoulder in a crosswalk shall have all the rights and duties applicable to a pedestrian under the same circumstances.

Source: Laws 2015, LB641, § 2.

Effective date August 30, 2015.

(o) ALCOHOL AND DRUG VIOLATIONS

60-6,197.03 Driving under influence of alcoholic liquor or drugs; implied consent to submit to chemical test; penalties.

Any person convicted of a violation of section 60-6,196 or 60-6,197 shall be punished as follows:

(1) Except as provided in subdivision (2) of this section, if such person has not had a prior conviction, such person shall be guilty of a Class W misdemeanor, and the court shall, as part of the judgment of conviction, order that the operator's license of such person be revoked for a period of six months from the date ordered by the court. The revocation order shall require that the person apply for an ignition interlock permit pursuant to section 60-6,211.05 for the revocation period and have an ignition interlock device installed on any motor vehicle he or she operates during the revocation period. Such revocation shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order that the operator's license of such person be revoked for a period of sixty days from the date ordered by the court. The court shall order that during the period of revocation the person apply for an ignition interlock permit pursuant to section 60-6,211.05. Such order of probation or sentence

suspension shall also include, as one of its conditions, the payment of a fivehundred-dollar fine:

(2) If such person has not had a prior conviction and, as part of the current violation, had a concentration of fifteen-hundredths of one gram or more by weight of alcohol per one hundred milliliters of his or her blood or fifteen-hundredths of one gram or more by weight of alcohol per two hundred ten liters of his or her breath, such person shall be guilty of a Class W misdemeanor, and the court shall, as part of the judgment of conviction, revoke the operator's license of such person for a period of one year from the date ordered by the court. The revocation order shall require that the person apply for an ignition interlock permit pursuant to subdivision (1)(b) of section 60-6,197.01 for the revocation period and have an ignition interlock device installed on any motor vehicle he or she operates during the revocation period. Such revocation shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order that the operator's license of such person be revoked for a period of one year from the date ordered by the court. The revocation order shall require that the person apply for an ignition interlock permit pursuant to subdivision (1)(b) of section 60-6,197.01 for the revocation period and have an ignition interlock device installed on any motor vehicle he or she operates during the revocation period. Such revocation shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked. Such order of probation or sentence suspension shall also include, as conditions, the payment of a five-hundred-dollar fine and either confinement in the city or county jail for two days or the imposition of not less than one hundred twenty hours of community service:

(3) Except as provided in subdivision (5) of this section, if such person has had one prior conviction, such person shall be guilty of a Class W misdemeanor, and the court shall, as part of the judgment of conviction, order that the operator's license of such person be revoked for a period of eighteen months from the date ordered by the court. The revocation order shall require that the person not drive for a period of forty-five days and that the person apply for an ignition interlock permit and have an ignition interlock device installed on any motor vehicle he or she owns or operates for at least one year. The court shall also issue an order pursuant to subdivision (1)(b) of section 60-6,197.01. If the person has an ignition interlock device installed as required under this subdivision, the person shall not be eligible for reinstatement of his or her operator's license until he or she has had the ignition interlock device installed for the period ordered by the court. The revocation shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order that the operator's license of such person be revoked for a period of eighteen months from the date ordered by the court. The revocation order shall require that the person not drive for a period of forty-five days and that the person apply for an ignition interlock permit and installation of an ignition interlock device for not less than a one-year period pursuant to section 60-6,211.05. The court shall also issue an order pursuant to subdivision (1)(b) of

section 60-6,197.01. If the person has an ignition interlock device installed as required under this subdivision, the person shall not be eligible for reinstatement of his or her operator's license until he or she has had the ignition interlock device installed for the period ordered by the court. The order of probation or sentence suspension shall also include, as conditions, the payment of a five-hundred-dollar fine and either confinement in the city or county jail for ten days or the imposition of not less than two hundred forty hours of community service;

(4) Except as provided in subdivision (6) of this section, if such person has had two prior convictions, such person shall be guilty of a Class W misdemeanor, and the court shall, as part of the judgment of conviction, order that the operator's license of such person be revoked for a period of fifteen years from the date ordered by the court and shall issue an order pursuant to section 60-6,197.01. Such orders shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order that the operator's license of such person be revoked for a period of at least two years but not more than fifteen years from the date ordered by the court. The revocation order shall require that the person not drive for a period of forty-five days, after which the court may order that during the period of revocation the person apply for an ignition interlock permit and installation of an ignition interlock device issued pursuant to section 60-6,211.05 and shall issue an order pursuant to subdivision (1)(b) of section 60-6,197.01. Such order of probation or sentence suspension shall also include, as conditions, the payment of a one-thousand-dollar fine and confinement in the city or county jail for thirty days;

(5) If such person has had one prior conviction and, as part of the current violation, had a concentration of fifteen-hundredths of one gram or more by weight of alcohol per one hundred milliliters of his or her blood or fifteen-hundredths of one gram or more by weight of alcohol per two hundred ten liters of his or her breath or refused to submit to a test as required under section 60-6,197, such person shall be guilty of a Class I misdemeanor, and the court shall, as part of the judgment of conviction, order payment of a one-thousand-dollar fine and revoke the operator's license of such person for a period of at least eighteen months but not more than fifteen years from the date ordered by the court and shall issue an order pursuant to section 60-6,197.01. Such revocation and order shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked. The court shall also sentence such person to serve at least ninety days' imprisonment in the city or county jail or an adult correctional facility.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order that the operator's license of such person be revoked for a period of at least eighteen months but not more than fifteen years from the date ordered by the court. The revocation order shall require that the person not drive for a period of forty-five days and that during the period of revocation the person apply for an ignition interlock permit and installation of an ignition interlock device for not less than a one-year period issued pursuant to section 60-6,211.05. The court shall also issue an order pursuant to subdivision (1)(b) of

section 60-6,197.01. If the person has an ignition interlock device installed as required under this subdivision, the person shall not be eligible for reinstatement of his or her operator's license until he or she has had the ignition interlock device installed for the period ordered by the court. The order of probation or sentence suspension shall also include, as conditions, the payment of a one-thousand-dollar fine and confinement in the city or county jail for thirty days;

(6) If such person has had two prior convictions and, as part of the current violation, had a concentration of fifteen-hundredths of one gram or more by weight of alcohol per one hundred milliliters of his or her blood or fifteen-hundredths of one gram or more by weight of alcohol per two hundred ten liters of his or her breath or refused to submit to a test as required under section 60-6,197, such person shall be guilty of a Class IIIA felony, and the court shall, as part of the judgment of conviction, revoke the operator's license of such person for a period of fifteen years from the date ordered by the court and shall issue an order pursuant to section 60-6,197.01. Such revocation and order shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked. The court shall also sentence such person to serve at least one hundred eighty days' imprisonment in the city or county jail or an adult correctional facility.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order that the operator's license of such person be revoked for a period of at least five years but not more than fifteen years from the date ordered by the court. The revocation order shall require that the person not drive for a period of forty-five days, after which the court may order that during the period of revocation the person apply for an ignition interlock permit and installation of an ignition interlock device issued pursuant to section 60-6,211.05 and shall issue an order pursuant to subdivision (1)(b) of section 60-6,197.01. Such order of probation or sentence suspension shall also include, as conditions, the payment of a one-thousand-dollar fine, confinement in the city or county jail for sixty days, and, upon release from such confinement, the use of a continuous alcohol monitoring device and abstention from alcohol use at all times for no less than sixty days;

(7) Except as provided in subdivision (8) of this section, if such person has had three prior convictions, such person shall be guilty of a Class IIIA felony, and the court shall, as part of the judgment of conviction, order that the operator's license of such person be revoked for a period of fifteen years from the date ordered by the court and shall issue an order pursuant to section 60-6,197.01. Such orders shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked. The court shall also sentence such person to serve at least one hundred eighty days' imprisonment in the city or county jail or an adult correctional facility.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order that the operator's license of such person be revoked for a period of fifteen years from the date ordered by the court. The revocation order shall require that the person not drive for a period of forty-five days, after which the court may order that during the period of revocation the person apply for an ignition interlock permit and installation of an ignition interlock

device issued pursuant to section 60-6,211.05 and shall issue an order pursuant to subdivision (1)(b) of section 60-6,197.01. Such order of probation or sentence suspension shall also include, as conditions, the payment of a two-thousand-dollar fine, confinement in the city or county jail for ninety days, and, upon release from such confinement, the use of a continuous alcohol monitoring device and abstention from alcohol use at all times for no less than ninety days;

(8) If such person has had three prior convictions and, as part of the current violation, had a concentration of fifteen-hundredths of one gram or more by weight of alcohol per one hundred milliliters of his or her blood or fifteen-hundredths of one gram or more by weight of alcohol per two hundred ten liters of his or her breath or refused to submit to a test as required under section 60-6,197, such person shall be guilty of a Class IIA felony, and the court shall, as part of the judgment of conviction, revoke the operator's license of such person for a period of fifteen years from the date ordered by the court and shall issue an order pursuant to section 60-6,197.01. Such revocation and order shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order that the operator's license of such person be revoked for a period of fifteen years from the date ordered by the court. The revocation order shall require that the person not drive for a period of forty-five days, after which the court may order that during the period of revocation the person apply for an ignition interlock permit and installation of an ignition interlock device issued pursuant to section 60-6,211.05 and shall issue an order pursuant to subdivision (1)(b) of section 60-6,197.01. Such order of probation or sentence suspension shall also include, as conditions, the payment of a two-thousand-dollar fine, confinement in the city or county jail for one hundred twenty days, and, upon release from such confinement, the use of a continuous alcohol monitoring device and abstention from alcohol use at all times for no less than one hundred twenty days;

(9) Except as provided in subdivision (10) of this section, if such person has had four or more prior convictions, such person shall be guilty of a Class IIA felony with a minimum sentence of two years' imprisonment, and the court shall, as part of the judgment of conviction, order that the operator's license of such person be revoked for a period of fifteen years from the date ordered by the court and shall issue an order pursuant to section 60-6,197.01. Such orders shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order that the operator's license of such person be revoked for a period of fifteen years from the date ordered by the court. The revocation order shall require that the person not drive for a period of forty-five days, after which the court may order that during the period of revocation the person apply for an ignition interlock permit and installation of an ignition interlock device issued pursuant to section 60-6,211.05 and shall issue an order pursuant to subdivision (1)(b) of section 60-6,197.01. Such order of probation or sentence suspension shall also include, as conditions, the payment of a two-thousand-dollar fine, confinement in the city or county jail for one hundred eighty days, and, upon release from such confinement, the use of a continuous alcohol

monitoring device and abstention from alcohol use at all times for no less than one hundred eighty days; and

(10) If such person has had four or more prior convictions and, as part of the current violation, had a concentration of fifteen-hundredths of one gram or more by weight of alcohol per one hundred milliliters of his or her blood or fifteen-hundredths of one gram or more by weight of alcohol per two hundred ten liters of his or her breath or refused to submit to a test as required under section 60-6,197, such person shall be guilty of a Class II felony with a minimum sentence of two years' imprisonment and the court shall, as part of the judgment of conviction, revoke the operator's license of such person for a period of fifteen years from the date ordered by the court and shall issue an order pursuant to section 60-6,197.01. Such revocation and order shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order that the operator's license of such person be revoked for a period of fifteen years from the date ordered by the court. The revocation order shall require that the person not drive for a period of forty-five days, after which the court may order that during the period of revocation the person apply for an ignition interlock permit and installation of an ignition interlock device issued pursuant to section 60-6,211.05 and shall issue an order pursuant to subdivision (1)(b) of section 60-6,197.01. Such order of probation or sentence suspension shall also include, as conditions, the payment of a two-thousand-dollar fine, confinement in the city or county jail for one hundred eighty days, and, upon release from such confinement, the use of a continuous alcohol monitoring device and abstention from alcohol use at all times for no less than one hundred eighty days.

Source: Laws 2004, LB 208, § 13; Laws 2005, LB 594, § 3; Laws 2006, LB 925, § 11; Laws 2007, LB578, § 4; Laws 2008, LB736, § 8; Laws 2009, LB497, § 7; Laws 2010, LB924, § 4; Laws 2011, LB667, § 35; Laws 2011, LB675, § 9; Laws 2013, LB158, § 4; Laws 2015, LB605, § 77. Effective date August 30, 2015.

60-6,197.06 Operating motor vehicle during revocation period; penalties.

- (1) Unless otherwise provided by law pursuant to an ignition interlock permit, any person operating a motor vehicle on the highways or streets of this state while his or her operator's license has been revoked pursuant to section 28-306, section 60-698, subdivision (4), (5), (6), (7), (8), (9), or (10) of section 60-6,197.03, or section 60-6,198, or pursuant to subdivision (2)(c) or (2)(d) of section 60-6,196 or subdivision (4)(c) or (4)(d) of section 60-6,197 as such subdivisions existed prior to July 16, 2004, shall be guilty of a Class IV felony, and the court shall, as part of the judgment of conviction, revoke the operator's license of such person for a period of fifteen years from the date ordered by the court and shall issue an order pursuant to section 60-6,197.01. Such revocation and order shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked.
- (2) If such person has had a conviction under this section or under subsection (6) of section 60-6,196 or subsection (7) of section 60-6,197, as such subsections

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existed prior to July 16, 2004, prior to the date of the current conviction under this section, such person shall be guilty of a Class IIA felony, and the court shall, as part of the judgment of conviction, revoke the operator's license of such person for a period of fifteen years from the date ordered by the court and shall issue an order pursuant to section 60-6,197.01. Such revocation and order shall be administered upon sentencing, upon final judgment of any appeal or review, or upon the date that any probation is revoked.

Source: Laws 2004, LB 208, § 16; Laws 2006, LB 925, § 12; Laws 2009, LB497, § 9; Laws 2015, LB605, § 78. Effective date August 30, 2015.

(q) LIGHTING AND WARNING EQUIPMENT

60-6,219 Motor vehicle; autocycle or motorcycle; lights; requirements; prohibited acts.

- (1) Every motor vehicle upon a highway within this state during the period from sunset to sunrise and at any other time when there is not sufficient light to render clearly discernible persons or vehicles upon the highway at a distance of five hundred feet ahead shall be equipped with lighted headlights and taillights as respectively required in this section for different classes of vehicles.
- (2) Every motor vehicle, other than an autocycle, a motorcycle, a road roller, or road machinery, shall be equipped with two or more headlights, at the front of and on opposite sides of the motor vehicle. The headlights shall comply with the requirements and limitations set forth in sections 60-6,221 and 60-6,223.
- (3) Every motor vehicle and trailer, other than an autocycle, a motorcycle, a road roller, or road machinery, shall be equipped with one or more taillights, at the rear of the motor vehicle or trailer, exhibiting a red light visible from a distance of at least five hundred feet to the rear of such vehicle.
- (4) Every autocycle or motorcycle shall be equipped with at least one and not more than two headlights and with a taillight exhibiting a red light visible from a distance of at least five hundred feet to the rear of such autocycle or motorcycle. The headlights shall comply with the requirements and limitations set forth in sections 60-6,221 and 60-6,223.
- (5) The requirement in this section as to the distance from which lights must render obstructions visible or within which lights must be visible shall apply during the time stated in this section upon a straight, level, unlighted highway under normal atmospheric conditions.
- (6) It shall be unlawful for any owner or operator of any motor vehicle to operate such vehicle upon a highway unless:
- (a) The condition of the lights and electric circuit is such as to give substantially normal light output;
- (b) Each taillight shows red directly to the rear, the lens covering each taillight is unbroken, each taillight is securely fastened, and the electric circuit is free from grounds or shorts;
- (c) There is no more than one spotlight except for law enforcement personnel, government employees, and public utility employees;
- (d) There are no more than two auxiliary driving lights and every such auxiliary light meets the requirements for auxiliary driving lights provided in section 60-6,225;

- (e) If equipped with any lighting device, other than headlights, spotlights, or auxiliary driving lights, which projects a beam of light of an intensity greater than twenty-five candlepower, such lighting device meets the requirements of subsection (4) of section 60-6,225; and
- (f) If equipped with side cowl or fender lights, there are no more than two such lights and each such side cowl or fender light emits an amber or white light.

Source: Laws 1931, c. 110, § 43, p. 319; Laws 1935, c. 134, § 8, p. 488; Laws 1939, c. 78, § 4, p. 319; C.S.Supp.,1941, § 39-1174; R.S. 1943, § 39-778; Laws 1955, c. 152, § 1, p. 450; Laws 1957, c. 366, § 6, p. 1249; R.R.S.1943, § 39-778; Laws 1975, LB 11, § 2; Laws 1981, LB 544, § 2; Laws 1987, LB 224, § 6; Laws 1989, LB 283, § 2; R.S.Supp.,1992, § 39-6,138; Laws 1993, LB 370, § 315; Laws 1993, LB 575, § 32; Laws 1995, LB 59, § 2; Laws 2015, LB231, § 31.

Effective date August 30, 2015.

Cross References

Motor-driven cycles, light requirements, see section 60-6,187.

60-6,226 Brake and turnsignal light requirements; exceptions; signaling requirements.

- (1) Any motor vehicle having four or more wheels which is manufactured or assembled, whether from a kit or otherwise, after January 1, 1954, designed or used for the purpose of carrying passengers or freight, any autocycle, or any trailer, in use on a highway, shall be equipped with brake and turnsignal lights in good working order.
- (2) Motorcycles, motor-driven cycles, motor scooters, bicycles, electric personal assistive mobility devices, vehicles used solely for agricultural purposes, vehicles not designed and intended primarily for use on a highway, and, during daylight hours, fertilizer trailers as defined in section 60-326 and implements of husbandry designed primarily or exclusively for use in agricultural operations shall not be required to have or maintain in working order signal lights required by this section, but they may be so equipped. The operator thereof shall comply with the requirements for utilizing hand and arm signals or for utilizing such signal lights if the vehicle is so equipped.

Source: Laws 1993, LB 370, § 322; Laws 1995, LB 59, § 4; Laws 2002, LB 1105, § 458; Laws 2003, LB 238, § 6; Laws 2005, LB 274, § 243; Laws 2015, LB231, § 32. Effective date August 30, 2015.

Cross References

Hand and arm signals, see sections 60-6,162 and 60-6,163.

60-6,230 Lights; rotating or flashing; colored lights; when permitted.

- (1) Except as provided in sections 60-6,231 to 60-6,233 and subsections (4) and (5) of this section, no person shall operate any motor vehicle or any equipment of any description on any highway in this state with any rotating or flashing light.
- (2) Except for stop lights and directional signals, which may be red, yellow, or amber, no person shall display any color of light other than red on the rear

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of any motor vehicle or any equipment of any kind on any highway within this state.

- (3) Amber rotating or flashing lights shall be displayed on vehicles of the Military Department for purpose of convoy control when on any state emergency mission.
- (4) A single flashing white light may be displayed on the roof of school transportation vehicles during extremely adverse weather conditions.
- (5) Blue and amber rotating or flashing lights may be displayed on (a) vehicles used for the movement of snow when operated by the Department of Roads or any local authority or (b) vehicles owned and operated by any public utility for the construction, maintenance, and repair of utility infrastructure on or near any highway.

Source: Laws 1969, c. 327, § 2, p. 1170; C.S.Supp.,1972, § 39-788.01; Laws 1979, LB 127, § 1; R.S.1943, (1988), § 39-6,148; Laws 1993, LB 370, § 326; Laws 1995, LB 59, § 6; Laws 2008, LB196, § 3; Laws 2015, LB181, § 1. Effective date August 30, 2015.

(u) OCCUPANT PROTECTION SYSTEMS AND THREE-POINT SAFETY BELT SYSTEMS

60-6,265 Occupant protection system and three-point safety belt system, defined.

For purposes of sections 60-6,266 to 60-6,273:

- (1) Occupant protection system means a system utilizing a lap belt, a shoulder belt, or any combination of belts installed in a motor vehicle which (a) restrains drivers and passengers and (b) conforms to Federal Motor Vehicle Safety Standards, 49 C.F.R. 571.207, 571.208, 571.209, and 571.210, as such standards existed on January 1, 2009, or to the federal motor vehicle safety standards for passenger restraint systems applicable for the motor vehicle's model year; and
- (2) Three-point safety belt system means a system utilizing a combination of a lap belt and a shoulder belt installed in a motor vehicle which restrains drivers and passengers.

Source: Laws 1993, LB 370, § 361; Laws 2004, LB 227, § 1; Laws 2006, LB 853, § 19; Laws 2007, LB239, § 6; Laws 2008, LB756, § 21; Laws 2009, LB331, § 11; Laws 2015, LB231, § 33. Effective date August 30, 2015.

60-6,266 Occupant protection system; 1973 year model and later motor vehicles; requirements; three-point safety belt system; violation; penalty.

(1) Every motor vehicle designated by the manufacturer as 1973 year model or later operated on any highway, road, or street in this state, except farm tractors and implements of husbandry designed primarily or exclusively for use in agricultural operations, autocycles, motorcycles, motor-driven cycles, mopeds, and buses, shall be equipped with an occupant protection system of a type which:

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- (a) Meets the requirements of 49 C.F.R. 571.208, 571.209, and 571.210 as such regulations currently exist or as the regulations existed when the occupant protection system was originally installed by the manufacturer; or
- (b) If the occupant protection system has been replaced, meets the requirements of 49 C.F.R. 571.208, 571.209, and 571.210 that applied to the originally installed occupant protection system or of a more recently issued version of such regulations. The purchaser of any such vehicle may designate the make or brand of or furnish such occupant protection system to be installed.
 - (2) Every autocycle shall be equipped with a three-point safety belt system.
- (3) Any person selling a motor vehicle in this state not in compliance with this section shall be guilty of a Class V misdemeanor.

Source: Laws 1963, c. 214, § 1, p. 687; R.R.S.1943, § 39-7,123.05; Laws 1977, LB 41, § 31; Laws 1985, LB 496, § 3; Laws 1992, LB 958, § 8; R.S.Supp.,1992, § 39-6,171; Laws 1993, LB 370, § 362; Laws 2015, LB231, § 34. Effective date August 30, 2015.

60-6,267 Use of restraint system, occupant protection system, or three-point safety belt system; when; information and education program.

- (1) Any person in Nebraska who drives any motor vehicle which has or is required to have an occupant protection system or a three-point safety belt system shall ensure that all children up to six years of age being transported by such vehicle use a child passenger restraint system of a type which meets Federal Motor Vehicle Safety Standard 213 as developed by the National Highway Traffic Safety Administration, as such standard existed on January 1, 2009, and which is correctly installed in such vehicle.
- (2) Any person in Nebraska who drives any motor vehicle which has or is required to have an occupant protection system or a three-point safety belt system shall ensure that all children six years of age and less than eighteen years of age being transported by such vehicle use an occupant protection system.
- (3) Subsections (1) and (2) of this section apply to autocycles and to every motor vehicle which is equipped with an occupant protection system or is required to be equipped with restraint systems pursuant to Federal Motor Vehicle Safety Standard 208, as such standard existed on January 1, 2009, except taxicabs, mopeds, motorcycles, and any motor vehicle designated by the manufacturer as a 1963 year model or earlier which is not equipped with an occupant protection system.
- (4) Whenever any licensed physician determines, through accepted medical procedures, that use of a child passenger restraint system by a particular child would be harmful by reason of the child's weight, physical condition, or other medical reason, the provisions of subsection (1) or (2) of this section shall be waived. The driver of any vehicle transporting such a child shall carry on his or her person or in the vehicle a signed written statement of the physician identifying the child and stating the grounds for such waiver.
- (5) The drivers of authorized emergency vehicles shall not be subject to the requirements of subsection (1) or (2) of this section when operating such authorized emergency vehicles pursuant to their employment.

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- (6) A driver of a motor vehicle shall not be subject to the requirements of subsection (1) or (2) of this section if the motor vehicle is being operated in a parade or exhibition and the parade or exhibition is being conducted in accordance with applicable state law and local ordinances and resolutions.
- (7) The Department of Roads shall develop and implement an ongoing statewide public information and education program regarding the use of child passenger restraint systems and occupant protection systems and the availability of distribution and discount programs for child passenger restraint systems.
- (8) All persons being transported by a motor vehicle operated by a holder of a provisional operator's permit or a school permit shall use such motor vehicle's occupant protection system or a three-point safety belt system.

Source: Laws 1983, LB 306, § 2; Laws 1985, LB 259, § 1; Laws 1990, LB 958, § 1; Laws 1992, LB 958, § 3; R.S.Supp.,1992, § 39-6,103.01; Laws 1993, LB 370, § 363; Laws 2000, LB 410, § 1; Laws 2002, LB 1073, § 1; Laws 2004, LB 227, § 2; Laws 2006, LB 853, § 20; Laws 2007, LB239, § 7; Laws 2008, LB756, § 22; Laws 2009, LB219, § 1; Laws 2009, LB331, § 12; Laws 2011, LB67, § 1; Laws 2015, LB231, § 35. Effective date August 30, 2015.

60-6,270 Occupant protection system; three-point safety belt system; use required; when; exceptions.

- (1) Except as provided in subsection (2) or (3) of this section, no driver shall operate a motor vehicle upon a highway or street in this state unless the driver and each front-seat occupant in the vehicle are wearing occupant protection systems and all occupant protection systems worn are properly adjusted and fastened.
- (2) Except as otherwise provided in subsection (3) of this section, no driver shall operate an autocycle upon a highway or street of this state unless the driver is wearing a three-point safety belt system and it is properly adjusted and fastened.
- (3) The following persons shall not be required to wear an occupant protection system or a three-point safety belt system:
- (a) A person who possesses written verification from a physician that the person is unable to wear an occupant protection system or a three-point safety belt system for medical reasons;
- (b) A rural letter carrier of the United States Postal Service while performing his or her duties as a rural letter carrier between the first and last delivery points; and
 - (c) A member of an emergency medical service while involved in patient care.
- (4) For purposes of this section, motor vehicle means a vehicle required by section 60-6,266 to be equipped with an occupant protection system or a threepoint safety belt system.

Source: Laws 1985, LB 496, § 6; Laws 1992, LB 958, § 6; R.S.Supp.,1992, § 39-6,103.07; Laws 1993, LB 370, § 366; Laws 1993, LB 575, § 23; Laws 1997, LB 138, § 41; Laws 2015, LB231, § 36.

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60-6,272 Occupant protection system; three-point safety belt system; violation; penalty.

Any person who violates section 60-6,270 shall be guilty of a traffic infraction and shall be fined twenty-five dollars, but no court costs shall be assessed against him or her nor shall any points be assessed against the driving record of such person. Regardless of the number of persons in such vehicle not wearing an occupant protection system or a three-point safety belt system pursuant to such section, only one violation shall be assessed against the driver of such motor vehicle for each time the motor vehicle is stopped and a violation of such section is found.

Source: Laws 1985, LB 496, § 5; Laws 1992, LB 958, § 5; R.S.Supp.,1992, § 39-6,103.06; Laws 1993, LB 370, § 368; Laws 1993, LB 575, § 22; Laws 2015, LB231, § 37. Effective date August 30, 2015.

60-6,273 Occupant protection system; three-point safety belt system; violation; evidence; when admissible.

Evidence that a person was not wearing an occupant protection system or a three-point safety belt system at the time he or she was injured shall not be admissible in regard to the issue of liability or proximate cause but may be admissible as evidence concerning mitigation of damages, except that it shall not reduce recovery for damages by more than five percent.

Source: Laws 1985, LB 496, § 7; Laws 1992, LB 958, § 7; R.S.Supp., 1992, § 39-6, 103.08; Laws 1993, LB 370, § 369; Laws 2015, LB231, § 38. Effective date August 30, 2015.

(ff) SPECIAL RULES FOR ALL-TERRAIN VEHICLES

60-6,356 All-terrain vehicle; utility-type vehicle; operation; restrictions; city or village ordinance: county board resolution.

- (1) An all-terrain vehicle or a utility-type vehicle shall not be operated on any controlled-access highway with more than two marked traffic lanes. The crossing of any controlled-access highway with more than two marked traffic lanes shall not be permitted except as provided in subsection (9) of this section. Subsections (2), (3), and (5) through (8) of this section authorize and apply to operation of an all-terrain vehicle or a utility-type vehicle only on a highway other than a controlled-access highway with more than two marked traffic lanes.
- (2) An all-terrain vehicle or a utility-type vehicle may be operated in accordance with the operating requirements of subsection (3) of this section:
- (a) Outside the corporate limits of a city, village, or unincorporated village if incidental to the vehicle's use for agricultural purposes;
- (b) Within the corporate limits of a city or village if authorized by the city or village by ordinance adopted in accordance with this section; or
- (c) Within an unincorporated village if authorized by the county board of the county in which the unincorporated village is located by resolution in accordance with this section.

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- (3) An all-terrain vehicle or a utility-type vehicle may be operated as authorized in subsection (2) of this section when such operation occurs only between the hours of sunrise and sunset. Any person operating an all-terrain vehicle or a utility-type vehicle as authorized in subsection (2) of this section shall have a valid Class O operator's license or a farm permit as provided in section 60-4,126, shall have liability insurance coverage for the all-terrain vehicle or a utility-type vehicle while operating the all-terrain vehicle or a utility-type vehicle on a highway, and shall not operate such vehicle at a speed in excess of thirty miles per hour. The person operating the all-terrain vehicle or a utilitytype vehicle shall provide proof of such insurance coverage to any peace officer requesting such proof within five days of such a request. When operating an allterrain vehicle or a utility-type vehicle as authorized in subsection (2) of this section, the headlight and taillight of the vehicle shall be on and the vehicle shall be equipped with a bicycle safety flag which extends not less than five feet above ground attached to the rear of such vehicle. The bicycle safety flag shall be triangular in shape with an area of not less than thirty square inches and shall be day-glow in color.
- (4) All-terrain vehicles and utility-type vehicles may be operated without complying with subsection (3) of this section on highways in parades which have been authorized by the State of Nebraska or any department, board, commission, or political subdivision of the state.
- (5) The crossing of a highway other than a controlled-access highway with more than two marked traffic lanes shall be permitted by an all-terrain vehicle or a utility-type vehicle without complying with subsection (3) of this section only if:
- (a) The crossing is made at an angle of approximately ninety degrees to the direction of the highway and at a place where no obstruction prevents a quick and safe crossing;
- (b) The vehicle is brought to a complete stop before crossing the shoulder or roadway of the highway;
- (c) The operator yields the right-of-way to all oncoming traffic that constitutes an immediate potential hazard;
- (d) In crossing a divided highway, the crossing is made only at an intersection of such highway with another highway; and
- (e) Both the headlight and taillight of the vehicle are on when the crossing is made.
- (6) All-terrain vehicles and utility-type vehicles may be operated outside the corporate limits of any municipality by electric utility personnel within the course of their employment in accordance with the operation requirements of subsection (3) of this section, except that the operation of the vehicle pursuant to this subsection need not be limited to the hours between sunrise and sunset.
- (7) A city or village may adopt an ordinance authorizing the operation of all-terrain vehicles and utility-type vehicles within the corporate limits of the city or village if the operation is in accordance with subsection (3) of this section. The city or village may place other restrictions on the operation of all-terrain vehicles and utility-type vehicles within its corporate limits.
- (8) A county board may adopt a resolution authorizing the operation of allterrain vehicles and utility-type vehicles within any unincorporated village within the county if the operation is in accordance with subsection (3) of this

section. The county may place other restrictions on the operation of all-terrain vehicles and utility-type vehicles within the unincorporated village.

- (9) The crossing of a controlled-access highway with more than two marked traffic lanes shall be permitted by a utility-type vehicle if the operation is in accordance with the operation requirements of subsection (3) of this section and if the following requirements are met:
 - (a) The crossing is made at an intersection that:
 - (i) Is controlled by a traffic control signal; or
- (ii) For any intersection located outside the corporate limits of a city or village, is controlled by stop signs;
- (b) The crossing at such intersection is made in compliance with the traffic control signal or stop signs; and
 - (c) The crossing at such intersection is specifically authorized as follows:
- (i) If such intersection is located within the corporate limits of a city or village, by ordinance of such city or village;
- (ii) If such intersection is located within an unincorporated village, by resolution of the county board of the county in which such unincorporated village is located; or
- (iii) If such intersection is located outside the corporate limits of a city or village and outside any unincorporated village, by resolution of the county board of the county in which such intersection is located.

Source: Laws 1987, LB 80, § 2; Laws 1989, LB 114, § 1; Laws 1989, LB 285, § 138; R.S.Supp.,1992, § 60-2802; Laws 1993, LB 370, § 452; Laws 2007, LB307, § 1; Laws 2010, LB650, § 40; Laws 2015, LB122, § 1. Effective date August 30, 2015.

(ll) SPECIAL RULES FOR GOLF CAR VEHICLES

60-6,381 Golf car vehicles; city, village, or county; operation authorized; restrictions; liability insurance.

- (1)(a) A city or village may adopt an ordinance authorizing the operation of golf car vehicles within the corporate limits of the city or village if the operation is on streets adjacent and contiguous to a golf course.
- (b) A county board may adopt an ordinance pursuant to section 23-187 authorizing the operation of golf car vehicles within the county if the operation is on roads adjacent and contiguous to a golf course.
- (c) Any person operating a golf car vehicle as authorized under this subsection shall have a valid Class O operator's license, and the owner of the golf car vehicle shall have liability insurance coverage for the golf car vehicle. The person operating the golf car vehicle shall provide proof of such insurance coverage to any peace officer requesting such proof within five days after such a request.
- (d) The restrictions of subsection (2) of this section do not apply to ordinances adopted under this subsection.
- (2)(a) A city or village may adopt an ordinance authorizing the operation of golf car vehicles on streets within the corporate limits of the city or village if the operation is (i) between sunrise and sunset and (ii) on streets with a posted

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speed limit of thirty-five miles per hour or less. When operating a golf car vehicle as authorized under this subsection, the operator shall not operate such vehicle at a speed in excess of twenty miles per hour. A golf car vehicle shall not be operated at any time on any state or federal highway but may be operated upon such a highway in order to cross a portion of the highway system which intersects a street as directed in subsection (3) of this section. A city or village may, as part of such ordinance, implement standards for operation of golf car vehicles that are more stringent than the restrictions of this subsection for the safety of the operator and the public.

- (b) A county board may adopt an ordinance pursuant to section 23-187 authorizing the operation of golf car vehicles on roads within the county if the operation is (i) between sunrise and sunset and (ii) on roads with a posted speed limit of thirty-five miles per hour or less. When operating a golf car vehicle as authorized under this subsection, the operator shall not operate such vehicle at a speed in excess of twenty miles per hour. A golf car vehicle shall not be operated at any time on any state or federal highway but may be operated upon such highway in order to cross a portion of the highway system which intersects a road as directed in subsection (3) of this section. A county may, as part of such ordinance, implement standards for operation of golf car vehicles that are more stringent than the restrictions of this subsection for the safety of the operator and the public.
- (c) Any person operating a golf car vehicle as authorized under this subsection shall have a valid Class O operator's license, and the owner of the golf car vehicle shall have liability insurance coverage for the golf car vehicle. The person operating the golf car vehicle shall provide proof of such insurance coverage to any peace officer requesting such proof within five days after such a request. The liability insurance coverage shall be subject to limits, exclusive of interest and costs, as follows: Twenty-five thousand dollars because of bodily injury to or death of one person in any one accident and, subject to such limit for one person, fifty thousand dollars because of bodily injury to or death of two or more persons in any one accident, and twenty-five thousand dollars because of injury to or destruction of property of others in any one accident.
 - (3) The crossing of a highway shall be permitted by a golf car vehicle only if:
- (a) The crossing is made at an angle of approximately ninety degrees to the direction of the highway and at a place where no obstruction prevents a quick and safe crossing;
- (b) The golf car vehicle is brought to a complete stop before crossing the shoulder or roadway of the highway;
- (c) The operator yields the right-of-way to all oncoming traffic that constitutes an immediate potential hazard; and
- (d) In crossing a divided highway, the crossing is made only at an intersection of such highway with a street or road, as applicable.
 - (4) For purposes of this section:
- (a) Road means a public way for the purposes of vehicular travel, including the entire area within the right-of-way; and
- (b) Street means a public way for the purposes of vehicular travel in a city or village and includes the entire area within the right-of-way.

Source: Laws 2012, LB1155, § 23; Laws 2015, LB570, § 1. Effective date August 30, 2015.

MOTOR VEHICLE INDUSTRY LICENSING

ARTICLE 14

MOTOR VEHICLE INDUSTRY LICENSING

Section

60-1401. Act, how cited; applicability of amendments.

60-1401.02. Definitions, where found.

60-1401.28. Motorcycle, defined.

60-1401.42. Autocycle, defined.

60-1401 Act, how cited; applicability of amendments.

Sections 60-1401 to 60-1440 shall be known and may be cited as the Motor Vehicle Industry Regulation Act.

Any amendments to the act shall apply to franchises subject to the act which are entered into, amended, altered, modified, renewed, or extended after the date of the amendments to the act except as otherwise specifically provided in the act.

All amendments to the act shall apply upon the issuance or renewal of a dealer's or manufacturer's license.

Source: Laws 2010, LB816, § 12; Laws 2011, LB477, § 1; Laws 2013, LB133, § 1; Laws 2015, LB231, § 39. Effective date August 30, 2015.

60-1401.02 Definitions, where found.

For purposes of the Motor Vehicle Industry Regulation Act, the definitions found in sections 60-1401.03 to 60-1401.40 and 60-1401.42 apply.

Source: Laws 1971, LB 768, § 2; Laws 1972, LB 1335, § 1; Laws 1974, LB 754, § 1; Laws 1978, LB 248, § 3; Laws 1983, LB 234, § 18; Laws 1984, LB 825, § 12; Laws 1989, LB 280, § 1; Laws 1993, LB 121, § 388; Laws 1993, LB 200, § 1; Laws 1995, LB 564, § 2; Laws 1996, LB 1035, § 1; Laws 1998, LB 903, § 3; Laws 2000, LB 1018, § 1; Laws 2003, LB 498, § 1; Laws 2003, LB 563, § 34; Laws 2005, LB 274, § 256; Laws 2008, LB797, § 3; Laws 2009, LB50, § 1; Laws 2010, LB816, § 14; Laws 2015, LB231, § 40. Effective date August 30, 2015.

60-1401.28 Motorcycle, defined.

Motorcycle means every motor vehicle, except a tractor, having a seat or saddle for use of the rider and designed to travel on not more than three wheels in contact with the ground and for which evidence of title is required as a condition precedent to registration under the laws of this state. Motorcycle does not include an autocycle.

Source: Laws 2010, LB816, § 40; Laws 2015, LB231, § 42. Effective date August 30, 2015.

60-1401.42 Autocycle, defined.

Autocycle means any motor vehicle (1) having a seat that does not require the operator to straddle or sit astride it, (2) designed to travel on three wheels in contact with the ground, (3) in which the operator and passenger ride either side by side or in tandem in a seating area that is completely enclosed with a removable or fixed top and is equipped with manufacturer-installed air bags, a

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manufacturer-installed roll cage, and for each occupant a manufacturer-installed three-point safety belt system, (4) having antilock brakes, and (5) designed to be controlled with a steering wheel and pedals.

Source: Laws 2015, LB231, § 41. Effective date August 30, 2015.

CHAPTER 61 NATURAL RESOURCES

Article.

2. Department of Natural Resources. 61-222, 61-223.

ARTICLE 2 DEPARTMENT OF NATURAL RESOURCES

Section

61-222. Water Sustainability Fund; created; use; investment.

61-223. Water Sustainability Fund; legislative intent.

61-222 Water Sustainability Fund; created; use; investment.

The Water Sustainability Fund is created in the Department of Natural Resources. The fund shall be used in accordance with the provisions established in Laws 2014, LB1098, and for costs directly related to the administration of the fund.

The fund shall consist of money transferred to the fund by the Legislature, other funds as appropriated by the Legislature, and money donated as gifts, bequests, or other contributions from public or private entities. Funds made available by any department or agency of the United States may also be credited to the fund if so directed by such department or agency. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act. Investment earnings from investment of money in the fund shall be credited to the fund.

It is the intent of the Legislature that twenty-one million dollars be transferred from the General Fund to the Water Sustainability Fund in fiscal year 2014-15 and that eleven million dollars be transferred from the General Fund to the Water Sustainability Fund each fiscal year beginning in fiscal year 2015-16. It is the intent of the Legislature that three million dollars be transferred annually from the Water Sustainability Fund to the Nebraska Resources Development Fund in FY2015-16 and in FY2016-17.

Source: Laws 2014, LB906, § 7; Laws 2015, LB661, § 31. Effective date May 21, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

61-223 Water Sustainability Fund; legislative intent.

The Legislature finds that water sustainability programs, projects, and activities are complex, multiyear endeavors that require a stable source of state funding support in order for the required matching funds to be secured and for projects to be completed in a timely and successful manner. It is the intent of the Legislature that transfers of money from the General Fund to the Water

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Sustainability Fund be maintained at the level established in section 61-222 for a minimum of ten fiscal years.

Source: Laws 2015, LB661, § 20. Effective date May 21, 2015.

CHAPTER 66 OILS, FUELS, AND ENERGY

Article.

- 2. Nebraska Clean-burning Motor Fuel Development Act. 66-201 to 66-204.
- 3. Carbon Dioxide Emissions. 66-301 to 66-304.
- 4. Motor Vehicle Fuel Tax. 66-489 to 66-4,146.
- 6. Diesel, Alternative, and Compressed Fuel Taxes.
- (d) Compressed Fuel Tax. 66-6,107, 66-6,109.9. Wind Measurement Equipment. 66-1901. Repealed.

ARTICLE 2

NEBRASKA CLEAN-BURNING MOTOR FUEL DEVELOPMENT ACT

Section

66-201. Act, how cited. 66-202. Terms. defined.

66-203. Rebate for qualified clean-burning motor vehicle fuel property.

66-204. Clean-burning Motor Fuel Development Fund; created; use; investment.

66-201 Act, how cited.

Sections 66-201 to 66-204 shall be known and may be cited as the Nebraska Clean-burning Motor Fuel Development Act.

Source: Laws 2015, LB581, § 1.

Effective date August 30, 2015.

66-202 Terms, defined.

For purposes of the Nebraska Clean-burning Motor Fuel Development Act:

- (1) Flex-fuel dispenser means a fuel dispenser that is certified by the manufacturer for use with ethanol blended fuels containing at least fifteen percent by volume ethanol:
- (2) Motor vehicle means a motor vehicle originally designed by the manufacturer to operate lawfully and principally on highways, roads, and streets;
- (3) Qualified clean-burning motor vehicle fuel means a hydrogen fuel cell, compressed natural gas, liquefied natural gas, liquefied petroleum gas, or gasoline containing at least fifteen percent by volume ethanol; and
 - (4) Qualified clean-burning motor vehicle fuel property means:
 - (a) New equipment that:
 - (i) Is installed:
 - (A) By a certified installer:
- (B) On a motor vehicle registered pursuant to the Motor Vehicle Registration Act; and
- (C) To convert a motor vehicle propelled by gasoline or diesel fuel to be propelled by a qualified clean-burning motor vehicle fuel;

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- (ii) Is approved by the United States Environmental Protection Agency under 40 C.F.R. part 85, subpart F, and 40 C.F.R. part 86, subpart S, as such subparts existed on January 1, 2015; and
- (iii) Has not been used to modify or retrofit any other motor vehicle propelled by gasoline or diesel fuel;
- (b) The portion of the basis of a motor vehicle that was originally equipped to be propelled by a qualified clean-burning motor vehicle fuel that is attributable to the:
 - (i) Storage of the qualified clean-burning motor vehicle fuel;
- (ii) Delivery of the qualified clean-burning motor vehicle fuel to the motor vehicle's engine; and
- (iii) Exhaust of gases from the combustion of the qualified clean-burning motor vehicle fuel; or
 - (c) New property that:
- (i) Is directly related to the dispensing of ethanol-blended fuels containing at least fifteen percent by volume ethanol or the compression and delivery of natural gas from a private home or residence for noncommercial purposes into the fuel tank of a motor vehicle propelled by compressed natural gas; and
- (ii) Has not been previously installed or used at another location to refuel motor vehicles powered by natural gas.

Source: Laws 2015, LB581, § 2.

Effective date August 30, 2015.

Cross References

Motor Vehicle Registration Act, see section 60-301.

66-203 Rebate for qualified clean-burning motor vehicle fuel property.

- (1) The State Energy Office shall offer a rebate for qualified clean-burning motor vehicle fuel property.
- (2)(a) The rebate for qualified clean-burning motor vehicle fuel property as defined in subdivisions (4)(a) and (b) of section 66-202 is the lesser of fifty percent of the cost of the qualified clean-burning motor vehicle fuel property or four thousand five hundred dollars for each motor vehicle.
- (b) A qualified clean-burning motor vehicle fuel property is not eligible for a rebate under this section if the person or entity applying for the rebate has claimed another rebate or grant for the same motor vehicle under any other state rebate or grant program.
- (3) The rebate for qualified clean-burning motor vehicle fuel property as defined in subdivision (4)(c) of section 66-202 is the lesser of fifty percent of the cost of the qualified clean-burning motor vehicle fuel property or two thousand five hundred dollars for each qualified clean-burning motor vehicle fuel property.

Source: Laws 2015, LB581, § 3.

Effective date August 30, 2015.

66-204 Clean-burning Motor Fuel Development Fund; created; use; investment.

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- (1) The Clean-burning Motor Fuel Development Fund is created. The fund shall consist of grants, private contributions, and all other sources.
- (2) The fund shall be used by the State Energy Office to provide rebates under the Nebraska Clean-burning Motor Fuel Development Act up to the amount transferred under subsection (3) of this section. No more than thirty-five percent of the fund annually shall be used as rebates for flex-fuel dispensers and conversions of motor vehicles to allow the use of gasoline containing at least fifteen percent by volume ethanol.
- (3) Within five days after August 30, 2015, the State Treasurer shall transfer five hundred thousand dollars from the General Fund to the Clean-burning Motor Fuel Development Fund to carry out the Nebraska Clean-burning Motor Fuel Development Act.
- (4) Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2015, LB581, § 4. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

ARTICLE 3 CARBON DIOXIDE EMISSIONS

CARBO

Section

66-301. Terms, defined.

 Department of Environmental Quality; state plan for regulating carbon dioxide emissions: duties.

66-303. State Energy Office; duties; report; contents; legislative vote.

66-304. State plan; submit to Legislature.

66-301 Terms, defined.

For purposes of sections 66-301 to 66-304:

- (1) Covered electric generating unit means a fossil fuel-fired electric generating unit existing within the state prior to August 30, 2015, that is subject to regulation under the federal emission guidelines;
- (2) Federal emission guidelines means any final rules, regulations, guidelines, or other requirements that the United States Environmental Protection Agency may adopt for regulating carbon dioxide emissions from covered electric generating units under section 111(d) of the federal Clean Air Act, 42 U.S.C. 7411(d);
 - (3) State means the State of Nebraska; and
- (4) State plan means any plan to establish and enforce carbon dioxide emission control measures that the Department of Environmental Quality may adopt to implement the obligations of the state under the federal emission guidelines.

Source: Laws 2015, LB469, § 1. Operative date August 30, 2015.

66-302 Department of Environmental Quality; state plan for regulating carbon dioxide emissions; duties.

The Department of Environmental Quality shall not submit a state plan for regulating carbon dioxide emissions from covered electric generating units to the United States Environmental Protection Agency until the department has provided a copy of the state plan to the State Energy Office. The department shall provide such copy to the State Energy Office prior to the submission deadline for the state plan set by the United States Environmental Protection Agency. If the United States Environmental Protection Agency extends the submission deadline, the department shall provide such copy to the State Energy Office at least one hundred twenty days prior to the extended submission deadline. Nothing in this section shall prevent the department from complying with federally prescribed deadlines.

Source: Laws 2015, LB469, § 2. Operative date August 30, 2015.

66-303 State Energy Office; duties; report; contents; legislative vote.

- (1) After receiving the copy of the state plan under section 66-302, the State Energy Office shall prepare a report that assesses the effects of the state plan on:
 - (a) The electric power sector, including:
- (i) The type and amount of electric generating capacity within the state that is likely to retire or switch to another fuel;
- (ii) The stranded investment in electric generating capacity and other infrastructure;
- (iii) The amount of investment necessary to offset retirements of electric generating capacity and maintain generation reserve margins;
- (iv) Potential risks to electric reliability, including resource adequacy risks and transmission constraints: and
- (v) The amount by which retail electricity prices within the state are forecast to increase or decrease; and
- (b) Employment within the state, including direct and indirect employment effects within affected sectors of the state's economy.
- (2) The State Energy Office shall complete the report required under this section within thirty days after receiving the copy of the state plan under section 66-302 and shall electronically submit to the Legislature a copy of such report.
- (3) If the Legislature is in session when it receives the report, the Legislature may vote on a nonbinding legislative resolution endorsing or disapproving the state plan based on the findings of the report.

Source: Laws 2015, LB469, § 3. Operative date August 30, 2015.

66-304 State plan; submit to Legislature.

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Upon submitting a state plan to the United States Environmental Protection Agency, the Department of Environmental Quality shall electronically submit to the Legislature a copy of the state plan.

Source: Laws 2015, LB469, § 4.

Operative date August 30, 2015.

ARTICLE 4

MOTOR VEHICLE FUEL TAX

Section

66-489. Producer, supplier, distributor, wholesaler, or importer; motor fuel tax; excise tax; amount; when payable; exemptions; equalization fee; section, how construed; refund.

66-4,105. Motor fuels; use; excise tax; amount; use, defined.

66-4,145. Additional excise tax.

66-4,146. Fuels; use; additional excise tax.

66-489 Producer, supplier, distributor, wholesaler, or importer; motor fuel tax; excise tax; amount; when payable; exemptions; equalization fee; section, how construed; refund.

- (1)(a) At the time of filing the return required by section 66-488, such producer, supplier, distributor, wholesaler, or importer shall, in addition to the tax imposed pursuant to sections 66-489.02, 66-4,140, 66-4,145, and 66-4,146 and in addition to the other taxes provided for by law, pay a tax in an amount set in subdivision (b) of this subsection upon all motor fuels as shown by such return, except that there shall be no tax on the motor fuels reported if (i) the required taxes on the motor fuels have been paid, (ii) the motor fuels have been sold to a licensed exporter exclusively for resale or use in another state, (iii) the motor fuels have been sold from a Nebraska barge line terminal, pipeline terminal, refinery, or ethanol or biodiesel facility, including motor fuels stored offsite in bulk, by a licensed producer or supplier to a licensed distributor, (iv) the motor fuels have been sold by a licensed distributor or licensed importer to a licensed distributor or to a licensed wholesaler and the seller acquired ownership of the motor fuels directly from a licensed producer or supplier at or from a refinery, barge, barge line, pipeline terminal, or ethanol or biodiesel facility, including motor fuels stored offsite in bulk, in this state or was the first importer of such fuel into this state, or (v) as otherwise provided in this section Such producer, supplier, distributor, wholesaler, or importer shall remit such tax to the department.
 - (b) The tax shall be:
 - (i) Seven and one-half cents per gallon through December 31, 2015;
- (ii) Eight cents per gallon beginning on January 1, 2016, through December 31, 2016;
- (iii) Eight and one-half cents per gallon beginning on January 1, 2017, through December 31, 2017;
- (iv) Nine cents per gallon beginning on January 1, 2018, through December 31, 2018; and
 - (v) Nine and one-half cents per gallon beginning on January 1, 2019.
- (2) As part of filing the return required by section 66-488, each producer of ethanol shall, in addition to other taxes imposed by the motor fuel laws, pay an excise tax of one and one-quarter cents per gallon through December 31, 2004,

and commencing January 1, 2010, and two and one-half cents per gallon commencing January 1, 2005, through December 31, 2009, on natural gasoline purchased for use as a denaturant by the producer at an ethanol facility. All taxes, interest, and penalties collected under this subsection shall be remitted to the State Treasurer for credit to the Agricultural Alcohol Fuel Tax Fund, except that commencing January 1, 2005, through December 31, 2009, one and one-quarter cents per gallon of such excise tax shall be credited to the Ethanol Production Incentive Cash Fund. For fiscal years 2007-08 through 2011-12, if the total receipts from the excise tax authorized in this subsection and designated for deposit in the Agricultural Alcohol Fuel Tax Fund exceed five hundred fifty thousand dollars, the State Treasurer shall deposit amounts in excess of five hundred fifty thousand dollars in the Ethanol Production Incentive Cash Fund.

- (3)(a) Motor fuels, methanol, and all blending agents or fuel expanders shall be exempt from the taxes imposed by this section and sections 66-489.02, 66-4,105, 66-4,140, 66-4,145, and 66-4,146, when the fuels are used for buses equipped to carry more than seven persons for hire and engaged entirely in the transportation of passengers for hire within municipalities or within a radius of six miles thereof.
- (b) The owner or agent of any bus equipped to carry more than seven persons for hire and engaged entirely in the transportation of passengers for hire within municipalities, or within a radius of six miles thereof, in lieu of the excise tax provided for in this section, shall pay an equalization fee of a sum equal to twice the amount of the registration fee applicable to such vehicle under the laws of this state. Such equalization fee shall be paid in the same manner as the registration fee and be disbursed and allocated as registration fees.
- (c) Nothing in this section shall be construed as permitting motor fuels to be sold tax exempt. The department shall refund tax paid on motor fuels used in buses deemed exempt by this section.
- (4) Natural gasoline purchased for use as a denaturant by a producer at an ethanol facility as defined in section 66-1333 shall be exempt from the motor fuels tax imposed by subsection (1) of this section as well as the tax imposed pursuant to sections 66-489.02, 66-4,140, 66-4,145, and 66-4,146.
- (5) Unless otherwise provided by an agreement entered into between the State of Nebraska and the governing body of any federally recognized Indian tribe within the State of Nebraska, motor fuels purchased on a Nebraska Indian reservation where the purchaser is a Native American who resides on the reservation shall be exempt from the motor fuels tax imposed by this section as well as the tax imposed pursuant to sections 66-489.02, 66-4,140, 66-4,145, and 66-4,146.
- (6) Motor fuels purchased for use by the United States Government or its agencies shall be exempt from the motor fuels tax imposed by this section as well as the tax imposed pursuant to sections 66-489.02, 66-4,140, 66-4,145, and 66-4,146.
- (7) In the case of diesel fuel, there shall be no tax on the motor fuels reported if (a) the diesel fuel has been indelibly dyed and chemically marked in accordance with regulations issued by the Secretary of the Treasury of the United States under 26 U.S.C. 4082 or (b) the diesel fuel contains a concentration of sulphur in excess of five-hundredths percent by weight or fails to meet a cetane index minimum of forty and has been indelibly dyed in accordance with

regulations promulgated by the Administrator of the Environmental Protection Agency pursuant to 42 U.S.C. 7545.

Source: Laws 1925, c. 172, § 5, p. 450; Laws 1927, c. 151, § 2, p. 406; Laws 1929, c. 149, § 4, p. 522; Laws 1929, c. 166, § 1, p. 572; C.S.1929, § 66-405; Laws 1931, c. 113, § 1, p. 331; Laws 1933, c 106, § 4, p. 436; Laws 1933, c. 110, § 3, p. 449; Laws 1935, c. 161, § 1, p. 586; Laws 1935, Spec. Sess., c. 16, § 1, p. 128; Laws 1937, c. 148, § 1, p. 566; Laws 1939, c. 87, § 2, p. 367; Laws 1941, c. 133, § 1, p. 523; C.S.Supp.,1941, § 66-405; Laws 1943, c. 138, § 2(2), p. 474; Laws 1943, c. 141, § 1(2), p. 483; R.S.1943, § 66-410; Laws 1953, c. 225, § 1, p. 792; Laws 1955, c. 247, § 1, p. 780; Laws 1957, c. 282, § 1, p. 1028; Laws 1963, c. 376, § 3, p. 1211; Laws 1965, c. 391, § 1, p. 1249; Laws 1967, c. 397, § 3, p. 1248; Laws 1969, c. 528, § 4, p. 2161; Laws 1969, c. 529, § 1, p. 2167; Laws 1971, LB 776, § 2; Laws 1972, LB 1208, § 1; Laws 1977, LB 139, § 2; Laws 1977, LB 52, § 2; Laws 1979, LB 571 § 3; Laws 1980, LB 722, § 6; Laws 1981, LB 104, § 1; Laws 1981, LB 360, § 4; Laws 1985, LB 346, § 1; Laws 1988, LB 1039 § 3; Laws 1990, LB 1124, § 2; R.S.1943, (1990), § 66-410; Laws 1991, LB 627, § 16; Laws 1994, LB 1160, § 62; Laws 1996, LB 1121, § 3; Laws 2004, LB 983, § 12; Laws 2004, LB 1065, § 1; Laws 2006, LB 1003, § 5; Laws 2007, LB322, § 12; Laws 2008, LB846, § 5; Laws 2015, LB610, § 1. Effective date August 30, 2015.

66-4,105 Motor fuels; use; excise tax; amount; use, defined.

- (1) There is hereby levied and imposed an excise tax in an amount set in subsection (2) of this section, increased by the amounts imposed or determined under sections 66-489.02, 66-4,140, 66-4,145, and 66-4,146, upon the use of all motor fuels used in this state and due the State of Nebraska under section 66-489. Users of motor fuels subject to taxation under this section shall be allowed the same exemptions, deductions, and rights of reimbursement as are authorized and permitted by Chapter 66, article 4, other than any commissions provided under such article.
 - (2) The excise tax shall be:
 - (a) Seven and one-half cents per gallon through December 31, 2015;
- (b) Eight cents per gallon beginning on January 1, 2016, through December 31, 2016;
- (c) Eight and one-half cents per gallon beginning on January 1, 2017, through December 31, 2017;
- (d) Nine cents per gallon beginning on January 1, 2018, through December 31, 2018; and
 - (e) Nine and one-half cents per gallon beginning on January 1, 2019.
- (3) For purposes of this section and section 66-4,106, use means the purchase or consumption of motor fuels in this state.

Source: Laws 1931, c. 130, § 1, p. 363; Laws 1935, c. 155, § 2, p. 573; Laws 1935, Spec. Sess., c. 16, § 2, p. 129; Laws 1937, c. 148, § 2, p. 567; Laws 1939, c. 84, § 3, p. 363; Laws 1941, c. 133, § 3, p. 526; C.S.Supp.,1941, § 66-416; Laws 1943, c. 138, § 3, p. 476;

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R.S.1943, § 66-428; Laws 1953, c. 225, § 3, p. 794; Laws 1955, c. 247, § 3, p. 781; Laws 1957, c. 282, § 3, p. 1029; Laws 1963, c. 379, § 1, p. 1218; Laws 1965, c. 391, § 3, p. 1251; Laws 1969, c. 529, § 2, p. 2168; Laws 1971, LB 776, § 3; Laws 1972, LB 1208, § 3; Laws 1973, LB 397, § 4; Laws 1977, LB 139, § 3; Laws 1977, LB 52, § 3; Laws 1979, LB 571, § 4; Laws 1980, LB 722, § 8; Laws 1981, LB 104, § 2; Laws 1981, LB 360, § 7; Laws 1984, LB 767, § 14; Laws 1985, LB 346, § 3; Laws 1988, LB 1039, § 5; Laws 1990, LB 1124, § 3; R.S.1943, (1990), § 66-428; Laws 1991, LB 627, § 27; Laws 1994, LB 1160, § 68; Laws 2004, LB 983, § 19; Laws 2008, LB846, § 10; Laws 2015, LB610, § 2. Effective date August 30, 2015.

66-4,145 Additional excise tax.

- (1) In addition to the tax imposed by sections 66-489, 66-489.02, and 66-4,140, each producer, supplier, distributor, wholesaler, and importer required by section 66-489 to pay motor fuels taxes shall pay an excise tax in an amount set in subsection (2) of this section on all motor fuels received, imported, produced, refined, manufactured, blended, or compounded by such producer, supplier, distributor, wholesaler, or importer within the State of Nebraska.
 - (2) The excise tax shall be:
 - (a) Two and eight-tenths cents per gallon through December 31, 2015;
- (b) Three and eight-tenths cents per gallon beginning on January 1, 2016, through December 31, 2016;
- (c) Four and eight-tenths cents per gallon beginning on January 1, 2017, through December 31, 2017;
- (d) Five and eight-tenths cents per gallon beginning on January 1, 2018, through December 31, 2018; and
 - (e) Six and eight-tenths cents per gallon beginning on January 1, 2019.

Source: Laws 1980, LB 722, § 14; Laws 1985, LB 112, § 2; Laws 1988, LB 1039, § 8; R.S.1943, (1990), § 66-477; Laws 1991, LB 627, § 58; Laws 1994, LB 1160, § 78; Laws 2004, LB 983, § 28; Laws 2008, LB846, § 13; Laws 2015, LB610, § 3. Effective date August 30, 2015.

66-4,146 Fuels; use; additional excise tax.

- (1) In addition to the tax imposed by sections 66-489, 66-489.02, 66-4,140, and 66-4,145, each producer, supplier, distributor, wholesaler, and importer required by section 66-489 to pay motor fuels taxes shall pay an excise tax in an amount set in subsection (2) of this section on all motor fuels used in the State of Nebraska.
 - (2) The tax shall be:
 - (a) Two and eight-tenths cents per gallon through December 31, 2015;
- (b) Three and eight-tenths cents per gallon beginning on January 1, 2016, through December 31, 2016;
- (c) Four and eight-tenths cents per gallon beginning on January 1, 2017, through December 31, 2017;

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- (d) Five and eight-tenths cents per gallon beginning on January 1, 2018, through December 31, 2018; and
 - (e) Six and eight-tenths cents per gallon beginning on January 1, 2019.

Source: Laws 1980, LB 722, § 15; Laws 1985, LB 112, § 3; Laws 1988, LB 1039, § 9; R.S.1943, (1990), § 66-478; Laws 1991, LB 627, § 59; Laws 1994, LB 1160, § 79; Laws 2004, LB 983, § 29; Laws 2008, LB846, § 14; Laws 2015, LB610, § 4. Effective date August 30, 2015.

ARTICLE 6

DIESEL, ALTERNATIVE, AND COMPRESSED FUEL TAXES

(d) COMPRESSED FUEL TAX

Section

66-6,107. Excise tax; amount. 66-6,109. Excise tax; amount.

(d) COMPRESSED FUEL TAX

66-6,107 Excise tax; amount.

- (1) In addition to the tax imposed pursuant to sections 66-6,108, 66-6,109, and 66-6,109.02, an excise tax in an amount set in subsection (2) of this section is levied and imposed on all compressed fuel sold for use in registered motor vehicles.
 - (2) The tax shall be:
- (a) Seven and one-half cents per gallon or gallon equivalent through December 31, 2015;
- (b) Eight cents per gallon or gallon equivalent beginning on January 1, 2016, through December 31, 2016;
- (c) Eight and one-half cents per gallon or gallon equivalent beginning on January 1, 2017, through December 31, 2017;
- (d) Nine cents per gallon or gallon equivalent beginning on January 1, 2018, through December 31, 2018; and
- (e) Nine and one-half cents per gallon or gallon equivalent beginning on January 1, 2019.

Source: Laws 1995, LB 182, § 11; Laws 2004, LB 983, § 41; Laws 2008, LB846, § 16; Laws 2015, LB610, § 5. Effective date August 30, 2015.

66-6,109 Excise tax; amount.

- (1) In addition to the tax imposed by sections 66-6,107, 66-6,108, and 66-6,109.02, each retailer shall pay an excise tax in an amount set in subsection (2) of this section on all compressed fuel sold for use in registered motor vehicles.
 - (2) The tax shall be:
- (a) Two and eight-tenths cents per gallon or gallon equivalent through December 31, 2015;
- (b) Three and eight-tenths cents per gallon or gallon equivalent beginning on January 1, 2016, through December 31, 2016;

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- (c) Four and eight-tenths cents per gallon or gallon equivalent beginning on January 1, 2017, through December 31, 2017;
- (d) Five and eight-tenths cents per gallon or gallon equivalent beginning on January 1, 2018, through December 31, 2018; and
- (e) Six and eight-tenths cents per gallon or gallon equivalent beginning on January 1, 2019.

Source: Laws 1995, LB 182, § 13; Laws 2008, LB846, § 18; Laws 2015, LB610, § 6.

Effective date August 30, 2015.

ARTICLE 19

WIND MEASUREMENT EQUIPMENT

Section

66-1901. Repealed. Laws 2015, LB 469, § 19.

66-1901 Repealed. Laws 2015, LB 469, § 19.

Operative date May 28, 2015.

CHAPTER 67 PARTNERSHIPS

Article.

4. Uniform Partnership Act of 1998. Part I—General Provisions. 67-405.

ARTICLE 4 UNIFORM PARTNERSHIP ACT OF 1998

PART I—GENERAL PROVISIONS

Section

67-405. Supplemental principles of law.

PART I—GENERAL PROVISIONS

67-405 Supplemental principles of law.

- (1) Unless displaced by particular provisions of the Uniform Partnership Act of 1998, the principles of law and equity supplement the act.
- (2) If an obligation to pay interest arises under the act and the rate is not specified, the rate is that fixed pursuant to section 45-103.

Source: Laws 1997, LB 523, § 5; Laws 2015, LB247, § 1. Effective date August 30, 2015.



CHAPTER 68 PUBLIC ASSISTANCE

Article.

- 7. Department Duties. 68-721.
- 9. Medical Assistance Act. 68-901 to 68-975.
- 10. Assistance, Generally.
 - (a) Assistance to the Aged, Blind, or Disabled. 68-1006.01.
 - (b) Procedure and Penalties. 68-1017, 68-1017.01.
- Aging.
 - (b) Aging Nebraskans Task Force. 68-1107 to 68-1110.
 - (c) Aging and Disability Resource Center Demonstration Project Act. 68-1111 to 68-1119.
- 12. Social Services. 68-1201, 68-1206.
- 17. Welfare Reform.
 - (a) Welfare Reform Act. 68-1713, 68-1726.

ARTICLE 7 DEPARTMENT DUTIES

Section

68-721. Repealed. Laws 2015, LB 6, § 1.

68-721 Repealed. Laws 2015, LB 6, § 1.

ARTICLE 9

MEDICAL ASSISTANCE ACT

Section

- 68-901. Medical Assistance Act; act, how cited.
- 68-919. Medical assistance recipient; liability; when; claim; procedure; department; powers.
- 68-974. Recovery audit contractors; contracts; contents; duties; health insurance premium assistance payment program; contract; department; powers and duties; form of records authorized; appeal; report.
- 68-975. Department; apply for amendment to medicaid state plan; multisystemic therapy for youth.

68-901 Medical Assistance Act; act, how cited.

Sections 68-901 to 68-975 shall be known and may be cited as the Medical Assistance Act.

Source: Laws 2006, LB 1248, § 1; Laws 2008, LB830, § 1; Laws 2009, LB27, § 1; Laws 2009, LB288, § 18; Laws 2009, LB342, § 1; Laws 2009, LB396, § 1; Laws 2010, LB1106, § 1; Laws 2011, LB525, § 1; Laws 2012, LB541, § 1; Laws 2012, LB599, § 2; Laws 2015, LB500, § 1. Effective date May 28, 2015.

68-919 Medical assistance recipient; liability; when; claim; procedure; department; powers.

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PUBLIC ASSISTANCE

- (1) The recipient of medical assistance under the medical assistance program shall be indebted to the department for the total amount paid for medical assistance on behalf of the recipient if:
- (a) The recipient was fifty-five years of age or older at the time the medical assistance was provided; or
- (b) The recipient resided in a medical institution and, at the time of institutionalization or application for medical assistance, whichever is later, the department determines that the recipient could not have reasonably been expected to be discharged and resume living at home. For purposes of this section, medical institution means a nursing facility, an intermediate care facility for persons with developmental disabilities, or an inpatient hospital.
- (2) The debt accruing under subsection (1) of this section arises during the life of the recipient but shall be held in abeyance until the death of the recipient. Any such debt to the department that exists when the recipient dies shall be recovered only after the death of the recipient's spouse, if any, and only when the recipient is not survived by a child who either is under twenty-one years of age or is blind or totally and permanently disabled as defined by the Supplemental Security Income criteria.
- (3) The debt shall include the total amount of medical assistance provided when the recipient was fifty-five years of age or older or during a period of institutionalization as described in subsection (1) of this section and shall not include interest.
- (4) The debt may be recovered from the estate of a recipient of medical assistance, including any real property, personal property, or other asset in which the recipient had any legal title or interest at the time of the recipient's death, to the extent of such interests. In furtherance and not in limitation of the foregoing, for purposes of this section, the estate of the recipient of medical assistance also includes assets to be transferred to a beneficiary described in section 77-2004 or 77-2005 in relation to the recipient through a revocable trust or other similar arrangement which has become irrevocable by reason of the recipient's death.
- (5) In any probate proceedings in which the department has filed a claim under this section, no additional evidence of foundation shall be required for the admission of the department's payment record supporting its claim if the payment record bears the seal of the department, is certified as a true copy, and bears the signature of an authorized representative of the department.
- (6) The department may waive or compromise its claim, in whole or in part, if the department determines that enforcement of the claim would not be in the best interests of the state or would result in undue hardship as provided in rules and regulations of the department.

Source: Laws 1994, LB 1224, § 39; Laws 1996, LB 1044, § 334; Laws 2001, LB 257, § 1; Laws 2004, LB 1005, § 7; R.S.Supp.,2004, § 68-1036.02; Laws 2006, LB 1248, § 19; Laws 2007, LB185, § 2; Laws 2013, LB23, § 13; Laws 2015, LB72, § 4. Effective date August 30, 2015.

68-974 Recovery audit contractors; contracts; contents; duties; health insurance premium assistance payment program; contract; department; powers and duties; form of records authorized; appeal; report.

- (1) The department shall contract with one or more recovery audit contractors to promote the integrity of the medical assistance program and to assist with cost-containment efforts and recovery audits. The contract or contracts shall include services for (a) cost-avoidance through identification of third-party liability, (b) cost recovery of third-party liability through postpayment reimbursement, (c) casualty recovery of payments by identifying and recovering costs for claims that were the result of an accident or neglect and payable by a casualty insurer, and (d) reviews of claims submitted by providers of services or other individuals furnishing items and services for which payment has been made to determine whether providers have been underpaid or overpaid, and to take actions to recover any overpayments identified or make payment for any underpayment identified.
- (2) Notwithstanding any other provision of law, all recovery audit contractors retained by the department when conducting a recovery audit shall:
 - (a) Review claims within two years from the date of the payment;
- (b) Send a determination letter concluding an audit within sixty days after receipt of all requested material from a provider;
- (c) In any records request to a provider, furnish information sufficient for the provider to identify the patient, procedure, or location;
- (d) Develop and implement with the department a procedure in which an improper payment identified by an audit may be resubmitted as a claims adjustment;
- (e) Utilize a licensed health care professional from the area of practice being audited to establish relevant audit methodology consistent with established practice guidelines, standards of care, and state-issued medicaid provider handbooks;
- (f) Provide a written notification and explanation of an adverse determination that includes the reason for the adverse determination, the medical criteria on which the adverse determination was based, an explanation of the provider's appeal rights, and, if applicable, the appropriate procedure to submit a claims adjustment in accordance with subdivision (2)(d) of this section; and
- (g) Schedule any onsite audits with advance notice of not less than ten business days and make a good faith effort to establish a mutually agreed upon time and date for the onsite audit.
- (3) The department shall exclude the following from the scope of review of recovery audit contractors: (a) Claims processed or paid through a capitated medicaid managed care program; and (b) any claims that are currently being audited or that have already been audited by the recovery audit contractor or currently being audited by another entity. No payment shall be recovered in a medical necessity review in which the provider has obtained prior authorization for the service and the service was performed as authorized.
- (4) The department shall contract with one or more persons to support a health insurance premium assistance payment program.
- (5) The department may enter into any other contracts deemed to increase the efforts to promote the integrity of the medical assistance program.
- (6) Contracts entered into under the authority of this section may be on a contingent fee basis. Contracts entered into on a contingent fee basis shall provide that contingent fee payments are based upon amounts recovered, not amounts identified. Whether the contract is a contingent fee contract or

otherwise, the contractor shall not recover overpayments by the department until all appeals have been completed unless there is a credible allegation of fraudulent activity by the provider, the contractor has referred the claims to the department for investigation, and an investigation has commenced. In that event, the contractor may recover overpayment prior to the conclusion of the appeals process. In any contract between the department and a recovery audit contractor, the payment or fee provided for identification of overpayments shall be the same provided for identification of underpayments. Contracts shall be in compliance with federal law and regulations when pertinent, including a limit on contingent fees of no more than twelve and one-half percent of amounts recovered, and initial contracts shall be entered into as soon as practicable under such federal law and regulations.

- (7) All amounts recovered and savings generated as a result of this section shall be returned to the medical assistance program.
- (8) Records requests made by a recovery audit contractor in any one-hundred-eighty-day period shall be limited to not more than five percent of the number of claims filed by the provider for the specific service being reviewed, not to exceed two hundred records. The contractor shall allow a provider no less than forty-five days to respond to and comply with a record request. If the contractor can demonstrate a significant provider error rate relative to an audit of records, the contractor may make a request to the department to initiate an additional records request regarding the subject under review for the purpose of further review and validation. The contractor shall not make the request until the time period for the appeals process has expired.
- (9) On an annual basis, the department shall require the recovery audit contractor to compile and publish on the department's Internet web site metrics related to the performance of each recovery audit contractor. Such metrics shall include: (a) The number and type of issues reviewed; (b) the number of medical records requested; (c) the number of overpayments and the aggregate dollar amounts associated with the overpayments identified by the contractor; (d) the number of underpayments and the aggregate dollar amounts associated with the identified underpayments; (e) the duration of audits from initiation to time of completion; (f) the number of adverse determinations and the overturn rating of those determinations in the appeal process; (g) the number of appeals filed by providers and the disposition status of such appeals; (h) the contractor's compensation structure and dollar amount of compensation; and (i) a copy of the department's contract with the recovery audit contractor.
- (10) The recovery audit contractor, in conjunction with the department, shall perform educational and training programs annually for providers that encompass a summary of audit results, a description of common issues, problems, and mistakes identified through audits and reviews, and opportunities for improvement.
- (11) Providers shall be allowed to submit records requested as a result of an audit in electronic format which shall include compact disc, digital versatile disc, or other electronic format deemed appropriate by the department or via facsimile transmission, at the request of the provider.
- (12)(a) A provider shall have the right to appeal a determination made by the recovery audit contractor.

- (b) The contractor shall establish an informal consultation process to be utilized prior to the issuance of a final determination. Within thirty days after receipt of notification of a preliminary finding from the contractor, the provider may request an informal consultation with the contractor to discuss and attempt to resolve the findings or portion of such findings in the preliminary findings letter. The request shall be made to the contractor. The consultation shall occur within thirty days after the provider's request for informal consultation, unless otherwise agreed to by both parties.
- (c) Within thirty days after notification of an adverse determination, a provider may request an administrative appeal of the adverse determination as set forth in the Administrative Procedure Act.
- (13) The department shall by December 1 of each year report to the Legislature the status of the contracts, including the parties, the programs and issues addressed, the estimated cost recovery, and the savings accrued as a result of the contracts. Such report shall be filed electronically.
 - (14) For purposes of this section:
- (a) Adverse determination means any decision rendered by the recovery audit contractor that results in a payment to a provider for a claim for service being reduced or rescinded:
- (b) Person means bodies politic and corporate, societies, communities, the public generally, individuals, partnerships, limited liability companies, jointstock companies, and associations; and
- (c) Recovery audit contractor means private entities with which the department contracts to audit claims for medical assistance, identify underpayments and overpayments, and recoup overpayments.

Source: Laws 2012, LB541, § 3; Laws 2015, LB315, § 1. Effective date August 30, 2015.

Cross References

Administrative Procedure Act. see section 84-920.

68-975 Department; apply for amendment to medicaid state plan; multisystemic therapy for youth.

- (1) On or before May 1, 2016, the department shall submit an application to the Centers for Medicare and Medicaid Services of the United States Department of Health and Human Services to amend the medicaid state plan to provide for utilization of money to allow for payments for multisystemic therapy for youth who are eligible for the medical assistance program and CHIP pursuant to the federal Children's Health Insurance Program Reauthorization Act of 2009, Public Law 111-3, as such act existed on January 1, 2015.
- (2) For purposes of this section, CHIP means the Children's Health Insurance Program established pursuant to 42 U.S.C. 1397aa et seq., as such section existed on January 1, 2015.

Source: Laws 2015, LB500, § 2. Effective date May 28, 2015.

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ARTICLE 10 ASSISTANCE, GENERALLY

(a) ASSISTANCE TO THE AGED, BLIND, OR DISABLED

Section

68-1006.01. Personal needs allowance; amount authorized.

(b) PROCEDURE AND PENALTIES

68-1017. Assistance; violations; penalties.

68-1017.01. Supplemental Nutrition Assistance Program; violations; penalties.

(a) ASSISTANCE TO THE AGED, BLIND, OR DISABLED

68-1006.01 Personal needs allowance; amount authorized.

The Department of Health and Human Services shall include in the standard of need for eligible aged, blind, and disabled persons at least sixty dollars per month for a personal needs allowance if such persons reside in an alternative living arrangement.

For purposes of this section, an alternative living arrangement shall include board and room, a boarding home, a certified adult family home, a licensed assisted-living facility, a licensed residential child-caring agency as defined in section 71-1926, a licensed center for the developmentally disabled, and a long-term care facility.

Source: Laws 1991, LB 57, § 1; Laws 1996, LB 1044, § 308; Laws 1997, LB 608, § 3; Laws 1999, LB 119, § 1; Laws 2000, LB 819, § 79; Laws 2013, LB265, § 37; Laws 2015, LB366, § 1. Effective date August 30, 2015.

(b) PROCEDURE AND PENALTIES

68-1017 Assistance; violations; penalties.

- (1) Any person, including vendors and providers of medical assistance and social services, who, by means of a willfully false statement or representation, or by impersonation or other device, obtains or attempts to obtain, or aids or abets any person to obtain or to attempt to obtain (a) an assistance certificate of award to which he or she is not entitled, (b) any commodity, any foodstuff, any food instrument, any Supplemental Nutrition Assistance Program benefit or electronic benefit card, or any payment to which such individual is not entitled or a larger payment than that to which he or she is entitled, (c) any payment made on behalf of a recipient of medical assistance or social services, or (d) any other benefit administered by the Department of Health and Human Services, or who violates any statutory provision relating to assistance to the aged, blind, or disabled, aid to dependent children, social services, or medical assistance, commits an offense.
- (2) Any person who commits an offense under subsection (1) of this section shall upon conviction be punished as follows: (a) If the aggregate value of all funds or other benefits obtained or attempted to be obtained is less than five hundred dollars, the person so convicted shall be guilty of a Class IV misdemeanor; (b) if the aggregate value of all funds or other benefits obtained or attempted to be obtained is five hundred dollars or more but less than one thousand five hundred dollars, the person so convicted shall be guilty of a Class

III misdemeanor; or (c) if the aggregate value of all funds and other benefits obtained or attempted to be obtained is one thousand five hundred dollars or more, the person so convicted shall be guilty of a Class IV felony.

Source: Laws 1965, c. 394, § 5, p. 1262; Laws 1969, c. 541, § 1, p. 2192; Laws 1977, LB 39, § 127; Laws 1984, LB 1127, § 2; Laws 1996, LB 1044, § 314; Laws 1998, LB 1073, § 58; Laws 2007, LB296, § 271; Laws 2009, LB288, § 26; Laws 2010, LB849, § 14; Laws 2015, LB605, § 79. Effective date August 30, 2015.

68-1017.01 Supplemental Nutrition Assistance Program; violations; penalties.

- (1) A person commits an offense if he or she knowingly uses, alters, or transfers any Supplemental Nutrition Assistance Program benefits or electronic benefit cards or any authorizations to participate in the Supplemental Nutrition Assistance Program in any manner not authorized by law. An offense under this subsection shall be a Class IV misdemeanor if the value of the Supplemental Nutrition Assistance Program benefits, electronic benefit cards, or authorizations is less than five hundred dollars, shall be a Class III misdemeanor if the value is five hundred dollars or more but less than one thousand five hundred dollars, and shall be a Class IV felony if the value is one thousand five hundred dollars or more.
- (2) A person commits an offense if he or she knowingly (a) possesses any Supplemental Nutrition Assistance Program benefits or electronic benefit cards or any authorizations to participate in the Supplemental Nutrition Assistance Program when such individual is not authorized by law to possess them, (b) redeems Supplemental Nutrition Assistance Program benefits or electronic benefit cards when he or she is not authorized by law to redeem them, or (c) redeems Supplemental Nutrition Assistance Program benefits or electronic benefit cards for purposes not authorized by law. An offense under this subsection shall be a Class IV misdemeanor if the value of the Supplemental Nutrition Assistance Program benefits, electronic benefit cards, or authorizations is less than five hundred dollars, shall be a Class III misdemeanor if the value is five hundred dollars or more but less than one thousand five hundred dollars, and shall be a Class IV felony if the value is one thousand five hundred dollars or more.
- (3) A person commits an offense if he or she knowingly possesses blank authorizations to participate in the Supplemental Nutrition Assistance Program when such possession is not authorized by law. An offense under this subsection shall be a Class IV felony.
- (4) When any Supplemental Nutrition Assistance Program benefits or electronic benefit cards or any authorizations to participate in the Supplemental Nutrition Assistance Program of various values are obtained in violation of this section pursuant to one scheme or a continuing course of conduct, whether from the same or several sources, such conduct may be considered as one offense, and the values aggregated in determining the grade of the offense.

Source: Laws 1984, LB 1127, § 3; Laws 1998, LB 1073, § 59; Laws 2009, LB288, § 27; Laws 2010, LB849, § 15; Laws 2015, LB605, § 80. Effective date August 30, 2015.

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ARTICLE 11 AGING

(b) AGING NEBRASKANS TASK FORCE

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- 68-1107. Aging Nebraskans Task Force; created; purposes; executive committee; members; duties; statewide strategic plan for long-term care services; creation; consideration.
- 68-1108. Aging Nebraskans Task Force; report; Department of Health and Human Services; report; state plan; presentation.
- 68-1109. Aging Nebraskans Task Force; termination.
- 68-1110. Aging Nebraskans Task Force; state plan regarding Alzheimer's and related disorders; duties.

(c) AGING AND DISABILITY RESOURCE CENTER DEMONSTRATION PROJECT ACT

- 68-1111. Act, how cited.
- 68-1112. Legislative findings.
- 68-1113. Purpose of act.
- 68-1114. Terms, defined.
- 68-1115. Grants for aging and disability resource center demonstration projects.
- 68-1116. Aging and disability resource center demonstration project; services.
- 68-1117. Proposal to establish aging and disability resource center demonstration project; contents; joint proposal authorized.
- 68-1118. Department; review proposals; selection; report.
- 68-1119. Reimbursement; schedule.

(b) AGING NEBRASKANS TASK FORCE

- 68-1107 Aging Nebraskans Task Force; created; purposes; executive committee; members; duties; statewide strategic plan for long-term care services; creation; consideration.
- (1) The Aging Nebraskans Task Force is created. The purposes of the task force are (a) to develop and facilitate implementation of a statewide strategic plan for addressing the needs of the aging population in the state and (b) to develop a state plan regarding individuals with Alzheimer's or related disorders as provided in section 68-1110. The task force shall provide a forum for collaboration among state, local, community, public, and private stakeholders in long-term care programs.
- (2)(a) The executive committee of the task force shall include as voting members the chairperson of the Health and Human Services Committee of the Legislature, a member of the Appropriations Committee of the Legislature appointed by the Executive Board of the Legislative Council, a member of the Health and Human Services Committee of the Legislature appointed by the Executive Board of the Legislative Council, a member of the Legislature's Planning Committee appointed by the Executive Board of the Legislative Council, and an at-large member appointed by the Executive Board of the Legislative Council. The voting members of the executive committee shall choose a chairperson and vice-chairperson from among the voting members.
- (b) The chief executive officer of the Department of Health and Human Services or his or her designee and the Chief Justice of the Supreme Court or his or her designee shall be nonvoting, ex officio members of the executive committee of the task force.

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- (c) The remaining four members of the task force shall be nonvoting members appointed by the executive committee of the task force through an application and selection process, representing stakeholders in the long-term care system and may include a representative of the Division of Medicaid and Long-Term Care Advisory Committee on Aging, representatives of health care providers, elder law attorneys, representatives of the long-term care ombudsman program, health care economists, geriatric specialists, family caregivers of seniors in at-home care, providers of services to the elderly, seniors currently or previously in institutional care, and aging advocacy organizations.
- (3) The executive committee of the task force shall advise the task force regarding the interaction among the three branches of government related to long-term care programs and services. The members of the executive committee shall each represent his or her own branch of government, and no member of the executive committee shall participate in actions that could be deemed to be the exercise of the duties and prerogatives of another branch of government or that improperly delegate the powers and duties of any branch of government to another branch of government.
- (4) The task force shall work with administrators of area agencies on aging, nursing home and assisted-living residence providers, hospitals, rehabilitation centers, managed care companies, senior citizen centers, community stakeholders, advocates for elder services and programs, the Center for Public Affairs Research of the College of Public Affairs and Community Service at the University of Nebraska at Omaha, and seniors statewide to establish effective community collaboration for informed decisionmaking that supports the provisions of effective and efficient long-term care services.
- (5) The task force shall create a statewide strategic plan for long-term care services in Nebraska which shall consider, but not be limited to:
- (a) Promotion of independent living through provision of long-term care services and support that enable an individual to live in the setting of his or her choice:
- (b) Provision of leadership to support sound fiscal management of long-term care budgets so that Nebraska will be able to meet the increasing demand for long-term care services as a growing portion of the state's population reaches the age of eighty years;
- (c) Expedited creation of workforce development and training programs specific to the needs of and in response to Nebraska's growing aging population;
- (d) The identification of gaps in the service delivery system that contribute to the inefficient and ineffective delivery of services; and
- (e) Development of a process for evaluating the quality of residential and home and community-based long-term care services and support.

Source: Laws 2014, LB690, § 2; Laws 2015, LB320, § 10. Operative date May 28, 2015.

68-1108 Aging Nebraskans Task Force; report; Department of Health and Human Services; report; state plan; presentation.

(1) On or before December 15, 2014, the Aging Nebraskans Task Force shall present electronically to the Legislature a report of recommendations for the statewide strategic plan described in section 68-1107. The Department of

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Health and Human Services shall also annually report electronically to the Legislature the percentage growth of medicaid spending for people over sixty-five years of age for no fewer than five years following acceptance of the application to the State Balancing Incentive Payments Program pursuant to section 81-3138.

(2) The task force shall develop a state plan as provided in section 68-1110 and electronically deliver the state plan to the Governor and the Legislature on or before December 15, 2016. The task force shall make a presentation of the state plan to the Health and Human Services Committee of the Legislature on or before December 15, 2016.

Source: Laws 2014, LB690, § 3; Laws 2015, LB320, § 11. Operative date May 28, 2015.

68-1109 Aging Nebraskans Task Force; termination.

The Aging Nebraskans Task Force terminates on January 1, 2017, unless extended by the Legislature.

Source: Laws 2014, LB690, § 4; Laws 2015, LB320, § 12. Operative date May 28, 2015.

68-1110 Aging Nebraskans Task Force; state plan regarding Alzheimer's and related disorders; duties.

- (1) The Aging Nebraskans Task Force shall develop a state plan regarding individuals with Alzheimer's and related disorders. The task force shall work with the chief executive officer of the Department of Health and Human Services, the Public Guardian, the area agencies on aging, organizations advocating for patients and caregivers for patients with Alzheimer's or related disorders, the law enforcement community, patients with Alzheimer's or related disorders, caregivers for patients with Alzheimer's or related disorders, caregivers for patients with Alzheimer's or related disorders, client advocacy organizations, health care provider advocacy organizations, private health care providers, and community-based health professionals.
 - (2) The task force shall:
- (a) Assess the current and future impact of Alzheimer's and related disorders on residents of the state;
- (b) Determine the existing services and resources in the state that address the needs of individuals with Alzheimer's and related disorders and their families and caregivers; and
- (c) Develop recommendations to respond to escalating needs for the services and resources described in subdivision (b) of this subsection.
- (3) In fulfilling the duties described in subsection (1) of this section, the task force shall examine:
- (a) Trends and needs in the state relating to populations with Alzheimer's or related disorders, including (i) the state's role in the provision of long-term care, (ii) family caregiver support, (iii) the provision of early-stage diagnoses, assistance, support, and medical services, (iv) younger onset of Alzheimer's or related disorders, (v) ethnic populations at higher risk, and (vi) risk reduction;
- (b) Existing services, resources, and capacity available to individuals with Alzheimer's or related disorders, including:

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- (i) The type, cost, availability, and adequacy of services, including, (A) home and community-based resources, (B) respite care, (C) residential long-term care, and (D) geriatric-psychiatric units for individuals with associated behavioral disorders:
- (ii) Dementia-specific training requirements for individuals who are employed to provide care to individuals with Alzheimer's or related disorders;
- (iii) Quality of care measures for services delivered across the continuum of care;
- (iv) The capacity of public safety and law enforcement to respond to individuals with Alzheimer's or related disorders; and
- (v) State support to institutions of higher learning for research on Alzheimer's or related disorders;
- (c) The need for state policy or action in order to provide clear, coordinated services and support to individuals with Alzheimer's or related disorders and their families and caregivers; and
 - (d) Strategies to identify gaps in services.

Source: Laws 2015, LB320, § 13. Operative date May 28, 2015.

(c) AGING AND DISABILITY RESOURCE CENTER DEMONSTRATION PROJECT ACT

68-1111 Act, how cited.

Sections 68-1111 to 68-1119 shall be known and may be cited as the Aging and Disability Resource Center Demonstration Project Act.

Source: Laws 2015, LB320, § 1. Operative date August 30, 2015.

68-1112 Legislative findings.

The Legislature finds that:

- (1) The state should anticipate and prepare for significant growth in the number of older Nebraskans and the future needs of persons with disabilities, both of which will require costly long-term care services;
- (2) The state should improve access to existing services and support for persons with disabilities;
- (3) The state should provide a streamlined approach to identify the needs of older Nebraskans and persons with disabilities through uniform assessments and a single point of contact; and
- (4) Nebraskans would benefit from statewide public information campaigns to educate older Nebraskans, persons with disabilities, and their caregivers on the availability of services and support.

Source: Laws 2015, LB320, § 2. Operative date August 30, 2015.

68-1113 Purpose of act.

The purpose of the Aging and Disability Resource Center Demonstration Project Act is to evaluate the feasibility of establishing aging and disability

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resource centers statewide to provide information about long-term care services and support available in the home and community for older Nebraskans or persons with disabilities, family caregivers, and persons who request information or assistance on behalf of others and to assist eligible individuals to access the most appropriate public and private resources to meet their long-term care needs.

Source: Laws 2015, LB320, § 3. Operative date August 30, 2015.

68-1114 Terms, defined.

For purposes of the Aging and Disability Resource Center Demonstration Project Act:

- (1) Aging and disability resource center means a community-based entity established to provide information about long-term care services and support and to facilitate access to options counseling to assist eligible individuals and their representatives in identifying the most appropriate services to meet their long-term care needs;
 - (2) Area agency on aging has the meaning found in section 81-2208;
- (3) Center for independent living has the definition found in 29 U.S.C. 796a, as such section existed on January 1, 2015;
- (4) Department means the State Unit on Aging of the Division of Medicaid and Long-Term Care of the Department of Health and Human Services or any successor agency designated by the state to fulfill the responsibilities of section 305(a)(1) of the federal Older Americans Act of 1965, 42 U.S.C 3025(a)(1), as such section existed on January 1, 2015;
- (5) Eligible individual means a person who has lost, never acquired, or has one or more conditions that affect his or her ability to perform basic activities of daily living that are necessary to live independently;
- (6) Options counseling means a service that assists an eligible individual in need of long-term care and his or her representatives to make informed choices about the services and settings which best meet his or her long-term care needs and that uses uniform assessments and encourages the widest possible use of community-based options to allow an eligible individual to live as independently as possible in the setting of his or her choice;
- (7) Representative means a person designated as a legal guardian, designated by a power of attorney or a health care power of attorney, or chosen by law, by a court, or by an eligible individual seeking services, but use of the term representative shall not be construed to disqualify an individual who retains all legal and personal autonomy;
- (8) Uniform assessment means a single standardized tool used to assess a defined population at a specific time; and
- (9) University Center for Excellence in Developmental Disability Education, Research and Service means the federally designated University Center for Excellence in Developmental Disability Education, Research and Service of the Munroe-Meyer Institute at the University of Nebraska Medical Center.

Source: Laws 2015, LB320, § 4. Operative date August 30, 2015.

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68-1115 Grants for aging and disability resource center demonstration projects.

The department shall award grants for three aging and disability resource center demonstration projects. The department shall adopt criteria for evaluating proposals to operate an aging and disability resource center demonstration project based on the requirements in section 68-1116 and release a request for proposals within sixty days after August 30, 2015.

Source: Laws 2015, LB320, § 5.

Operative date August 30, 2015.

68-1116 Aging and disability resource center demonstration project; services.

The aging and disability resource center demonstration projects shall be established to evaluate the feasibility of establishing aging and disability resource centers statewide as a means of promoting appropriate, effective, and efficient use of long-term care resources. The aging and disability resource center demonstration projects shall operate through June 30, 2018. Each aging and disability resource center demonstration project shall provide one or more of the following services:

- (1) Comprehensive information on the full range of available public and private long-term care programs, options, financing, service providers, and resources within a community, including information on the availability of integrated long-term care;
 - (2) Assistance in accessing and applying for public benefits programs;
 - (3) Options counseling;
- (4) A convenient point of entry to the range of publicly supported long-term care programs for an eligible individual;
- (5) A process for identifying unmet service needs in communities and developing recommendations to respond to those unmet needs;
- (6) Facilitation of person-centered transition support to assure that an eligible individual is able to find the services and support that are most appropriate to his or her need:
- (7) Mobility management to promote the appropriate use of public transportation services by a person who does not own or is unable to operate an automobile; and
- (8) A home care provider registry that will provide a person who needs home care with the names of home care providers and information about his or her rights and responsibilities as a home care consumer.

Source: Laws 2015, LB320, § 6.

Operative date August 30, 2015.

68-1117 Proposal to establish aging and disability resource center demonstration project; contents; joint proposal authorized.

(1) Within sixty days after the release date of a request for proposals under section 68-1115, an area agency on aging, after consultation with a collaboration of organizations that serve aging persons and persons with disabilities, including, but not limited to, centers for independent living and the University Center for Excellence in Developmental Disability Education, Research and Service, and with other organizations, including, but not limited to, organiza-

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tions providing advocacy, protection, and safety for aging persons and persons with disabilities, may submit to the department a proposal to establish an aging and disability resource center demonstration project. The proposal shall specify how organizations currently serving eligible individuals will be engaged in the process of delivery of services through the aging and disability resource center demonstration project. The proposal shall be developed in consultation with eligible individuals and their representatives. The proposal shall indicate how resources will be utilized by the collaborating organizations to fulfill the responsibilities of an aging and disability resource center demonstration project.

(2) Two or more area agencies on aging may develop a joint proposal to establish an aging and disability resource center demonstration project to serve all or a portion of their planning-and-service areas. A joint proposal shall provide information on how the services described in section 68-1116 will be provided in the counties to be served by the aging and disability resource center demonstration project described in the joint proposal.

Source: Laws 2015, LB320, § 7.

Operative date August 30, 2015.

68-1118 Department; review proposals; selection; report.

Within thirty days after receipt of a proposal developed pursuant to subsection (1) or (2) of section 68-1117, the department shall review the proposal and determine whether the proposal is eligible for funding. The department shall select three proposals for funding. The department shall enter into a contract with an independent institution having experience in evaluating aging and disability programs for an evaluation of the aging and disability resource center demonstration projects. The contract shall require that a report evaluating the demonstration projects be presented to the Clerk of the Legislature prior to December 1 of 2016, 2017, and 2018.

Source: Laws 2015, LB320, § 8.

Operative date August 30, 2015.

68-1119 Reimbursement; schedule.

The department shall reimburse each area agency on aging operating an aging and disability resource center demonstration project on a schedule agreed to by the department and the area agency on aging. Such reimbursement shall be made from (1) state funds appropriated by the Legislature, (2) federal funds allocated to the department for the purpose of establishing and operating aging and disability resource centers, and (3) other funds as available.

Source: Laws 2015, LB320, § 9.

Operative date August 30, 2015.

ARTICLE 12 SOCIAL SERVICES

Section

68-1201. Eligibility determination; exclusion of certain assets and income.

68-1206. Social services; administration; contracts; payments; duties.

68-1201 Eligibility determination; exclusion of certain assets and income.

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In determining eligibility for the program for aid to dependent children pursuant to section 43-512, for the Supplemental Nutrition Assistance Program administered by the State of Nebraska pursuant to the federal Food and Nutrition Act of 2008, 7 U.S.C. 2011 et seq., and for the child care subsidy program established pursuant to section 68-1202, the following shall not be included in determining assets or income:

- (1) Assets in or income from an educational savings account, a Coverdell educational savings account described in 26 U.S.C. 530, a qualified tuition program established pursuant to 26 U.S.C. 529, or any similar savings account or plan established to save for qualified higher education expenses as defined in section 85-1802;
- (2) Income from scholarships or grants related to postsecondary education, whether merit-based, need-based, or a combination thereof;
- (3) Income from postsecondary educational work-study programs, whether federally funded, funded by a postsecondary educational institution, or funded from any other source; and
- (4) Assets in or income from an account under a qualified program as provided in section 77-1402.

Source: Laws 2014, LB359, § 1; Laws 2015, LB591, § 10. Operative date May 28, 2015.

68-1206 Social services; administration; contracts; payments; duties.

- (1) The Department of Health and Human Services shall administer the program of social services in this state. The department may contract with other social agencies for the purchase of social services at rates not to exceed those prevailing in the state or the cost at which the department could provide those services. The statutory maximum payments for the separate program of aid to dependent children shall apply only to public assistance grants and shall not apply to payments for social services. As part of the provision of social services authorized by section 68-1202, the department shall participate in the federal child care assistance program under 42 U.S.C. 618, as such section existed on January 1, 2013, and provide child care assistance to families with incomes up to one hundred twenty-five percent of the federal poverty level for FY2013-14 and one hundred thirty percent of the federal poverty level for FY2014-15 and each fiscal year thereafter.
- (2) As part of the provision of social services authorized by this section and section 68-1202, the department shall participate in the federal Child Care Subsidy program. In determining ongoing eligibility for this program, ten percent of a household's gross earned income shall be disregarded after twelve continuous months on the program and at each subsequent redetermination. At redetermination of eligibility, if a family's income exceeds one hundred thirty percent of the federal poverty level, the family shall continue to receive transitional child care assistance for up to twenty-four consecutive months or until the family income exceeds one hundred eighty-five percent of the federal poverty level. If a family's income falls to one hundred thirty percent of the federal poverty level or below, the twenty-four-month time limit in this subsection shall cease to apply until the family becomes eligible for transitional child care assistance. The amount of such child care assistance shall be based on a cost-shared plan between the recipient family and the state and shall be based on a sliding-scale methodology. A recipient family may be required to contrib-

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ute a percentage of such family's gross income for child care that is no more than the cost-sharing rates in the transitional child care assistance program as of January 1, 2015, for those no longer eligible for cash assistance as provided in section 68-1724. Initial program eligibility standards shall not be impacted by the provisions of this subsection.

(3) In determining the rate or rates to be paid by the department for child care as defined in section 43-2605, the department shall adopt a fixed-rate schedule for the state or a fixed-rate schedule for an area of the state applicable to each child care program category of provider as defined in section 71-1910 which may claim reimbursement for services provided by the federal Child Care Subsidy program, except that the department shall not pay a rate higher than that charged by an individual provider to that provider's private clients. The schedule may provide separate rates for care for infants, for children with special needs, including disabilities or technological dependence, or for other individual categories of children. The schedule may also provide tiered rates based upon a quality scale rating of step three or higher under the Step Up to Quality Child Care Act. The schedule shall be effective on October 1 of every year and shall be revised annually by the department.

Source: Laws 1973, LB 511, § 6; Laws 1982, LB 522, § 44; Laws 1991, LB 836, § 26; Laws 1995, LB 401, § 22; Laws 1996, LB 1044, § 347; Laws 2006, LB 994, § 68; Laws 2007, LB296, § 279; Laws 2013, LB507, § 15; Laws 2014, LB359, § 3; Laws 2015, LB81, § 1.

Effective date August 30, 2015.

Cross References

Step Up to Quality Child Care Act, see section 71-1952.

ARTICLE 17 WELFARE REFORM

(a) WELFARE REFORM ACT

Section

68-1713. Department of Health and Human Services; implementation of policies; transitional health care benefits.

68-1726. Assistance under act; eligibility factors.

(a) WELFARE REFORM ACT

68-1713 Department of Health and Human Services; implementation of policies; transitional health care benefits.

- (1) The Department of Health and Human Services shall implement the following policies:
 - (a) Permit Work Experience in Private for-Profit Enterprises;
 - (b) Permit Job Search;
 - (c) Permit Employment to be Considered a Program Component;
 - (d) Make Sanctions More Stringent to Emphasize Participant Obligations;
 - (e) Alternative Hearing Process;
- (f) Permit Adults in Two-Parent Households to Participate in Activities Based on Their Self-Sufficiency Needs;

- (g) Eliminate Exemptions for Individuals with Children Between the Ages of 12 Weeks and Age Six;
- (h) Providing Poor Working Families with Transitional Child Care to Ease the Transition from Welfare to Self-Sufficiency;
- (i) Provide Transitional Health Care for 12 Months After Termination of ADC if funding for such transitional medical assistance is available under Title XIX of the federal Social Security Act, as amended, as described in section 68-906;
 - (j) Require Adults to Ensure that Children in the Family Unit Attend School;
 - (k) Encourage Minor Parents to Live with Their Parents;
- (l) Establish a Resource Limit of \$4,000 for a single individual and \$6,000 for two or more individuals for ADC:
- (m) Exclude the Value of One Vehicle Per Family When Determining ADC Eligibility;
- (n) Exclude the Cash Value of Life Insurance Policies in Calculating Resources for ADC;
- (o) Establish the Supplemental Nutrition Assistance Program as a Continuous Benefit with Eligibility Reevaluated with Yearly Redeterminations;
- (p) Establish a Budget the Gap Methodology Whereby Countable Earned Income is Subtracted from the Standard of the Need and Payment is Based on the Difference or Maximum Payment Level, Whichever is Less. That this Gap be Established at a Level that Encourages Work but at Least at a Level that Ensures that Those Currently Eligible for ADC do not Lose Eligibility Because of the Adoption of this Methodology;
- (q) Adopt an Earned Income Disregard described in section 68-1726 in the ADC Program, One Hundred Dollars in the Related Medical Assistance Program, and Income and Assets Described in section 68-1201;
- (r) Disregard Financial Assistance Described in section 68-1201 and Other Financial Assistance Intended for Books, Tuition, or Other Self-Sufficiency Related Use;
- (s) Culture: Eliminate the 100-Hour Rule, The Quarter of Work Requirement, and The 30-Day Unemployed/Underemployed Period for ADC-UP Eligibility; and
 - (t) Make ADC a Time-Limited Program.
- (2) The Department of Health and Human Services shall (a) apply for a waiver to allow for a sliding-fee schedule for the population served by the caretaker relative program or (b) pursue other public or private mechanisms, to provide for transitional health care benefits to individuals and families who do not qualify for cash assistance. It is the intent of the Legislature that transitional health care coverage be made available on a sliding-scale basis to individuals and families with incomes up to one hundred eighty-five percent of the federal poverty level if other health care coverage is not available.

Source: Laws 1994, LB 1224, § 13; Laws 1995, LB 455, § 10; Laws 1996, LB 1044, § 357; Laws 1997, LB 864, § 13; Laws 2002, Second Spec. Sess., LB 8, § 3; Laws 2006, LB 994, § 77; Laws 2007, LB351, § 6; Laws 2009, LB288, § 30; Laws 2014, LB359, § 4; Laws 2015, LB607, § 2.

Operative date August 30, 2015.

68-1726 Assistance under act; eligibility factors.

Based on the comprehensive assets assessment, each individual and family receiving assistance under the Welfare Reform Act shall reach for his or her highest level of economic self-sufficiency or the family's highest level of economic self-sufficiency. The following eligibility factors shall apply:

- (1) Financial resources, excluding the primary home and furnishings and the primary automobile, shall not exceed four thousand dollars in value for a single individual and six thousand dollars in value for two or more individuals;
- (2) Available resources, including, but not limited to, savings accounts and real estate, shall be used in determining financial resources, except that income and assets described in section 68-1201 shall not be included in determination of available resources under this section;
- (3) Income received by family members, except income earned by children attending school and except as provided in section 68-1201, shall be considered in determining total family income. Income earned by an individual or a family by working shall be treated differently than unearned income in determining the amount of cash assistance as follows:
- (a) Earned income shall be counted in determining the level of cash assistance after disregarding an amount of earned income as follows:
- (i) Twenty percent of gross earned income shall be disregarded to test for eligibility during the application process for aid to dependent children assistance; and
- (ii) For aid to dependent children program participants and for applicants after eligibility has been established, fifty percent of the gross earned income shall be disregarded;
- (b) Financial assistance provided by other programs that support the transition to economic self-sufficiency shall be considered to the extent the payments are intended to provide for life's necessities; and
- (c) Financial assistance or those portions of it intended for books, tuition, or other self-sufficiency-related expenses shall not be counted in determining financial resources. Such assistance shall include, but not be limited to, school grants, scholarships, vocational rehabilitation payments, Job Training Partnership Act payments, income or assets described in section 68-1201, and education-related loans or other loans that are expected to be repaid; and
- (4) Individuals and families shall pursue potential sources of economic support, including, but not limited to, unemployment compensation and child support.

Source: Laws 1994, LB 1224, § 26; Laws 1997, LB 864, § 15; Laws 2014, LB359, § 5; Laws 2015, LB607, § 3.

Operative date August 30, 2015.

CHAPTER 69 PERSONAL PROPERTY

Article.

Tobacco. 69-2708.

ARTICLE 27 TOBACCO

Section

69-2708. Stamping agent; duties; Tax Commissioner; Attorney General; powers.

69-2708 Stamping agent; duties; Tax Commissioner; Attorney General; powers.

- (1) Not later than fifteen days following the end of each month, each stamping agent shall submit, in the manner directed by the Tax Commissioner, such information as the Tax Commissioner requires to facilitate compliance with sections 69-2704 to 69-2711, including, but not limited to (a) a list by brand family of the total number of cigarettes or, in the case of roll-your-own, the equivalent stick count for which the stamping agent affixed stamps during the previous month or otherwise paid the total due for such cigarettes, the total number of cigarettes contained in the packages to which it affixed each respective type of stamp, and by name and number of cigarettes, the tobacco product manufacturers and brand families of the packages to which it affixed each respective type of stamp or similar information for roll-your-own on which tax was paid and (b) the total number of cigarettes acquired by the stamping agent during that month for sale in or into the state or for sale from this state into another state, sold in or into the state by the stamping agent during that month and held in inventory in the state or for sale into the state by the stamping agent as of the last business day of that month, in each case identifying by name and number of cigarettes, (i) the manufacturers of those cigarettes and (ii) the brand families of those cigarettes. In the case of a stamping agent that is a retailer, reports under subdivision (1)(a) of this section do not have to include cigarettes contained in packages that bore a stamp required under section 77-2603 or 77-2603.01 at the time the stamping agent received them and that the stamping agent then sold at retail. The stamping agent shall also submit a certification stating that the information provided to the Tax Commissioner is complete and accurate. The stamping agent shall maintain, and make available to the Tax Commissioner, all invoices and documentation of sales of all nonparticipating manufacturer cigarettes and any other information relied upon in reporting to the Tax Commissioner for a period of five years.
- (2) The Attorney General may require at any time from the nonparticipating manufacturer proof, from the financial institution in which such manufacturer has established a qualified escrow fund for the purpose of compliance with section 69-2703, of the amount of money in such fund, exclusive of interest, the amounts and dates of each deposit to such fund, and the amounts and dates of each withdrawal from such fund.

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- (3) In addition to the information required to be submitted pursuant to subsection (1) of this section, the Tax Commissioner or Attorney General may require a stamping agent, distributor, or tobacco product manufacturer to submit any additional information, including, but not limited to, samples of the packaging or labeling of each brand family, as is necessary to enable the Tax Commissioner or Attorney General to determine whether a tobacco product manufacturer is in compliance with sections 69-2704 to 69-2711.
- (4) The Tax Commissioner or the Attorney General may require production of information sufficient to enable the Tax Commissioner or Attorney General to determine the adequacy of the amount of a quarterly escrow deposit under subdivision (2) of section 69-2703. The Tax Commissioner may adopt and promulgate rules and regulations implementing how tobacco product manufacturers subject to subdivision (2) of section 69-2703 make quarterly payments.

Source: Laws 2003, LB 572, § 5; Laws 2007, LB580, § 3; Laws 2011, LB590, § 10; Laws 2015, LB261, § 4.

Operative date March 6, 2015.

CHAPTER 70 POWER DISTRICTS AND CORPORATIONS

Article.

- 6. Public Power and Irrigation Districts. 70-619.
- 16. Denial or Discontinuance of Utility Service. 70-1605.
- 18. Public Entities Mandated Project Charges Act. 70-1801 to 70-1819.
- 19. Rural Community-Based Energy Development Act. 70-1903, 70-1907.

ARTICLE 6

PUBLIC POWER AND IRRIGATION DISTRICTS

Section

70-619. Board of directors; qualifications; eligibility to serve.

70-619 Board of directors; qualifications; eligibility to serve.

- (1) The corporate powers of the district shall be vested in and exercised by the board of directors of the district. No person shall be qualified to hold office as a member of the board of directors unless (a) he or she is a registered voter (i) of such chartered territory, (ii) of the subdivision from which a director is to be elected if such chartered territory is subdivided for election purposes as provided in subsection (1), (2), or (3) of section 70-612, or (iii) of one of the combined subdivisions from which directors are to be elected at large as provided in section 70-612 or (b) he or she is a retail customer duly certified in accordance with subsection (3) of section 70-604.03.
- (2)(a) No person who is a full-time or part-time employee of the district shall be eligible to serve as a member of the board of directors of that district and no high-level manager employed by a district may serve as a member of the board of directors of any district unless such person (i) resigns or (ii) assumes an unpaid leave of absence for the term as a member. The employing district shall grant such leave of absence when requested by any employee for the purpose of the employee serving as a member of such board. A member of a governing body of any one of the municipalities within the areas of the district may not serve on the original board of directors under sections 70-603 to 70-609.
- (b) For purposes of this subsection, high-level manager means a person employed by a district who serves in a high-level managerial position, including chief executive officer, president, vice president, chief financial officer, chief operations officer, general manager, or assistant general manager.

Source: Laws 1933, c. 86, § 5, p. 345; C.S.Supp.,1941, § 70-705; Laws 1943, c. 146, § 2(1), p. 518; R.S.1943, § 70-619; Laws 1944, Spec. Sess., c. 5, § 1(1), p. 106; Laws 1957, c. 127, § 2, p. 440; Laws 1963, c. 396, § 1, p. 1258; Laws 1967, c. 418, § 6, p. 1288; Laws 1973, LB 364, § 4; Laws 1982, LB 198, § 4; Laws 1983, LB 15, § 1; Laws 1985, LB 2, § 5; Laws 1986, LB 949, § 13; Laws 1991, LB 3, § 1; Laws 1994, LB 76, § 585; Laws 2013, LB646, § 4; Laws 2015, LB177, § 1. Effective date August 30, 2015.

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POWER DISTRICTS AND CORPORATIONS

Cross References

Eligibility, additional requirements, see section 70-610.

ARTICLE 16

DENIAL OR DISCONTINUANCE OF UTILITY SERVICE

Section

70-1605. Discontinuance of service; notice; procedure.

70-1605 Discontinuance of service; notice; procedure.

No public or private utility company, other than a municipal utility owned and operated by a village, furnishing water, natural gas, or electricity at retail in this state shall discontinue service to any domestic subscriber for nonpayment of any past-due account unless the utility company first gives notice to any subscriber whose service is proposed to be terminated. Such notice shall be given in person, by first-class mail, or by electronic delivery, except that electronic delivery shall only be used if the subscriber has specifically elected to receive such notices by electronic delivery. If notice is given by first-class mail or electronic delivery, such notice shall be conspicuously marked as to its importance. Service shall not be discontinued for at least seven days after notice is sent or given. Holidays and weekends shall be excluded from the seven days.

Source: Laws 1972, LB 1201, § 1; R.R.S.1943, (1977), § 18-416; Laws 1979, LB 143, § 1; Laws 1982, LB 522, § 1; R.S.1943, (1987), § 19-2702; Laws 1988, LB 792, § 5; Laws 1996, LB 1044, § 370; Laws 2010, LB849, § 18; Laws 2015, LB104, § 1. Effective date August 30, 2015.

ARTICLE 18

PUBLIC ENTITIES MANDATED PROJECT CHARGES ACT

| Section | |
|-------------|---|
| 70-1801. | Act, how cited. |
| 70-1802. | Definitions, where found. |
| 70-1803. | Financing costs, defined. |
| 70-1805.01. | Mandated project bond issuer, defined. |
| 70-1806. | Mandated project bonds, defined. |
| 70-1812. | Mandated project charges authorized; resolution of governing body; payment by customers; records required; judicial review authorized; procedure. |
| 70-1813. | Issuance of mandated project bonds; authorized; proceeds; use. |
| 70-1818. | Creation of mandated project bond issuer; procedure; board of directors. |
| 70-1819. | Mandated project bond issuer; bond issuance; procedure; use of proceeds; issuer powers: restriction on business activities: powers. |

70-1801 Act, how cited.

Sections 70-1801 to 70-1819 shall be known and may be cited as the Public Entities Mandated Project Charges Act.

Source: Laws 2006, LB 548, § 1; Laws 2015, LB141, § 1. Effective date May 14, 2015.

70-1802 Definitions, where found.

PUBLIC ENTITIES MANDATED PROJECT CHARGES ACT

For purposes of the Public Entities Mandated Project Charges Act, the definitions found in sections 70-1803 to 70-1811 apply.

Source: Laws 2006, LB 548, § 2; Laws 2015, LB141, § 2. Effective date May 14, 2015.

70-1803 Financing costs, defined.

Financing costs means:

- (1) Interest, including, but not limited to, capitalized interest, and redemption premiums that are payable on mandated project bonds;
- (2) The cost of retiring or refunding a public entity's existing debt in connection with the issuance of mandated project bonds, but only to the extent the debt was issued for the purposes of financing mandated project costs;
- (3) Any cost related to the issuing and servicing of mandated project bonds, whether issued by a public entity or by a mandated project bond issuer, including, but not limited to, servicing fees, trustee fees, legal fees, administrative fees, bond counsel fees, bond placement or underwriting fees, remarketing fees, broker dealer fees, payments under an interest rate swap agreement, financial advisor fees, accounting or engineering report fees, and rating agency fees;
- (4) Any expense associated with any bond insurance policy, credit enhancement, or other financial arrangement entered into in connection with the issuance of mandated project bonds; and
- (5) The funding of one or more reserve accounts related to mandated project bonds.

Source: Laws 2006, LB 548, § 3; Laws 2015, LB141, § 3. Effective date May 14, 2015.

70-1805.01 Mandated project bond issuer, defined.

Mandated project bond issuer means an entity created pursuant to section 70-1818.

Source: Laws 2015, LB141, § 4. Effective date May 14, 2015.

70-1806 Mandated project bonds, defined.

Mandated project bonds means bonds, notes, or other evidences of indebtedness that are issued by a public entity or by a mandated project bond issuer, the proceeds of which are used directly or indirectly to pay or reimburse mandated project costs and financing costs and which bonds are secured by and payable from mandated project charges.

Source: Laws 2006, LB 548, § 6; Laws 2015, LB141, § 5. Effective date May 14, 2015.

70-1812 Mandated project charges authorized; resolution of governing body; payment by customers; records required; judicial review authorized; procedure.

(1) A public entity may elect to pay or reimburse mandated project costs and financing costs through the use of mandated project charges. Public entities are hereby authorized to impose and collect mandated project charges as provided

in the Public Entities Mandated Project Charges Act. The election to use mandated project charges shall be made and evidenced by the adoption of a resolution of the governing body of the public entity authorizing the mandated project as set forth in the public entity's capital budget. The authorizing resolution shall include the following:

- (a) A statement that the project is a mandated project and a description of the mandate that will be addressed by the mandated project;
- (b) A statement that the public entity is electing to pay or reimburse the mandated project costs and financing costs with mandated project charges in accordance with the Public Entities Mandated Project Charges Act;
- (c) An authorization to add a separate charge to each customer's electric service bill, representing such customer's portion of the mandated project charge;
- (d) A description of the financial calculation, formula, or other method that the public entity utilizes to determine the mandated project charges that customers will be required to pay for the mandated project, including a periodic adjustment method, applied at least annually, that shall be utilized by the public entity to correct for any overcollection or undercollection of such mandated project charges or any other adjustment necessary to assure payment of debt service on mandated project bonds, including, but not limited to, the adjustment of the mandated project charges to pay related operating expenses and any debt service coverage requirement. The financial calculation, formula, or other method, including the periodic adjustment method, established in the authorizing resolution pursuant to this subdivision, and the allocation of mandated project charges to and among its customers, shall be decided solely by the governing body of the public entity and shall be final and conclusive, subject to the procedures set forth in subsection (4) of this section. In no event shall the periodic adjustment method established in the authorizing resolution pursuant to this subdivision be applied less frequently than required by the governing documents of any mandated project bonds issued to finance the mandated project. Once the financial calculation, formula, or other method for determining the mandated project charges, and the periodic adjustment method, have been established in the authorizing resolution and have become final and conclusive as provided in the act, they shall not be changed;
- (e) If mandated project bonds are to be issued for the mandated project by the public entity or by a mandated project bond issuer, a requirement that the public entity or mandated project bond issuer shall enter into a servicing agreement for the bonds with a trustee selected by the governing body of the public entity and the public entity or mandated project bond issuer shall act as a servicing agent for purposes of collecting the mandated project charges. Money collected by the public entity or mandated project bond issuer, acting as a servicing agent on behalf of a trustee, shall be held for the exclusive benefit of holders of mandated project bonds; and
- (f) If mandated project bonds are to be issued for the mandated project by a mandated project bond issuer created by the public entity, a statement that the public entity elects to have bonds issued by the mandated project bond issuer and that the public entity shall pledge the proceeds of the mandated project charge for the purpose of securing such bonds.
- (2) The determination of the governing body that a project is a mandated project shall be final and conclusive, and any mandated project bonds issued and mandated project charges imposed relating to such determination shall be

valid and enforceable in accordance with their terms. Mandated project charges shall constitute a vested, presently existing property right. The public entity shall require, in its authorizing resolution with respect to mandated project charges, that so long as any customer obtains electric distribution service from the public entity, the customer shall pay the mandated project charge to the public entity regardless of whether or not the customer obtains electric energy service from the public entity or another energy supplier other than the public entity. All provisions of the authorizing resolution adopted pursuant to this section shall be binding on the public entity and on any successor or assignee of the public entity.

- (3) The timely and complete payment of all mandated project charges shall be a condition of receiving electric service for customers of the public entity, and the public entity shall be authorized to use its established collection policies and all rights and remedies provided by the law to enforce payment and collection of the mandated project charges. In no event shall any customer of a public entity be entitled or authorized to withhold payment, in whole or in part, of any mandated project charges for any reason.
- (4) The secretary or other duly designated officer of the governing body of the public entity shall prepare and maintain a complete record of all documents submitted to and all oral and written comments made to the governing body in connection with an authorizing resolution adopted pursuant to this section. Within ten days after adoption of an authorizing resolution, an aggrieved party may file a petition for judicial review in the Supreme Court and pay the docket fee established in section 33-103. The petition shall name the public entity as the respondent and shall be served upon the public entity in the manner provided by law for service of process. Within ten business days after service of the petition for judicial review upon the public entity, the secretary or other duly designated officer of the public entity shall prepare and file with the Clerk of the Supreme Court, at the public entity's expense, the record of all documents submitted to and all oral and written comments made to the governing body in connection with the authorizing resolution. Judicial review pursuant to this subsection shall be based solely upon the record submitted by the public entity, and briefs to the court shall be limited to determining whether the financial calculation, formula, or other method adopted by the public entity pursuant to subdivision (1)(d) of this section is a fair, reasonable, and nondiscriminatory allocation to the public entity's customers of the mandated project charges needed to pay for the mandated project. Because the process of judicial review may delay the issuance of mandated project bonds to the financial detriment of customers of the public entity, the Supreme Court shall proceed to hear and determine a petition for judicial review under this section as expeditiously as practicable and shall give the matter precedence over other civil matters on the docket. The authorizing resolution shall become final and conclusive if there is no petition for judicial review filed within the time set forth in this subsection or upon the effective date of the court's decision in favor of the public entity. If the court rules against the public entity on a petition for judicial review under this subsection, the public entity's authorizing resolution shall be void and of no further force or effect.

For purposes of this subsection, aggrieved party means a retail customer of the public entity that receives electric service pursuant to a published rate schedule.

Source: Laws 2006, LB 548, § 12; Laws 2015, LB141, § 6. Effective date May 14, 2015.

70-1813 Issuance of mandated project bonds; authorized; proceeds; use.

- (1) A public entity has the authority to issue mandated project bonds, including refunding bonds, in one or more series. A public entity also may create a mandated project bond issuer pursuant to section 70-1818 to issue mandated project bonds. Mandated project charges to which the public entity may at any time be entitled shall be pledged, without any necessity for specific authorization of the pledge by the public entity, to the mandated project bonds. Each such series of mandated project bonds shall be secured by and payable from a first lien on mandated project charges pledged for such purpose. Any separate consensual lien or security interest shall be created in accordance with and governed by the Nebraska Governmental Unit Security Interest Act. The proceeds of such bonds shall be applied exclusively to payment of mandated project costs and financing costs and, in the case of proceeds of refunding bonds, the retirement or defeasance of mandated project bonds.
- (2) The public entity and any successor or assignee of the public entity shall be obligated to impose and collect the mandated project charges in amounts sufficient to pay debt service on the mandated project bonds as due. The pledge of mandated project charges shall be irrevocable, and the state, the public entity, or any successor or assignee of the public entity may not reduce, impair, or otherwise adjust mandated project charges, except that the public entity and any successor or assignee thereof shall implement the periodic adjustment method established by the authorizing resolution pursuant to subdivision (1)(d) of section 70-1812. Revenue from mandated project charges shall be deemed special revenue and shall not constitute revenue of the public entity for purposes of any pledge of revenue, receipts, or other income that such public entity has made or will make for the security of debt other than the mandated project bonds to which the revenue from the mandated project charges is expressly pledged.

Source: Laws 2006, LB 548, § 13; Laws 2015, LB141, § 7. Effective date May 14, 2015.

Cross References

Nebraska Governmental Unit Security Interest Act, see section 10-1101.

70-1818 Creation of mandated project bond issuer; procedure; board of directors.

A public entity may create, by a duly adopted resolution of its governing body, a mandated project bond issuer. A mandated project bond issuer is a body politic and corporate, not an agency of the state but an independent instrumentality exercising essential public functions, and has the powers and duties set forth in section 70-1819. The chairperson of the governing body of the creating public entity shall appoint a three-person board of directors from among the governing body's members, and such board of directors shall govern the mandated project bond issuer.

Source: Laws 2015, LB141, § 8. Effective date May 14, 2015.

70-1819 Mandated project bond issuer; bond issuance; procedure; use of proceeds; issuer powers; restriction on business activities; powers.

- (1) The mandated project bond issuer may issue mandated project bonds, including refunding bonds, in one or more series, as contemplated by a resolution of the public entity adopted in accordance with section 70-1812. The mandated project bond issuer shall comply with any resolution issued by the public entity in accordance with such section. Mandated project charges to which the public entity may at any time be entitled shall be pledged, without any necessity for specific authorization of the pledge by the public entity, to the mandated project bonds issued by the mandated project bond issuer pursuant to this section. Each such series of mandated project bonds shall be secured by and payable from a first lien on mandated project charges pledged for such purpose. Any separate consensual lien or security interest shall be created in accordance with and governed by the Nebraska Governmental Unit Security Interest Act. The proceeds of such bonds shall be applied exclusively to payment of mandated project costs and financing costs and, in the case of proceeds of refunding bonds, the retirement or defeasance of mandated project bonds.
 - (2) The mandated project bond issuer may:
- (a) Contract for servicing of mandated project bonds and for administrative services; and
- (b) Accept the pledge of mandated project charges from the public entity pursuant to section 70-1812 and pledge the mandated project charges to secure the mandated project bonds and the payment of financing costs.
- (3) So long as any mandated project bonds remain outstanding, the mandated project bond issuer may not merge or consolidate, directly or indirectly, with any person or entity. Additionally, the mandated project bond issuer shall not incur, guarantee, or otherwise become obligated to pay any debt or other obligations other than the mandated project bonds and financing costs unless otherwise permitted by the resolution of the public entity adopted pursuant to section 70-1812. The mandated project bond issuer shall keep its assets and liabilities separate and distinct from those of any other entity.
- (4) The mandated project bond issuer may not be a debtor under Chapter 9 of Title 11 of the United States Code or any other provision of such title. No governmental officer or organization may authorize, whether by executive order or otherwise, a mandated project bond issuer to be a debtor under Chapter 9 of Title 11 of the United States Code or any other provision of such title. Until at least one year and one day after all mandated project bonds issued by a restructuring bond issuer have ceased to be outstanding and all unpaid financing costs have been paid, the state shall not limit or alter the denial of authority to the mandated project bond issuer to be a debtor under Chapter 9 of Title 11 of the United States Code or any other provision of such title.
- (5) The mandated project bond issuer may not engage in other business activities, except that in connection with the powers specified in this section, as a financing entity the mandated project bond issuer may:
- (a) Have perpetual succession as a body politic and corporate and an independent instrumentality exercising essential public functions;
- (b) Adopt, amend, and repeal bylaws, rules, and regulations not inconsistent with the Public Entities Mandated Project Charges Act to regulate its affairs, to carry into effect its powers and purposes, and to conduct its business;
 - (c) Sue and be sued in its own name;

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- (d) Have an official seal and alter it at will;
- (e) Maintain an office at such place or places within the state as it may designate;
- (f) Make and execute contracts and all other instruments as necessary or convenient for the performance of its duties and the exercise of its powers and functions under the act;
- (g) Establish and maintain such accounts, reserves, and special funds, to be held in trust or otherwise as may be required by a resolution of the public entity pursuant to section 70-1812 or by agreements made in connection with the mandated project bonds or any agreement between itself and third parties;
- (h) Employ officers and employees, prescribe their qualifications and duties, and fix their compensation, and may engage the services of and compensate attorneys, accountants, and such other advisors, consultants, and agents as may be necessary in its judgment to fulfill its duties under the act;
- (i) Obtain insurance against any loss in connection with its business, property, and other assets in such amounts and from such insurers as it deems advisable;
- (j) Invest funds in its custody pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act;
- (k) Receive and accept from any source aid or contributions of money, property, labor, or other things of value to be held, used, and applied to carry out the purposes of the Public Entities Mandated Project Charges Act, subject to the conditions upon which the grants or contributions are made, including gifts or grants from any department, agency, or instrumentality of the United States; and
- (l) Sell and convey any real or personal property and make such order respecting the same as it deems conducive to the best interest of the mandated project bond issuer.

Source: Laws 2015, LB141, § 9. Effective date May 14, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269.

Nebraska Governmental Unit Security Interest Act, see section 10-1101.

Nebraska State Funds Investment Act, see section 72-1260.

ARTICLE 19

RURAL COMMUNITY-BASED ENERGY DEVELOPMENT ACT

Section

70-1903. Terms, defined.

70-1907. C-BED project developer; provide notices.

70-1903 Terms, defined.

For purposes of the Rural Community-Based Energy Development Act:

- (1) C-BED project or community-based energy development project means a new energy generation project using wind, solar, biomass, or landfill gas as the fuel source that:
- (a) Has at least twenty-five percent of the gross power purchase agreement payments flowing to the qualified owner or owners or as payments to the local community; and

- (b) Has a resolution of support or zoning approval adopted:
- (i) By the county board of each county in which the C-BED project is to be located and which has adopted zoning regulations that require planning commission, county board, or county commission approval for the C-BED project; or
- (ii) By the tribal council for a C-BED project located within the boundaries of an Indian reservation;
 - (2) Electric utility means an electric supplier that:
- (a) Owns more than one hundred miles of one-hundred-fifteen-kilovolt or larger transmission lines in the State of Nebraska;
- (b) Owns more than two hundred megawatts of electric generating facilities; and
- (c) Has the obligation to directly serve more than two hundred megawatts of wholesale or retail electric load in the State of Nebraska;
- (3) Gross power purchase agreement payments means the total amount of payments during the first twenty years of the agreement;
 - (4) Payments to the local community include, but are not limited to:
- (a) Lease and easement payments to property owners made as part of a C-BED project;
- (b) Contract payments for concrete, steel, gravel, towers, turbines, blades, wire, or engineering, procurement, construction, geotechnical, environmental, meteorological, or legal services or payments for other components, equipment, materials, or services that are necessary to permit or construct the C-BED project and that are provided by a company that has been organized or incorporated in Nebraska under Nebraska law and has employed at least five Nebraska residents for at least eighteen months prior to the date of the project application for certification as a C-BED project; and
- (c) Payments that are for physical parts, materials, or components that are manufactured, assembled, or fabricated in Nebraska and that are not described in subdivision (a) or (b) of this subdivision.

Such payments need not be made directly from power purchase agreement revenue and may be made from other funds in advance of receiving power purchase agreement revenue; and

- (5) Qualified owner means:
- (a) A Nebraska resident;
- (b) A limited liability company that is organized under the Nebraska Uniform Limited Liability Company Act and that is made up of members who are Nebraska residents:
- (c) A Nebraska nonprofit corporation organized under the Nebraska Nonprofit Corporation Act;
- (d) An electric supplier as defined in section 70-1014.02, except that qualified ownership in a single C-BED project is limited to no more than:
- (i) Fifteen percent either directly or indirectly by a single electric supplier; and
- (ii) A combined total of twenty-five percent either directly or indirectly by multiple electric suppliers;
 - (e) A tribal council;

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- (f) A domestic corporation organized in Nebraska under the Nebraska Model Business Corporation Act and domiciled in Nebraska; or
- (g) A cooperative corporation organized under sections 21-1301 to 21-1306 and domiciled in Nebraska.

Source: Laws 2007, LB629, § 3; Laws 2008, LB916, § 1; Laws 2009, LB561, § 3; Laws 2010, LB888, § 102; Laws 2013, LB283, § 4; Laws 2014, LB402, § 1; Laws 2015, LB35, § 11; Laws 2015, LB412, § 1.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB35, section 11, with LB412, section 1, to reflect all amendments.

Note: Changes made by LB412 became effective August 30, 2015. Changes made by LB35 became operative January 1, 2017.

Cross References

Nebraska Model Business Corporation Act, see section 21-201.
Nebraska Nonprofit Corporation Act, see section 21-1901.
Nebraska Uniform Limited Liability Company Act, see section 21-101.

70-1907 C-BED project developer; provide notices.

To the extent feasible, a C-BED project developer shall provide, in writing, notice of incentives pursuant to the Rural Community-Based Energy Development Act for local ownership and local participation in a C-BED project to each property owner on whose property a turbine will be located and to the elected governing body of each municipality or political subdivision in which a turbine will be located.

Source: Laws 2007, LB629, § 7; Laws 2008, LB916, § 4; Laws 2015, LB412, § 2. Effective date August 30, 2015.

CHAPTER 71 PUBLIC HEALTH AND WELFARE

Article.

- 4. Health Care Facilities. 71-401 to 71-470.
- 8. Behavioral Health Services. 71-821 to 71-827.
- 13. Funeral Directors, Embalming, and Cremation.
 - (b) Cremation of Human Remains Act. 71-1355 to 71-1382.01.
- Care of Children.
 - (a) Foster Care Licensure. 71-1907.
 - (d) Step up to Quality Child Care Act. 71-1962.
- 22. Maternal and Child Health. 71-2228, 71-2229.
- 24. Drugs.
 - (a) Adulteration or Misbranding. 71-2401 to 71-2405. Transferred or Repealed.
 - (e) Return of Dispensed Drugs and Devices. 71-2421. Transferred.
 - (f) Cancer Drug Repository Program Act. 71-2426, 71-2427.
 - (i) Immunosuppressant Drug Repository Program Act. 71-2440, 71-2441.
 - (k) Correctional Facilities and Jails Relabeling and Redispensing. 71-2453.
 - (m) Prescription Drug Safety Act. 71-2457 to 71-2483.
- 25. Poisons.
 - (a) Poison Control Act. 71-2501 to 71-2512.
- 47. Hearing.
 - (b) Commission for the Deaf and Hard of Hearing. 71-4728.
- 54. Drug Product Selection. 71-5401.01 to 71-5409. Transferred or Repealed.
- 56. Rural Health.
 - (d) Rural Health Systems and Professional Incentive Act. 71-5650 to 71-5669.01.
- 57. Smoking and Tobacco.
 - (d) Nebraska Clean Indoor Air Act. 71-5716 to 71-5735.
- 62. Nebraska Regulation of Health Professions Act. 71-6207.02, 71-6223.02.
- 64. Building Construction. 71-6403, 71-6406.
- 74. Wholesale Drug Distributor Licensing. 71-7436 to 71-7447.
- 76. Health Care.
 - (b) Nebraska Health Care Funding Act. 71-7611.
- 82. Statewide Trauma System Act. 71-8201 to 71-8248.
- 85. Telehealth Services.
 - (b) Children's Behavioral Health, 71-8512.

ARTICLE 4

HEALTH CARE FACILITIES

Section

- 71-401. Act, how cited.
- 71-403. Definitions, where found. 71-419.01. Hospital pharmacy, defined.
- 71-436. License; multiple services or locations; effect.
- 71-448. License; disciplinary action; grounds.
- 71-470. Hospital pharmacy; license, when required; designate pharmacist in charge; duties; inspection.

71-401 Act, how cited.

Sections 71-401 to 71-470 shall be known and may be cited as the Health Care Facility Licensure Act.

Source: Laws 2000, LB 819, § 1; Laws 2001, LB 398, § 65; Laws 2004, LB 1005, § 41; Laws 2007, LB203, § 1; Laws 2009, LB288, § 31;

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Laws 2010, LB849, § 19; Laws 2010, LB999, § 1; Laws 2011, LB34, § 1; Laws 2011, LB542, § 1; Laws 2012, LB1077, § 1; Laws 2013, LB459, § 1; Laws 2015, LB37, § 68. Effective date August 30, 2015.

71-403 Definitions, where found.

For purposes of the Health Care Facility Licensure Act, unless the context otherwise requires, the definitions found in sections 71-404 to 71-431 shall apply.

Source: Laws 2000, LB 819, § 3; Laws 2007, LB203, § 2; Laws 2010, LB849, § 20; Laws 2015, LB37, § 69. Effective date August 30, 2015.

71-419.01 Hospital pharmacy, defined.

Hospital pharmacy means each facility licensed as a hospital in which the compounding, preparation for administration, or dispensing of drugs or devices pursuant to a chart order occurs for patients within the confines of the hospital with oversight by a pharmacist in charge.

Source: Laws 2015, LB37, § 70. Effective date August 30, 2015.

71-436 License; multiple services or locations; effect.

- (1) Except as otherwise provided in section 71-470, an applicant for licensure under the Health Care Facility Licensure Act shall obtain a separate license for each type of health care facility or health care service that the applicant seeks to operate. A single license may be issued for (a) a facility or service operating in separate buildings or structures on the same premises under one management, (b) an inpatient facility that provides services on an outpatient basis at multiple locations, or (c) a health clinic operating satellite clinics on an intermittent basis within a portion of the total geographic area served by such health clinic and sharing administration with such clinics.
- (2) The department may issue one license document that indicates the various types of health care facilities or health care services for which the entity is licensed. The department may inspect any of the locations that are covered by the license. If an entity is licensed in multiple types of licensure for one location, the department shall conduct all required inspections simultaneously for all types of licensure when requested by the entity.

Source: Laws 2000, LB 819, § 36; Laws 2002, LB 1062, § 43; Laws 2015, LB37, § 72. Effective date August 30, 2015.

71-448 License; disciplinary action; grounds.

The Division of Public Health of the Department of Health and Human Services may take disciplinary action against a license issued under the Health Care Facility Licensure Act on any of the following grounds:

(1) Violation of any of the provisions of the Assisted-Living Facility Act, the Health Care Facility Licensure Act, the Nebraska Nursing Home Act, or the rules and regulations adopted and promulgated under such acts;

- (2) Committing or permitting, aiding, or abetting the commission of any unlawful act;
- (3) Conduct or practices detrimental to the health or safety of a person residing in, served by, or employed at the health care facility or health care service;
- (4) A report from an accreditation body or public agency sanctioning, modifying, terminating, or withdrawing the accreditation or certification of the health care facility or health care service;
- (5) Failure to allow an agent or employee of the Department of Health and Human Services access to the health care facility or health care service for the purposes of inspection, investigation, or other information collection activities necessary to carry out the duties of the Department of Health and Human Services;
- (6) Discrimination or retaliation against a person residing in, served by, or employed at the health care facility or health care service who has submitted a complaint or information to the Department of Health and Human Services;
- (7) Discrimination or retaliation against a person residing in, served by, or employed at the health care facility or health care service who has presented a grievance or information to the office of the state long-term care ombudsman;
- (8) Failure to allow a state long-term care ombudsman or an ombudsman advocate access to the health care facility or health care service for the purposes of investigation necessary to carry out the duties of the office of the state long-term care ombudsman as specified in the rules and regulations adopted and promulgated by the Department of Health and Human Services;
 - (9) Violation of the Emergency Box Drug Act or the Pharmacy Practice Act;
 - (10) Failure to file a report required by section 38-1,127 or 71-552;
 - (11) Violation of the Medication Aide Act;
- (12) Failure to file a report of suspected abuse or neglect as required by sections 28-372 and 28-711; or
 - (13) Violation of the Automated Medication Systems Act.

Source: Laws 2000, LB 819, § 48; Laws 2004, LB 1005, § 44; Laws 2007, LB296, § 373; Laws 2007, LB463, § 1181; Laws 2008, LB308, § 12; Laws 2011, LB591, § 4; Laws 2015, LB37, § 73. Effective date August 30, 2015.

Cross References

Assisted-Living Facility Act, see section 71-5901.
Automated Medication Systems Act, see section 71-2444.
Emergency Box Drug Act, see section 71-2410.
Medication Aide Act, see section 71-6718.
Nebraska Nursing Home Act, see section 71-6037.
Pharmacy Practice Act, see section 38-2801.

71-470 Hospital pharmacy; license, when required; designate pharmacist in charge; duties; inspection.

(1) A hospital in which drugs or devices are compounded, dispensed, or administered pursuant to chart orders is not required to obtain a separate license for the hospital pharmacy, except that if the compounding or dispensing of drugs or devices is done in the pharmacy at the hospital for persons not registered as patients within the confines of the hospital, the hospital shall

obtain a pharmacy license. Compounding in a hospital pharmacy may occur for any hospital which is part of the same health care system under common ownership or which is a member of or an affiliated member of a formal network or partnership agreement.

- (2) Beginning January 1, 2016, each hospital shall designate a pharmacist licensed in this state as being the pharmacist in charge and responsible for the practice of pharmacy and medication use procedure in such hospital, including section 38-2867.02. The Board of Pharmacy or its designated representatives may examine and inspect the practice of pharmacy in any hospital licensed by the department.
- (3) The pharmacist in charge of a hospital pharmacy shall establish and implement policies and procedures for the practice of pharmacy and medication use in the hospital.

Source: Laws 2015, LB37, § 71.

Effective date August 30, 2015.

ARTICLE 8

BEHAVIORAL HEALTH SERVICES

Section

71-821. Children and Family Behavioral Health Support Act; act, how cited.

71-824. Post-adoption and post-guardianship case management services; notice; administration; evaluation.

71-827. Repealed. Laws 2015, LB 8, § 4.

71-821 Children and Family Behavioral Health Support Act; act, how cited.

Sections 71-821 to 71-826 shall be known and may be cited as the Children and Family Behavioral Health Support Act.

Source: Laws 2009, LB603, § 5; Laws 2015, LB8, § 2. Effective date August 30, 2015.

71-824 Post-adoption and post-guardianship case management services; notice; administration; evaluation.

No later than January 1, 2010, the department shall provide post-adoption and post-guardianship case management services for adoptive and guardianship families of former state wards on a voluntary basis. The department shall notify adoptive parents and guardians of the availability of such services and the process to access such services and that such services are provided on a voluntary basis. Notification shall be in writing and shall be provided at the time of finalization of the adoption agreement or completion of the guardianship and each six months thereafter until dissolution of the adoption, until termination of the guardianship, until the former state ward attains nineteen years of age, or until extended guardianship assistance payments and medical care are terminated pursuant to section 43-4511, whichever is earlier. Postadoption and post-guardianship case management services under this section shall be administered by the Division of Children and Family Services and shall be evaluated. The evaluation shall include, but not be limited to, the number and percentage of persons receiving such services and the degree of problem resolution reported by families receiving such services.

Source: Laws 2009, LB603, § 8; Laws 2014, LB908, § 9; Laws 2015, LB243, § 25.

Operative date May 28, 2015.

71-827 Repealed. Laws 2015, LB 8, § 4.

ARTICLE 13

FUNERAL DIRECTORS, EMBALMING, AND CREMATION

(b) CREMATION OF HUMAN REMAINS ACT

Section

71-1355. Act, how cited. 71-1356. Terms, defined.

71-1382. Cremated remains; final disposition.

71-1382.01. Cremated remains; veteran or spouse or dependent of veteran; procedures; final disposition; records; immunity.

(b) CREMATION OF HUMAN REMAINS ACT

71-1355 Act, how cited.

Sections 71-1355 to 71-1385 shall be known and may be cited as the Cremation of Human Remains Act.

Source: Laws 2003, LB 95, § 1; Laws 2015, LB146, § 1. Effective date August 30, 2015.

Cross References

Funeral Directing and Embalming Practice Act, see section 38-1401.

71-1356 Terms, defined.

For purposes of the Cremation of Human Remains Act, unless the context otherwise requires:

- Alternative container means a container in which human remains are placed in a cremation chamber for cremation;
- (2) Authorizing agent means a person vested with the right to control the disposition of human remains pursuant to section 30-2223 or a person authorized on the decedent's United States Department of Defense record of emergency data, DD Form 93, or its successor form, as provided in section 38-1425;
- (3) Casket means a rigid container made of wood, metal, or other similar material, ornamented and lined with fabric, which is designed for the encasement of human remains;
- (4) Cremated remains means the residue of human remains recovered after cremation and the processing of such remains by pulverization, leaving only bone fragments reduced to unidentifiable dimensions, and the unrecoverable residue of any foreign matter, such as eyeglasses, bridgework, or other similar material, that was cremated with the human remains;
- (5) Cremated remains receipt form means a form provided by a crematory authority to an authorizing agent or his or her representative that identifies cremated remains and the person authorized to receive such remains;
- (6) Cremation means the technical process that uses heat and evaporation to reduce human remains to bone fragments;
- (7) Cremation chamber means the enclosed space within which a cremation takes place;
- (8) Crematory means a building or portion of a building which contains a cremation chamber and holding facility;

- (9) Crematory authority means the legal entity subject to licensure by the department to maintain and operate a crematory and perform cremation;
- (10) Crematory operator means a person who is responsible for the operation of a crematory;
- (11) Delivery receipt form means a form provided by a funeral establishment to a crematory authority to document the receipt of human remains by such authority for the purpose of cremation;
- (12) Department means the Division of Public Health of the Department of Health and Human Services;
- (13) Director means the Director of Public Health of the Division of Public Health;
 - (14) Funeral director has the same meaning as in section 71-507;
 - (15) Funeral establishment has the same meaning as in section 38-1411;
- (16) Holding facility means the area of a crematory designated for the retention of human remains prior to cremation and includes a refrigerated facility;
- (17) Human remains means the body of a deceased person, or a human body part, in any stage of decomposition and includes limbs or other portions of the anatomy that are removed from a person or human remains for medical purposes during treatment, surgery, biopsy, autopsy, or medical research;
- (18) Permanent container means a receptacle made of durable material for the long-term placement of cremated remains;
- (19) Temporary container means a receptacle made of cardboard, plastic, or other similar material in which cremated remains are placed prior to the placement of such remains in an urn or other permanent container;
- (20) Veteran means a person who served on active duty as a member of the United States Armed Forces, a member of the Nebraska National Guard, or a member of the United States Reserve Forces, who was discharged or released from such service under conditions other than dishonorable, and who is eligible for burial in a veteran cemetery;
- (21) Veteran cemetery means a cemetery under the control of the United States Department of Veterans Affairs National Cemetery Administration or the Nebraska Department of Veterans' Affairs; and
- (22) Veterans service organization means an association, corporation, or other entity that is:
- (a) A charitable organization that is tax exempt under section 501(c)(3), 501(c)(4), or 501(c)(19) of the Internal Revenue Code of 1986; and
- (b) Organized for the benefit of veterans burial and interment and recognized by the Memorial Affairs Division of the United States Department of Veterans Affairs or the Nebraska Department of Veterans' Affairs. The term includes a member or employee of an eligible nonprofit veterans association, corporation, or entity that specifically assists in facilitating the identification, recovery, and interment of the unclaimed cremated remains of veterans.

Source: Laws 2003, LB 95, § 2; Laws 2007, LB296, § 469; Laws 2007, LB463, § 1186; Laws 2014, LB998, § 15; Laws 2015, LB146, § 2.

Effective date August 30, 2015.

71-1382 Cremated remains; final disposition.

- (1) For purposes of the Cremation of Human Remains Act, the delivery of the cremated remains to the authorizing agent or his or her representative shall constitute final disposition. If, after a period of sixty days after the date of cremation, the authorizing agent or his or her representative has not directed or otherwise arranged for the final disposition of the cremated remains or claimed the cremated remains for final disposition as provided in this section, the crematory authority or the funeral establishment in possession of the cremated remains may dispose of the cremated remains after making a reasonable attempt to contact the authorizing agent or his or her representative. This method of disposition may be used by any crematory authority or funeral establishment to dispose of all cremated remains in the possession of a crematory authority or funeral establishment on or after August 31, 2003.
- (2)(a) Cremated remains shall be delivered or released by the crematory authority or funeral establishment to the representative specified by the authorizing agent on the cremation authorization form.
- (b) If the crematory authority or funeral establishment has documentation that the cremated remains are those of a veteran or the spouse or dependent of a veteran who did not desire any funeral or burial-related services or ceremonies recognizing his or her service as a veteran and the authorizing agent or his or her representative has not directed or otherwise arranged for the final disposition or claimed the remains after such sixty-day period, the crematory authority or funeral establishment may dispose of the remains.
- (c) If the crematory authority or funeral establishment (i) has no information whether the cremated remains are those of a veteran or the spouse or dependent of a veteran or (ii) has information that the cremated remains are those of a veteran or the spouse or dependent of a veteran but no information on whether such veteran desired a service recognizing his or her service as a veteran, the crematory authority or funeral establishment may use the process provided in section 71-1382.01 to relinquish control of such cremated remains.
- (d) The owner of the crematory authority or his or her representative and the party receiving the cremated remains shall sign a cremated remains receipt form. The form shall include the name of the deceased, the date, time, and place of receipt of the cremated remains, and the signatures of the owner of the crematory or his or her representative and the authorizing agent or his or her representative. If the cremated remains are shipped, a form used by the shipper under subsection (4) of section 71-1381 may be used in lieu of a completed cremated remains receipt form if the shipper's form contains the information required for a cremated remains receipt form. Both the party delivering such remains and the party receiving such remains shall retain a copy of the cremated remains receipt form or shipper's form. Upon delivery, the cremated remains may be further transported within this state in any manner without a permit.

Source: Laws 2003, LB 95, § 28; Laws 2015, LB146, § 3. Effective date August 30, 2015.

71-1382.01 Cremated remains; veteran or spouse or dependent of veteran; procedures; final disposition; records; immunity.

(1)(a) If the authorizing agent or his or her representative has not directed or otherwise arranged for the final disposition of cremated remains or claimed

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cremated remains for final disposition as provided in section 71-1382, the crematory authority or funeral establishment may provide information regarding the unclaimed remains to the United States Department of Veterans Affairs, the Nebraska Department of Veterans' Affairs, or a veterans service organization and request that the department or the veterans service organization working with the department:

- (i) Determine if, based on the information received, the unclaimed cremated remains are those of a veteran or the spouse or dependent of a veteran; and
 - (ii) Verify if the decedent is eligible for burial in a veteran cemetery.
- (b) The information provided to the department may include a copy of the person's death certificate, the person's name, date of birth, place of birth, date of death, marriage certificate, social security number, military service number, branch of service, or military rank on date of death, or the Department of Defense Form 214, also known as the DD Form 214.
- (c) The information submitted by the crematory authority or funeral establishment to the Nebraska Department of Veterans' Affairs shall not be considered a public record for purposes of sections 84-712 to 84-712.09.
- (2) If the crematory authority or funeral establishment receives notification of a determination by the United States Department of Veterans Affairs or the Nebraska Department of Veterans' Affairs that the unclaimed cremated remains are those of a veteran or the spouse or dependent of a veteran and such person is eligible for burial in a veteran cemetery, then the crematory authority or funeral establishment may relinquish control of such remains to a veterans service organization or a designated member or employee of such organization.
- (3)(a) The veterans service organization shall provide disposition of the remains of such veteran or the spouse or dependent of a veteran with a funeral at a veteran cemetery after:
- (i) The veterans service organization has made reasonable efforts to locate the authorizing agent to notify him or her of the veterans service organization's intent to claim the cremated remains for the purpose of providing disposition in accordance with this section;
- (ii) The cremated remains of such veteran or the spouse or dependent of a veteran have been in the possession of the veterans service organization for a period of at least one year; and
- (iii) No attempt has been made to claim the unclaimed cremated remains by the authorizing agent within such one-year period.
- (b) The veterans service organization may provide disposition of cremated remains by placement in a tomb, mausoleum, crypt, or columbarium in a veteran cemetery or by burial in a veteran cemetery but shall not scatter the cremated remains.
- (4) If the crematory authority or funeral establishment relinquishes control of the unclaimed cremated remains to a veterans service organization, it shall:
- (a) Establish and maintain a record identifying the veterans service organization receiving the remains; and
- (b) Retain such record for five years from the date of transfer of the remains to the veterans service organization.
- (5) A crematory operator, funeral director, crematory authority, funeral establishment, or veterans service organization shall not be liable for the 2015 Supplement 904

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disposition of cremated remains in accordance with this section unless there is negligence or misconduct.

Source: Laws 2015, LB146, § 4.

Effective date August 30, 2015.

ARTICLE 19 CARE OF CHILDREN

(a) FOSTER CARE LICENSURE

Section

71-1907. Child passenger restraint; requirements; violation; penalty.

(d) STEP UP TO QUALITY CHILD CARE ACT

71-1962. Nebraska Early Childhood Professional Record System; creation and operation; State Department of Education; duties.

(a) FOSTER CARE LICENSURE

71-1907 Child passenger restraint; requirements; violation; penalty.

Any person furnishing foster care who is subject to licensure under section 71-1902 or the Children's Residential Facilities and Placing Licensure Act, when transporting in a motor vehicle any children for whom care is being furnished, shall use an approved child passenger restraint system for each child, except that an occupant protection system or a three-point safety belt system as defined in section 60-6,265 may be used for any child six years of age or older.

Any person violating this section shall be guilty of an infraction as defined in section 29-431 and shall have his or her license to furnish foster care revoked or suspended by the Department of Health and Human Services.

For purposes of this section, approved child passenger restraint system shall mean a restraint system which meets Federal Motor Vehicle Safety Standard 213 as developed by the National Highway Traffic Safety Administration, as such standard existed on July 20, 2002.

Source: Laws 1982, LB 69, § 1; Laws 1987, LB 386, § 4; Laws 1992, LB 958, § 10; Laws 1993, LB 370, § 475; Laws 1995, LB 401, § 28; Laws 1996, LB 1044, § 586; Laws 1997, LB 307, § 174; Laws 2000, LB 410, § 3; Laws 2002, LB 1073, § 3; Laws 2013, LB265, § 44; Laws 2015, LB231, § 43. Effective date August 30, 2015.

Cross References

Children's Residential Facilities and Placing Licensure Act, see section 71-1924.

(d) STEP UP TO QUALITY CHILD CARE ACT

71-1962 Nebraska Early Childhood Professional Record System; creation and operation; State Department of Education; duties.

- (1) Not later than March 1, 2014, the State Department of Education shall create and operate the Nebraska Early Childhood Professional Record System. The system shall be designed in order to:
 - (a) Establish a data base of Nebraska's early childhood education workforce;
- (b) Verify educational degrees and professional credentials held and relevant training completed by employees of participating applicable child care and early childhood education programs; and

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- (c) Provide such information to the Department of Health and Human Services for use in evaluating applications to be rated at a step above step one under section 71-1959.
- (2) When an applicable child care or early childhood education program participating in the quality rating and improvement system developed pursuant to section 71-1955 applies under section 71-1959 to be rated at a step above step one, the child care or early childhood education program shall report the educational degrees and professional credentials held and relevant training completed by its child care and early childhood education employees to the Nebraska Early Childhood Professional Record System for the program to be eligible for a quality scale rating above step one.
- (3) Any child care or early childhood education provider residing or working in Nebraska may report his or her educational degrees and professional credentials held, relevant training completed, and work history to the Nebraska Early Childhood Professional Record System.

Source: Laws 2013, LB507, § 11; Laws 2015, LB525, § 1. Effective date August 30, 2015.

ARTICLE 22 MATERNAL AND CHILD HEALTH

Section

71-2228. Obtaining benefits; prohibited acts; violation; penalty.

71-2229. Using benefits; prohibited acts; violation; penalty.

71-2228 Obtaining benefits; prohibited acts; violation; penalty.

Any person who by means of a willfully false statement or representation, by impersonation, or by other device obtains or attempts to obtain or aids or abets any person to obtain or to attempt to obtain (1) a food instrument to which he, she, or it is not entitled, (2) any supplemental foods to which such person is not entitled, or (3) any other benefit administered by the Department of Health and Human Services under sections 71-2226 and 71-2227 commits an offense and shall, upon conviction, be punished as follows: (a) If the aggregate value of all funds and other benefits obtained or attempted to be obtained is less than five hundred dollars, the person so convicted shall be guilty of a Class IV misdemeanor; (b) if the aggregate value of all funds and other benefits obtained or attempted to be obtained is five hundred dollars or more but less than one thousand five hundred dollars, the person so convicted shall be guilty of a Class III misdemeanor; or (c) if the aggregate value of all funds and other benefits obtained or attempted to be obtained is one thousand five hundred dollars or more, the person so convicted shall be guilty of a Class IV felony.

Source: Laws 1987, LB 643, § 20; Laws 1989, LB 344, § 24; Laws 1996, LB 1044, § 621; Laws 2015, LB605, § 81. Effective date August 30, 2015.

71-2229 Using benefits; prohibited acts; violation; penalty.

(1) A person commits an offense if he, she, or it knowingly and unlawfully uses, alters, or transfers a food instrument or supplemental food. An offense under this subsection shall be a Class IV misdemeanor if the value of the food instrument or benefit is less than five hundred dollars, shall be a Class III misdemeanor if the value of the food instrument or benefit is five hundred

dollars or more but less than one thousand five hundred dollars, and shall be a Class IV felony if the value of the food instrument or benefit is one thousand five hundred dollars or more.

- (2) A person commits an offense if he, she, or it (a) knowingly and unlawfully possesses a food instrument or supplemental food, (b) knowingly and unlawfully redeems a food instrument, (c) knowingly falsifies or misapplies a food instrument, or (d) fraudulently obtains a food instrument. An offense under this subsection shall be a Class IV misdemeanor if the value of the food instrument or benefit is less than five hundred dollars, shall be a Class III misdemeanor if the value of the food instrument or benefit is five hundred dollars or more but less than one thousand five hundred dollars, and shall be a Class IV felony if the value of the food instrument or benefit is one thousand five hundred dollars or more.
- (3) A person commits an offense if he, she, or it knowingly and unlawfully possesses a blank authorization to participate in the WIC program or CSF program. An offense under this subsection shall be a Class IV felony.
- (4) When food instruments or supplemental foods are obtained in violation of this section pursuant to one scheme or a continuing course of conduct, whether from the same or several sources, such conduct may be considered as one offense and the values aggregated in determining the grade of the offense.

Source: Laws 1987, LB 643, § 21; Laws 1989, LB 344, § 25; Laws 2015, LB605, § 82.

Effective date August 30, 2015.

ARTICLE 24 DRUGS

(a) ADULTERATION OR MISBRANDING

Section

- 71-2401. Transferred to section 71-2461.
- 71-2402. Transferred to section 71-2470.
- 71-2403. Repealed, Laws 2015, LB 37, § 93.
- 71-2404. Transferred to section 71-2480.
- 71-2405. Transferred to section 71-2481.

(e) RETURN OF DISPENSED DRUGS AND DEVICES

- 71-2421. Transferred to section 38-28,107.
 - (f) CANCER DRUG REPOSITORY PROGRAM ACT
- 71-2426. Cancer drug; accepted or dispensed; conditions.
- 71-2427. Participant; duties; fee authorized.

(i) IMMUNOSUPPRESSANT DRUG REPOSITORY PROGRAM ACT

- 71-2440. Immunosuppressant drug; accepted or dispensed; conditions.
- 71-2441. Participant; duties; resale prohibited.

(k) CORRECTIONAL FACILITIES AND JAILS RELABELING AND REDISPENSING

71-2453. Department of Correctional Services facilities, detention facilities, or jails; prescription drug or device; return for credit or relabeling and redispensing; requirements; liability; professional disciplinary action.

(m) PRESCRIPTION DRUG SAFETY ACT

- 71-2457. Act, how cited.
- 71-2458. Definitions, where found.
- 71-2459. Administer, defined.
- 71-2460. Administration, defined.

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| 71-2461. | Adulterated drug, defined. |
| 71-2462. | Chart order, defined. |
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| 71-2464. | Controlled substance, defined. |
| 71-2465. | Dispense or dispensing, defined. |
| 71-2466. | Distribute, defined. |
| 71-2467. | Drugs, medicines, and medicinal substances, defined. |
| 71-2468. | Labeling, defined. |
| 71-2469. | Medical order, defined. |
| 71-2470. | Misbranded drug, defined. |
| 71-2471. | Pharmacist, defined. |
| 71-2472. | Pharmacy, defined. |
| 71-2473. | Practitioner, defined. |
| 71-2474. | Prescribe, defined. |
| 71-2475. | Prescription, defined. |
| 71-2476. | Prescription drug or device or legend drug or device, defined. |
| 71-2477. | Act; how construed; practitioner; duties; compound or reconstitute drug; duties. |
| 71-2478. | Legend drug not a controlled substance; written, oral, or electronic prescription; information required; controlled substance; requirements; prohibited acts. |
| 71-2479. | Legend drug not a controlled substance; prescription; retention; label; contents. |
| 71-2480. | Drugs; adulteration or misbranding; confiscation; destruction or sale; proceeds; disposition. |
| 71-2481. | Drugs; manufacture or possession of adulterated or misbranded drugs; sale prohibited. |
| 71-2482. | Drugs; adulterated or misbranded; violations; penalties. |
| 71-2483. | Communication authorized |

(a) ADULTERATION OR MISBRANDING

- 71-2401 Transferred to section 71-2461.
- 71-2402 Transferred to section 71-2470.
- 71-2403 Repealed. Laws 2015, LB 37, § 93.
- 71-2404 Transferred to section 71-2480.
- 71-2405 Transferred to section 71-2481.
 - (e) RETURN OF DISPENSED DRUGS AND DEVICES
- **71-2421** Transferred to section **38-28,107**.
 - (f) CANCER DRUG REPOSITORY PROGRAM ACT
- 71-2426 Cancer drug; accepted or dispensed; conditions.
- (1) A cancer drug shall only be accepted or dispensed under the program if such drug is in its original, unopened, sealed, and tamper-evident packaging. A cancer drug packaged in single unit doses may be accepted and dispensed if the outside packaging is opened but the single-unit-dose packaging is unopened. There shall be no limitation on the number of doses that can be donated to the program as long as the donated drugs meet the requirements of this section. An injectable cancer drug may be accepted if it does not have temperature requirements other than controlled room temperature.

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- (2) A cancer drug shall not be accepted or dispensed under the program if (a) such drug bears an expiration date prior to the date of donation, (b) such drug is adulterated or misbranded as defined in section 71-2461 or 71-2470, (c) such drug has expired while in the repository, or (d) such drug has restricted distribution by the federal Food and Drug Administration.
- (3) Subject to limitations provided in this section, unused cancer drugs dispensed under the medical assistance program established pursuant to the Medical Assistance Act may be accepted and dispensed under the program.

Source: Laws 2003, LB 756, § 5; Laws 2005, LB 331, § 4; Laws 2006, LB 1116, § 1; Laws 2006, LB 1248, § 77; Laws 2015, LB37, § 74. Effective date August 30, 2015.

Cross References

Medical Assistance Act, see section 68-901.

71-2427 Participant; duties; fee authorized.

- (1) A participant shall comply with all applicable provisions of state and federal law relating to the storage, distribution, and dispensing of donated cancer drugs and shall inspect all such drugs prior to dispensing to determine if they are adulterated or misbranded as defined in section 71-2461 or 71-2470. Such drugs shall only be dispensed pursuant to a prescription issued by a prescribing practitioner. Such drugs may be distributed to another participant for dispensing.
- (2) A participant may charge a handling fee for distributing or dispensing cancer drugs under the program. Such fee shall be established in rules and regulations adopted and promulgated by the department. Cancer drugs donated under the program shall not be resold.

Source: Laws 2003, LB 756, § 6; Laws 2005, LB 331, § 5; Laws 2015, LB37, § 75.

Effective date August 30, 2015.

(i) IMMUNOSUPPRESSANT DRUG REPOSITORY PROGRAM ACT

71-2440 Immunosuppressant drug; accepted or dispensed; conditions.

- (1) An immunosuppressant drug shall only be accepted or dispensed under the program if such drug is in its original, unopened, sealed, and tamper-evident packaging. An immunosuppressant drug packaged in single unit doses may be accepted and dispensed if the outside packaging is opened but the single-unit-dose packaging is unopened. There shall be no limitation on the number of doses that can be donated to the program as long as the donated drugs meet the requirements of this section.
- (2) An immunosuppressant drug shall not be accepted or dispensed under the program if (a) such drug bears an expiration date prior to the date of donation, (b) such drug is adulterated or misbranded as defined in section 71-2461 or 71-2470, or (c) such drug has restricted distribution by the federal Food and Drug Administration.
- (3) Subject to limitations provided in this section, unused immunosuppressant drugs dispensed under the medical assistance program may be accepted and dispensed under the immunosuppressant drug repository program.

Source: Laws 2006, LB 994, § 46; Laws 2015, LB37, § 76. Effective date August 30, 2015.

71-2441 Participant; duties; resale prohibited.

- (1) A participant shall comply with all applicable provisions of state and federal law relating to the storage, distribution, and dispensing of donated immunosuppressant drugs and shall inspect all such drugs prior to dispensing to determine if the drugs are adulterated or misbranded as defined in section 71-2461 or 71-2470 or if the drugs bear an expiration date prior to the date of dispensing. Such drugs shall only be dispensed pursuant to a prescription issued by a prescribing practitioner. Such drugs may be distributed to another participant for dispensing.
- (2) Immunosuppressant drugs donated under the program shall not be resold.

Source: Laws 2006, LB 994, § 47; Laws 2015, LB37, § 77. Effective date August 30, 2015.

(k) CORRECTIONAL FACILITIES AND JAILS RELABELING AND REDISPENSING

71-2453 Department of Correctional Services facilities, detention facilities, or jails; prescription drug or device; return for credit or relabeling and redispensing; requirements; liability; professional disciplinary action.

- (1) Prescription drugs or devices which have been dispensed pursuant to a valid prescription and delivered to a Department of Correctional Services facility, a criminal detention facility, a juvenile detention facility, or a jail for administration to a prisoner or detainee held at such facility or jail, but which are not administered to such prisoner or detainee, may be returned to the pharmacy from which they were dispensed under contract with the facility or jail for credit or for relabeling and redispensing and administration to another prisoner or detainee held at such facility or jail pursuant to a valid prescription as provided in this section.
- (2)(a) The decision to accept return of a dispensed prescription drug or device for credit or for relabeling and redispensing rests solely with the pharmacist at the contracting pharmacy.
- (b) A dispensed prescription drug or device shall be properly stored and in the control of the facility or jail at all times prior to the return of the drug or device for credit or for relabeling and redispensing. The drug or device shall be returned in the original and unopened labeled container dispensed by the pharmacist with the tamper-evident seal intact, and the container shall bear the expiration date or calculated expiration date and lot number of the drug or device.
- (c) A prescription drug or device shall not be returned or relabeled and redispensed under this section if the drug or device is a controlled substance, if the drug has restricted distribution by the federal Food and Drug Administration, or if the relabeling and redispensing is otherwise prohibited by law.
 - (3) For purposes of this section:
 - (a) Administration has the definition found in section 38-2807;
 - (b) Calculated expiration date has the definition found in section 38-2808.01;
 - (c) Criminal detention facility has the definition found in section 83-4,125;
- (d) Department of Correctional Services facility has the definition of facility found in section 83-170;

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- (e) Dispense or dispensing has the definition found in section 38-2817;
- (f) Jail has the definition found in section 47-117;
- (g) Juvenile detention facility has the definition found in section 83-4,125;
- (h) Prescription has the definition found in section 38-2840; and
- (i) Prescription drug or device has the definition found in section 38-2841.
- (4) The Jail Standards Board, in consultation with the Board of Pharmacy, shall adopt and promulgate rules and regulations relating to the return of dispensed prescription drugs or devices for credit, relabeling, or redispensing under this section, including, but not limited to, rules and regulations relating to (a) education and training of persons authorized to administer the prescription drug or device to a prisoner or detainee, (b) the proper storage and protection of the drug or device consistent with the directions contained on the label or written drug information provided by the pharmacist for the drug or device, (c) limits on quantity to be dispensed, (d) transferability of drugs or devices for prisoners or detainees between facilities, (e) container requirements, (f) establishment of a drug formulary, and (g) fees for the pharmacy to accept the returned drug or device.
- (5) Any person or entity which exercises reasonable care in accepting, distributing, or dispensing prescription drugs or devices under this section or rules and regulations adopted and promulgated under this section shall be immune from civil or criminal liability or professional disciplinary action of any kind for any injury, death, or loss to person or property relating to such activities.

Source: Laws 2009, LB288, § 46; Laws 2011, LB274, § 2; Laws 2015, LB37, § 78.

Effective date August 30, 2015.

(m) PRESCRIPTION DRUG SAFETY ACT

71-2457 Act, how cited.

Sections 71-2457 to 71-2483 shall be known and may be cited as the Prescription Drug Safety Act.

Source: Laws 2015, LB37, § 1. Effective date August 30, 2015.

71-2458 Definitions, where found.

For purposes of the Prescription Drug Safety Act, the definitions found in sections 71-2459 to 71-2476 apply.

Source: Laws 2015, LB37, § 2. Effective date August 30, 2015.

71-2459 Administer, defined.

Administer means to directly apply a drug or device by injection, inhalation, ingestion, or other means to the body of a patient or research subject.

Source: Laws 2015, LB37, § 3. Effective date August 30, 2015.

71-2460 Administration, defined.

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Administration means the act of (1) administering, (2) keeping a record of such activity, and (3) observing, monitoring, reporting, and otherwise taking appropriate action regarding desired effect, side effect, interaction, and contraindication associated with administering the drug or device.

Source: Laws 2015, LB37, § 4.

Effective date August 30, 2015.

71-2461 Adulterated drug, defined.

Adulterated drug means an article (1) if, when a drug is sold under or by the name recognized in The United States Pharmacopeia and The National Formulary, it differs from the standard of strength, quality, or purity as determined by the test laid down in The United States Pharmacopeia and The National Formulary official at the time of investigation, except that no drug defined in The United States Pharmacopeia and The National Formulary shall be deemed to be adulterated under this subdivision if the standard of strength or purity is plainly stated upon the bottle, box, or other container thereof, although the standard may differ from that determined by the test laid down in The United States Pharmacopeia and The National Formulary, or (2) if its strength or purity falls below the professed standard of quality under which it is sold.

Source: Laws 1941, c. 141, § 9, p. 560; C.S.Supp.,1941, § 81-928; R.S. 1943, § 81-620; R.S.1943, (2009), § 71-2401; Laws 2015, LB37,

Effective date August 30, 2015.

71-2462 Chart order, defined.

Chart order has the definition found in section 38-2810.

Source: Laws 2015, LB37, § 6.

Effective date August 30, 2015.

71-2463 Compounding, defined.

Compounding means the preparation of components into a drug product.

Source: Laws 2015, LB37, § 7.

Effective date August 30, 2015.

71-2464 Controlled substance, defined.

Controlled substance has the definition found in section 28-401.

Source: Laws 2015, LB37, § 8.

Effective date August 30, 2015.

71-2465 Dispense or dispensing, defined.

- (1) Dispense or dispensing means interpreting, evaluating, and implementing a medical order, including preparing and delivering a drug or device to a patient or caregiver as defined in section 38-2809 in a suitable container appropriately labeled for subsequent administration to, or use by, a patient.
- (2) Dispensing includes (a) dispensing incident to practice, (b) dispensing pursuant to a delegated dispensing permit, (c) dispensing pursuant to a medical 2015 Supplement 912

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order, and (d) any transfer of a prescription drug or device to a patient or caregiver as defined in section 38-2809 other than by administering.

Source: Laws 2015, LB37, § 9.

Effective date August 30, 2015.

71-2466 Distribute, defined.

Distribute means to deliver a drug or device, other than by administering or dispensing.

Source: Laws 2015, LB37, § 10.

Effective date August 30, 2015.

71-2467 Drugs, medicines, and medicinal substances, defined.

Drugs, medicines, and medicinal substances means (1) articles recognized in The United States Pharmacopeia and The National Formulary, the Homeopathic Pharmacopoeia of the United States, or any supplement to any of them, (2) articles intended for use in the diagnosis, cure, mitigation, treatment, or prevention of diseases in humans or animals, (3) articles, except food, intended to affect the structure or any function of the body of a human or an animal, (4) articles intended for use as a component of any articles specified in subdivision (1), (2), or (3) of this section, except any device or its components, parts, or accessories, and (5) prescription drugs or devices.

Source: Laws 2015, LB37, § 11.

Effective date August 30, 2015.

71-2468 Labeling, defined.

Labeling means the process of preparing and affixing a label to any drug container or device container, exclusive of the labeling by a manufacturer, packager, or distributor of a nonprescription drug or commercially packaged legend drug or device. Any such label shall include all information required by section 71-2479 and federal law or regulation. Compliance with labeling requirements under federal law for devices described in subsection (2) of section 38-2841, medical gases, and medical gas devices constitutes compliance with state law and regulations for purposes of this section.

Source: Laws 2015, LB37, § 12.

Effective date August 30, 2015.

71-2469 Medical order, defined.

Medical order means a prescription, a chart order, or an order for pharmaceutical care issued by a practitioner.

Source: Laws 2015, LB37, § 13.

Effective date August 30, 2015.

71-2470 Misbranded drug, defined.

(1) Misbranded drug means a drug, the package or label of which bears any statement, design, or device regarding a drug, or the ingredients of substances contained therein, which is false or misleading in any particular, or any drug product which is falsely labeled with the name and place of business of the manufacturer, packager, or distributor.

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(2) Misbranded drug includes an article (a) if it is an imitation of or offered for sale under the name of another article, (b) if it is labeled or branded so as to deceive or mislead the purchaser or purport to be a foreign product when not so, or if the contents of the package as originally put up have been removed, in whole or in part, and other contents have been placed in such package, or if the package fails to bear a statement, on the label, of the quantity or proportion of any alcohol, morphine, opium, cocaine, heroin, alpha or beta eucaine, chloroform, cannabis indica, chloral hydrate or acetanilide, phenacetine (acetphenetidine), antipyrine, belladonna, or any derivative or preparation of any such substance contained therein, or (c) if its package or label bears or contains any statement, design, or device regarding the curative or therapeutic effect of such article, or any of the ingredients or substances contained therein, which is false or fraudulent.

Source: Laws 1941, c. 141, § 10, p. 561; C.S.Supp.,1941, § 81-929; R.S.1943, § 81-621; R.S.1943, (2009), § 71-2402; Laws 2015, LB37, § 14.

Effective date August 30, 2015.

71-2471 Pharmacist, defined.

Pharmacist means any person who is licensed by the State of Nebraska to practice pharmacy as defined in section 38-2837.

Source: Laws 2015, LB37, § 15. Effective date August 30, 2015.

Cross References

Uniform Credentialing Act, see section 38-101.

71-2472 Pharmacy, defined.

Pharmacy has the same meaning as in section 71-425.

Source: Laws 2015, LB37, § 16. Effective date August 30, 2015.

71-2473 Practitioner, defined.

Practitioner means a certified registered nurse anesthetist, a certified nurse midwife, a dentist, an optometrist, a nurse practitioner, a pharmacist, a physician assistant, a physician, or a podiatrist credentialed under the Uniform Credentialing Act.

Source: Laws 2015, LB37, § 17.

Effective date August 30, 2015.

Cross References

Uniform Credentialing Act, see section 38-101.

71-2474 Prescribe, defined.

Prescribe means to issue a medical order.

Source: Laws 2015, LB37, § 18. Effective date August 30, 2015.

71-2475 Prescription, defined.

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Prescription means an order for a drug or device issued by a practitioner for a specific patient, for emergency use, or for use in immunizations. Prescription does not include a chart order.

Source: Laws 2015, LB37, § 19.

Effective date August 30, 2015.

71-2476 Prescription drug or device or legend drug or device, defined.

- (1) Prescription drug or device or legend drug or device means a drug or device:
- (a) Which is required under federal law to be labeled with one of the following statements prior to being dispensed or delivered:
 - (i) Caution: Federal law prohibits dispensing without prescription;
- (ii) Caution: Federal law restricts this drug to use by or on the order of a licensed veterinarian; or
 - (iii) "Rx Only"; or
- (b) Which is required by any applicable federal or state law to be dispensed pursuant only to a prescription or chart order or which is restricted to use by practitioners only.
- (2) Prescription drug or device or legend drug or device does not include a type of device, including supplies and device components, which carries the federal Food and Drug Administration legend "Caution: Federal law restricts this device to sale by or on the order of a licensed health care practitioner" or an alternative legend approved by the federal Food and Drug Administration which it recognizes, in published guidance, as conveying essentially the same message.

Source: Laws 2015, LB37, § 20.

Effective date August 30, 2015.

71-2477 Act; how construed; practitioner; duties; compound or reconstitute drug; duties.

- (1) Nothing in the Prescription Drug Safety Act shall be construed as authority for a practitioner to perform any activity he or she is not otherwise authorized to perform by another law of this state.
- (2) A practitioner that stores, dispenses, compounds, administers, or otherwise provides any drug to a patient shall comply with the Prescription Drug Safety Act.
- (3) A practitioner or authorized person that compounds or reconstitutes any drug shall comply with section 38-2867.01.

Source: Laws 2015, LB37, § 21.

Effective date August 30, 2015.

71-2478 Legend drug not a controlled substance; written, oral, or electronic prescription; information required; controlled substance; requirements; prohibited acts.

(1) Except as otherwise provided in this section or the Uniform Controlled Substances Act or except when administered directly by a practitioner to an ultimate user, a legend drug which is not a controlled substance shall not be

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dispensed without a written, oral, or electronic prescription. Such prescription shall be valid for twelve months after the date of issuance.

- (2) A prescription for a legend drug which is not a controlled substance shall contain the following information prior to being filled by a pharmacist or practitioner who holds a pharmacy license under subdivision (1) of section 38-2850: (a) Patient's name, (b) name of the drug, device, or biological, (c) strength of the drug or biological, if applicable, (d) dosage form of the drug or biological, (e) quantity of the drug, device, or biological prescribed, (f) directions for use, (g) date of issuance, (h) number of authorized refills, (i) prescribing practitioner's name, and (j) if the prescription is written, prescribing practitioner's signature. Prescriptions for controlled substances must meet the requirements of sections 28-414 and 28-414.01.
- (3) A written, signed paper prescription may be transmitted to the pharmacy via facsimile which shall serve as the original written prescription. An electronic prescription may be electronically or digitally signed and transmitted to the pharmacy and may serve as the original prescription.
- (4) It shall be unlawful for any person knowingly or intentionally to possess or to acquire or obtain or to attempt to acquire or obtain, by means of misrepresentation, fraud, forgery, deception, or subterfuge, possession of any drug substance not classified as a controlled substance under the Uniform Controlled Substances Act which can only be lawfully dispensed, under federal statutes in effect on January 1, 2015, upon the written or oral prescription of a practitioner authorized to prescribe such substances.

Source: Laws 2015, LB37, § 22. Effective date August 30, 2015.

Cross References

Uniform Controlled Substances Act, see section 28-401.01.

71-2479 Legend drug not a controlled substance; prescription; retention; label; contents.

- (1) Any prescription for a legend drug which is not a controlled substance shall be kept by the pharmacy or the practitioner who holds a pharmacy license in a readily retrievable format and shall be maintained for a minimum of five years. The pharmacy or practitioner shall make all such files readily available to the department and law enforcement for inspection without a search warrant.
- (2) Before dispensing a legend drug which is not a controlled substance pursuant to a written, oral, or electronic prescription, a label shall be affixed to the container in which the drug is dispensed. Such label shall bear (a) the name, address, and telephone number of the pharmacy or practitioner, (b) the name of the patient, (c) the date of filling, (d) the serial number of the prescription under which it is recorded in the practitioner's prescription records, (e) the name of the prescribing practitioner, (f) the directions for use (g) the name of the drug, device, or biological unless instructed to omit by the prescribing practitioner, (h) the strength of the drug or biological, if applicable, (i) the quantity of the drug, device, or biological in the container, except unit-916

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dose containers, (j) the dosage form of the drug or biological, and (k) any cautionary statements contained in the prescription.

Source: Laws 2015, LB37, § 23. Effective date August 30, 2015.

71-2480 Drugs; adulteration or misbranding; confiscation; destruction or sale; proceeds; disposition.

Any drug which is adulterated or misbranded and which is sold, offered for sale, or delivered within this state shall be liable to be proceeded against where the same is found and seized for confiscation by a process of libel for condemnation. If such drug is condemned as being adulterated or misbranded or of a poisonous or deleterious character, the drug shall be disposed of by destruction or sale as the court may direct, and the proceeds thereof, if sold, less the legal costs and charges, shall be paid into the treasury of this state, and such goods shall not be sold in any jurisdiction contrary to the Prescription Drug Safety Act or the laws of that jurisdiction. Any libel proceeding in rem may be joined with any criminal prosecution in personam or may be prosecuted separately.

Source: Laws 1941, c. 141, § 12, p. 561; C.S.Supp.,1941, § 81-931; R.S.1943, § 81-623; R.S.1943, (2009), § 71-2404; Laws 2015, LB37, § 24. Effective date August 30, 2015.

71-2481 Drugs; manufacture or possession of adulterated or misbranded drugs; sale prohibited.

No person shall, within this state, manufacture for sale therein or have in his or her possession with intent to sell, offer or expose for sale, or sell any remedies, medicines, or drugs which are adulterated or misbranded.

Source: Laws 1941, c. 141, § 12, p. 561; C.S.Supp.,1941, § 81-931; R.S.1943, § 81-624; R.S.1943, (2009), § 71-2405; Laws 2015, LB37, § 25. Effective date August 30, 2015.

71-2482 Drugs; adulterated or misbranded; violations; penalties.

Any person violating any of the provisions of section 71-2480 or 71-2481 is guilty of a Class III misdemeanor. Any person, for a second or subsequent violation of any of the provisions of section 71-2480 or 71-2481, is guilty of a Class II misdemeanor.

Source: Laws 2015, LB37, § 26. Effective date August 30, 2015.

71-2483 Communication authorized.

An employee or agent of a prescribing practitioner may communicate a prescription, chart order, or refill authorization issued by the prescribing practitioner to a pharmacist or a pharmacist intern except for an emergency oral authorization for a controlled substance listed in Schedule II of section 28-405.

Source: Laws 2015, LB37, § 27. Effective date August 30, 2015.

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ARTICLE 25 POISONS

(a) POISON CONTROL ACT

| Section | |
|-------------|--|
| 71-2501. | Poison, defined; exceptions. |
| 71-2501.01. | Act, how cited. |
| 71-2502. | Poisons; sale; labeling required. |
| 71-2505. | Act; applicability. |
| 71-2506. | Poisons; sale; revised schedule of poisons; preparation; notice; hearing; appeal. |
| 71-2507. | Poisons; sale by person not registered pharmacist prohibited; exception. |
| 71-2509. | Poisons; restriction to sale upon medical order; power of Department of Health and Human Services. |
| 71-2510. | Sales excluded from act. |
| 71-2510.01. | Embalming fluids; use of arsenic or strychnine prohibited; label required violation; penalty. |
| 71-2511. | Repealed. Laws 2015, LB 37, § 93. |
| 71-2512 | Violations: penalty |

(a) POISON CONTROL ACT

71-2501 Poison, defined; exceptions.

For purposes of the Poison Control Act:

- (1) Poison includes: Arsenic, metallic or elemental, and all poisonous compounds and preparations thereof; corrosive sublimate; white precipitate; red precipitate, mercuric iodide; nitrate of mercury; hydrocyanic acid and all its salts and poisonous compounds; aconitine, arecoline, atropine, brucine, colchicine, coniine, daturine, delphinine, gelsemine, gelseminine, homatropine, hyos cine, hyoscyamine, lobeline, pelletierine, physostigmine, pilocarpine, sparteine strychnine, veratrine, and all other poisonous alkaloids and their salts, poisonous compounds, and preparations; volatile or essential oil of bitter almonds natural and artificial; aconite, belladonna, calabar bean, cantharides, colchicum, conium cotton root, cocculus indicum, datura, ergot, gelsemium, henbane, ignatia, lobelia, nux vomica, savin, scopolamine, solanum, stramonium, staphisagra, strophanthus, veratrum viride, and their pharmaceutical preparations and compounds; cantharidin, picrotoxin, elaterin, santonin, their poisonous chemical compounds and derivatives and preparations; ascaridol; volatile oil of mustard, natural and synthetic; oil of tansy; oil of sayin, glacial acetic acid; trichloracetic acid; aniline oil; benzaldehyde; bromoform; carbolic acid; cresylic acid; chloral hydrate; chromic acid; croton oil; dinitrophenol; mineral acids; oxalic acid; nitrobenzene; phosphorous; paraldehyde; picric acid; salts of antimony; salts of barium, except the sulphate, salts of cobalt, salts of chromium; salts of lead; salts of thallium; salts of zinc; carbon tetrachloride, and silver nitrate: and
 - (2) Poison does not include:
- (a) Agricultural or garden spray, insecticides, concentrated lye, fungicides, rodent destroyers, and other preparations of whatever ingredients, preservative or otherwise for animal or poultry use, for commercial, industrial, manufacturing, or fire protection purposes or any combination of such purposes, and not for human use, when the same are properly packaged, prepared, and labeled with official poison labels in conformity with the terms and provisions of section 71-2502 or the Federal Food, Drug, and Cosmetic Act, as such act

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existed on May 1, 2001, or the Federal Insecticide, Fungicide, and Rodenticide Act, as such act existed on May 1, 2001;

- (b) Preparations prepared by or under the supervision of a governmental agency for use by it or under its direction in the suppression of injurious insect pests and plant diseases destructive to the agricultural and horticultural interests of the state; and
- (c) Preparations for the destruction of rodents, predatory animals, or noxious weeds.

Source: Laws 1941, c. 141, § 13, p. 562; C.S.Supp.,1941, § 81-932; R.S.1943, § 81-625; Laws 1957, c. 296, § 1, p. 1068; Laws 2001, LB 398, § 75; Laws 2015, LB37, § 80. Effective date August 30, 2015.

71-2501.01 Act, how cited.

Sections 71-2501 to 71-2512 shall be known and may be cited as the Poison Control Act.

Source: Laws 2015, LB37, § 79. Effective date August 30, 2015.

71-2502 Poisons; sale; labeling required.

It shall be unlawful for any person to vend, sell, dispense, give away, furnish, or otherwise dispose of, or cause to be vended, sold, dispensed, given away, furnished, or otherwise disposed of, either directly or indirectly, any poison without affixing, or causing to be affixed, to the bottle, box, vessel, or package containing the same, a label, printed or plainly written, containing the name of the article, the word poison, the name and place of business of the seller, manufacturer, packager, or distributor, and the date of sale; nor shall it be lawful for any person to deliver any of such poisons until he or she has satisfied himself or herself that the person to whom delivery is made is aware of and understands the poisonous nature of the article and that such poison is to be used for a legitimate purpose.

Source: Laws 1941, c. 141, § 14, p. 563; C.S.Supp.,1941, § 81-933; R.S.1943, § 81-626; Laws 2015, LB37, § 81. Effective date August 30, 2015.

71-2505 Act; applicability.

- (1) The Poison Control Act does not apply to the dispensing of poisons or preparation of medicines by practitioners credentialed under the Uniform Credentialing Act who are duly authorized by law to administer or professionally use those poisons specifically named in section 71-2501.
- (2) The Poison Control Act does not apply to the sale of patent or proprietary medicines in the original package of the manufacturer, packager, or distributor when labeled in conformity with section 71-2502.

Source: Laws 1941, c. 141, § 14, p. 564; C.S.Supp.,1941, § 81-933; R.S.1943, § 81-629; Laws 2007, LB463, § 1203; Laws 2015, LB37, § 82. Effective date August 30, 2015.

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Cross References

Uniform Credentialing Act, see section 38-101.

71-2506 Poisons; sale; revised schedule of poisons; preparation; notice; hearing; appeal.

- (1) Whenever, in the judgment of the Department of Health and Human Services, it becomes necessary for the protection of the public to add any poison, not specifically enumerated in section 71-2501, the department shall have printed a revised schedule of all poisons coming under section 71-2501. The department shall forward by mail one copy to each person registered upon its books and to every person applying for same, and the revised schedule shall carry an effective date for the new poisons added. No poison shall be added by the department under this section unless the same shall be as toxic in its effect as any of the poisons enumerated under section 71-2501.
- (2) Whenever the department proposes to bring any additional poisons under section 71-2501, the proposal shall be set down for hearing. At least ten days' notice of such hearing shall be given by the department. The notice shall designate the poison to be added and shall state the time and place of the hearing. Such notice shall be given by such means as the department determines to be reasonably calculated to notify the various interested parties. The department may adopt and promulgate such rules and regulations with respect to the conduct of such hearings as may be necessary.
- (3) Any person aggrieved by any order of the department passed pursuant to this section may appeal such order, and the appeal shall be in accordance with the Administrative Procedure Act.

Source: Laws 1941, c. 141, § 14, p. 564; C.S.Supp.,1941, § 81-933; R.S.1943, § 81-630; Laws 1988, LB 352, § 127; Laws 1996, LB 1044, § 627; Laws 2007, LB296, § 546; Laws 2015, LB37, § 83. Effective date August 30, 2015.

Cross References

Administrative Procedure Act, see section 84-920.

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71-2507 Poisons; sale by person not registered pharmacist prohibited; exception.

It shall be unlawful for any person, other than a duly registered pharmacist, to sell or dispense poisons as named in section 71-2501, except as otherwise provided in section 71-2501.

Source: Laws 1941, c. 141, § 14, p. 565; C.S.Supp.,1941, § 81-933; R.S.1943, § 81-631; Laws 2015, LB37, § 84. Effective date August 30, 2015.

71-2509 Poisons; restriction to sale upon medical order; power of Department of Health and Human Services.

The Department of Health and Human Services may adopt and promulgate rules and regulations, whenever such action becomes necessary for the protection of the public, to prohibit the sale of any poison, subject to this section, except upon the original written, oral, or electronic medical order of practitioners credentialed under the Uniform Credentialing Act who are duly authorized by law to administer or professionally use those poisons specifically named in section 71-2501. Whenever in the opinion of the department it is in the interest

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of the public health, the department may adopt and promulgate rules and regulations, not inconsistent with the Poison Control Act, further restricting or prohibiting the retail sale of any poison. The rules and regulations must be applicable to all persons alike. The department shall, upon request by any person authorized by the Poison Control Act to sell or dispense any poisons, furnish such person with a list of all articles, preparations, and compounds the sale of which is prohibited or regulated by the Poison Control Act.

Source: Laws 1941, c. 141, § 14, p. 565; C.S.Supp.,1941, § 81-933; R.S.1943, § 81-633; Laws 1996, LB 1044, § 628; Laws 2007, LB296, § 547; Laws 2007, LB463, § 1204; Laws 2015, LB37, § 85.

Effective date August 30, 2015.

Cross References

Uniform Credentialing Act, see section 38-101.

71-2510 Sales excluded from act.

The Poison Control Act does not apply to sales of poisons made to practitioners credentialed under the Uniform Credentialing Act who are duly authorized by law to administer or professionally use those poisons specifically named in section 71-2501, to sales made by any manufacturer, wholesale dealer, or licensed pharmacist to another manufacturer, wholesale dealer, or licensed pharmacist, to a hospital, college, school, or scientific or public institution, or to any person using any of such poisons in the arts or for industrial, manufacturing, or agricultural purposes and believed to be purchasing any poison for legitimate use, or to the sales of pesticides used in agricultural and industrial arts or products used for the control of insect or animal pests or weeds or fungus diseases, if in all such cases, except sales for use in industrial arts, manufacturing, or processing, the poisons are labeled in accordance with section 71-2502.

Source: Laws 1941, c. 141, § 14, p. 565; C.S.Supp.,1941, § 81-933; R.S.1943, § 81-634; Laws 1993, LB 588, § 36; Laws 2007; LB463, § 1205; Laws 2015, LB37, § 86. Effective date August 30, 2015.

Cross References

Uniform Credentialing Act, see section 38-101.

71-2510.01 Embalming fluids; use of arsenic or strychnine prohibited; label required; violation; penalty.

- (1) No person, firm, corporation, partnership, or limited liability company shall manufacture, give away, sell, expose for sale, or deliver any embalming fluid or other fluids of whatsoever name, to be used for or intended for use in the embalming of dead human bodies, which contain arsenic or strychnine, or preparations, compounds, or salts thereof, without having the words arsenic contained herein or strychnine contained herein, as the case may be, written or printed upon a label pasted on the bottle, cask, flask, or carboy in which such fluid shall be contained.
- (2) No undertaker or other person shall embalm with, inject into, or place upon any dead human body, any fluid or preparation of any kind which contains arsenic or strychnine, or preparations, compounds, or salts thereof.

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(3) Any person, firm, corporation, partnership, or limited liability company violating any of the provisions of subsection (1) or (2) of this section shall be guilty of a Class III misdemeanor.

Source: Laws 1977, LB 38, § 85; Laws 1993, LB 121, § 176; R.S.1943, (2008), § 28-425; Laws 2015, LB37, § 87. Effective date August 30, 2015.

71-2511 Repealed. Laws 2015, LB 37, § 93.

71-2512 Violations; penalty.

Any person violating any of the provisions of the Poison Control Act, except as specific penalties are otherwise imposed, is guilty of a Class III misdemeanor. Any person, for a second or subsequent violation of any of the provisions of the Poison Control Act, when another specific penalty is not expressly imposed, is guilty of a Class II misdemeanor.

Source: Laws 1941, c. 141, § 17, p. 567; C.S.Supp.,1941, § 81-935; R.S.1943, § 81-636; Laws 1972, LB 1067, § 3; Laws 1977, LB 39, § 167; Laws 1988, LB 1100, § 131; Laws 1988, LB 1012, § 12; Laws 2015, LB37, § 88. Effective date August 30, 2015.

ARTICLE 47 HEARING

(b) COMMISSION FOR THE DEAF AND HARD OF HEARING

Section

71-4728. Commission; purpose; duties.

(b) COMMISSION FOR THE DEAF AND HARD OF HEARING

71-4728 Commission; purpose; duties.

The commission shall serve as the principal state agency responsible for monitoring public policies and implementing programs which shall improve the quality and coordination of existing services for deaf or hard of hearing persons and promote the development of new services when necessary. To perform this function the commission shall:

- (1) Inventory services available for meeting the problems of persons with a hearing loss and assist such persons in locating and securing such services;
- (2) License interpreters and video remote interpreting providers under sections 20-150 to 20-159 and prepare and maintain a roster of licensed interpreters as defined in section 20-151. The roster shall include the type of employment the interpreter generally engages in, the type of license held, and the expiration date of the license. Each interpreter included on the roster shall provide the commission with his or her social security number which shall be kept confidential by the commission. The roster shall be made available to local, state, and federal agencies and shall be used for referrals to private organizations and individuals seeking interpreters and video remote interpreting providers;
- (3) Promote the training of interpreters and video remote interpreting providers for deaf or hard of hearing persons;

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- (4) Provide counseling to deaf or hard of hearing persons or refer such persons to private or governmental agencies which provide counseling services;
- (5) Conduct a voluntary census of deaf or hard of hearing persons in Nebraska and compile a current registry;
- (6) Promote expanded adult educational opportunities for deaf or hard of hearing persons;
- (7) Serve as an agency for the collection of information concerning deaf or hard of hearing persons and for the dispensing of such information to interested persons by collecting studies, compiling bibliographies, gathering information, and conducting research with respect to the education, training, counseling, placement, and social and economic adjustment of deaf or hard of hearing persons and with respect to the causes, diagnosis, treatment, and methods of prevention of impaired hearing;
- (8) Appoint advisory or special committees when appropriate for indepth investigations and study of particular problems and receive reports of findings and recommendations:
- (9) Assess and monitor programs for services to deaf or hard of hearing persons and make recommendations to those state agencies providing such services regarding changes necessary to improve the quality and coordination of the services:
- (10) Make recommendations to the Governor and the Legislature with respect to modification in existing services or establishment of additional services for deaf or hard of hearing persons. The recommendations submitted to the Legislature shall be submitted electronically;
- (11) Promote awareness and understanding of the rights of deaf or hard of hearing persons;
- (12) Promote statewide communication services for deaf or hard of hearing persons;
- (13) Assist deaf or hard of hearing persons in accessing comprehensive mental health, alcoholism, and drug abuse services;
- (14) Provide licensed interpreters in public and private settings for the benefit of deaf or hard of hearing persons, if private-practice licensed interpreters are not available, and establish and collect reasonable fees for such services; and
- (15) Approve, conduct, and sponsor continuing education programs and other activities to assess continuing competence of licensees. The commission shall establish and charge reasonable fees for such activities. All fees collected pursuant to this section by the commission shall be remitted to the State Treasurer for credit to the Commission for the Deaf and Hard of Hearing Fund. Such fees shall be disbursed for payment of expenses related to this section.

Source: Laws 1979, LB 101, § 9; Laws 1981, LB 250, § 5; Laws 1987, LB 376, § 20; Laws 1995, LB 25, § 3; Laws 1997, LB 851, § 18; Laws 1999, LB 359, § 2; Laws 2002, LB 22, § 16; Laws 2006, LB 87, § 4; Laws 2012, LB782, § 117; Laws 2015, LB287, § 6. Effective date August 30, 2015.

Cross References

Telecommunications Relay System Act, see section 86-301.

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ARTICLE 54 DRUG PRODUCT SELECTION

| Section | |
|-------------|-----------------------------------|
| 71-5401.01. | Transferred to section 38-28,108. |
| 71-5401.02. | Transferred to section 38-28,109. |
| 71-5402. | Transferred to section 38-28,110. |
| 71-5403. | Transferred to section 38-28,111. |
| 71-5404. | Transferred to section 38-28,112. |
| 71-5405. | Transferred to section 38-28,113. |
| 71-5406. | Transferred to section 38-28,114. |
| 71-5407. | Transferred to section 38-28,115. |
| 71-5409. | Transferred to section 38-28,116. |

- 71-5401.01 Transferred to section 38-28,108.
- 71-5401.02 Transferred to section 38-28,109.
- 71-5402 Transferred to section 38-28,110.
- 71-5403 Transferred to section 38-28,111.
- 71-5404 Transferred to section 38-28,112.
- 71-5405 Transferred to section 38-28,113.
- 71-5406 Transferred to section 38-28,114.
- 71-5407 Transferred to section 38-28,115.
- 71-5409 Transferred to section 38-28,116.

ARTICLE 56

RURAL HEALTH

(d) RURAL HEALTH SYSTEMS AND PROFESSIONAL INCENTIVE ACT

Section 71-5650. Act, how cited. 71-5652. Purposes of act. 71-5653. Terms, defined. 71-5661. Financial incenti

- 71-5661. Financial incentives; funding; Rural Health Professional Incentive Fund; created; use; investment.
- 71-5662. Student loan; medical resident incentive; loan repayment; eligibility.
- 71-5663. Amount of financial assistance; limitation. 71-5666. Student loan recipient agreement; contents.
- 71-5667. Agreements under prior law; renegotiation. Toan repayment recipient agreement; contents.
- 71-5669.01. Medical resident incentive recipient; agreement; contents.

(d) RURAL HEALTH SYSTEMS AND PROFESSIONAL INCENTIVE ACT

71-5650 Act, how cited.

Sections 71-5650 to 71-5670 shall be known and may be cited as the Rural Health Systems and Professional Incentive Act.

Source: Laws 1991, LB 400, § 1; Laws 2015, LB196, § 1. Effective date August 30, 2015.

71-5652 Purposes of act.

The purposes of the Rural Health Systems and Professional Incentive Act are to (1) create the Nebraska Rural Health Advisory Commission and establish its powers and duties, (2) establish a student loan program that will provide financial incentives to medical, dental, master's level and doctorate-level mental health, and physician assistant students who agree to practice their profession in a designated health profession shortage area within Nebraska, (3) establish a loan repayment program that will provide financial incentives to medical residents who agree to practice their profession in a designated health profession shortage area within Nebraska, and (4) establish a loan repayment program that will require community matching funds and will provide financial incentives to eligible health professionals who agree to practice their profession in a designated health profession shortage area within Nebraska.

Source: Laws 1991, LB 400, § 3; Laws 1994, LB 1223, § 55; Laws 1996, LB 1155, § 47; Laws 2000, LB 1115, § 79; Laws 2004, LB 1005, § 100; Laws 2015, LB196, § 2. Effective date August 30, 2015.

71-5653 Terms, defined.

For purposes of the Rural Health Systems and Professional Incentive Act:

- Approved medical specialty means family practice, general practice, general internal medicine, general pediatrics, general surgery, obstetrics/gynecology, and psychiatry;
- (2) Approved dental specialty means general practice, pediatric dentistry, and oral surgery;
- (3) Approved mental health practice program means an approved educational program consisting of a master's or doctorate degree with the focus being primarily therapeutic mental health and meeting the educational requirements for licensure in mental health practice or psychology by the department;
 - (4) Commission means the Nebraska Rural Health Advisory Commission;
- (5) Department means the Division of Public Health of the Department of Health and Human Services;
- (6) Doctorate-level mental health student means a graduate student enrolled in or accepted for enrollment in an approved mental health practice program leading to a doctorate degree and meeting the educational requirements for licensure in psychology by the department;
 - (7) Full-time practice means a minimum of forty hours per week;
 - (8) Health care means both somatic and mental health care services;
- (9) Master's level mental health student means a graduate student enrolled in or accepted for enrollment in an approved mental health practice program leading to a master's degree and meeting the educational requirements for licensure in mental health practice by the department;
 - (10) Office means the Office of Rural Health;
- (11) Part-time practice means less than full-time practice but at least twenty hours per week;
- (12) Qualified educational debts means government and commercial studentloan loans obtained by students for postsecondary education tuition, other educational expenses, and reasonable living expenses, as determined by the department, but does not include loans received under the act; and

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(13) Rural means located within any county in Nebraska having a population of less than fifteen thousand inhabitants and not included within a metropolitan statistical area as defined by the United States Department of Commerce, Bureau of the Census.

Source: Laws 1991, LB 400, § 4; Laws 1992, LB 573, § 10; Laws 1994, LB 1223, § 56; Laws 1996, LB 1044, § 727; Laws 1996, LB 1155, § 48; Laws 1998, LB 1073, § 153; Laws 2000, LB 1115, § 80; Laws 2004, LB 1005, § 101; Laws 2005, LB 301, § 54; Laws 2007, LB296, § 625; Laws 2015, LB196, § 3. Effective date August 30, 2015.

Note: The Nebraska Medical Student Assistance Act, sections 71-5613 to 71-5645, was repealed by Laws 1991, LB 400, § 26.

71-5661 Financial incentives; funding; Rural Health Professional Incentive Fund; created; use; investment.

- (1) The financial incentives provided by the Rural Health Systems and Professional Incentive Act shall consist of (a) student loans to eligible students for attendance at an eligible school as determined pursuant to section 71-5662, (b) the repayment of qualified educational debts owed by physicians in an approved medical specialty residency program in Nebraska as determined pursuant to section 71-5662, and (c) the repayment of qualified educational debts owed by eligible health professionals as determined pursuant to section 71-5662. Funds for such incentives shall be appropriated from the General Fund to the department for such purposes.
- (2) The Rural Health Professional Incentive Fund is created. The fund shall be used to carry out the purposes of the act, except that transfers may be made from the fund to the General Fund at the direction of the Legislature. Money credited pursuant to section 71-5670.01 and payments received pursuant to sections 71-5666, 71-5668, and 71-5669.01 shall be remitted to the State Treasurer for credit to the Rural Health Professional Incentive Fund. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 1991, LB 400, § 12; Laws 1994, LB 1223, § 58; Laws 1995, LB 7, § 79; Laws 1996, LB 1155, § 50; Laws 1999, LB 242, § 1; Laws 2001, LB 214, § 3; Laws 2004, LB 1005, § 103; Laws 2009, First Spec. Sess., LB3, § 46; Laws 2015, LB196, § 4. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

71-5662 Student loan; medical resident incentive; loan repayment; eligibility.

- (1) To be eligible for a student loan under the Rural Health Systems and Professional Incentive Act, an applicant or a recipient shall be enrolled or accepted for enrollment in an accredited medical or dental education program or physician assistant education program or an approved mental health practice program in Nebraska.
- (2) To be eligible for the medical resident incentive under the act, an applicant or a recipient shall be enrolled or accepted for enrollment in an approved medical specialty residency program in Nebraska.

(3) To be eligible for loan repayment under the act, an applicant or a recipient shall be a pharmacist, a dentist, a physical therapist, an occupational therapist, a mental health practitioner, a psychologist licensed under the requirements of section 38-3114 or the equivalent thereof, a nurse practitioner, a physician assistant, or a physician in an approved specialty and shall be licensed to practice in Nebraska, not be enrolled in a residency program, not be practicing under a provisional or temporary license, and enter practice in a designated health profession shortage area in Nebraska.

Source: Laws 1991, LB 400, § 13; Laws 1994, LB 1223, § 59; Laws 1996, LB 1155, § 51; Laws 1997, LB 577, § 2; Laws 2000, LB 1115, § 81; Laws 2004, LB 1005, § 104; Laws 2007, LB463, § 1234; Laws 2008, LB797, § 19; Laws 2015, LB196, § 5. Effective date August 30, 2015.

71-5663 Amount of financial assistance; limitation.

- (1) The amount of financial assistance provided through student loans pursuant to the Rural Health Systems and Professional Incentive Act shall be limited to thirty thousand dollars for each recipient for each academic year and shall not exceed one hundred twenty thousand dollars per medical, dental, or doctorate-level mental health student or thirty thousand dollars per master's level mental health or physician assistant student.
- (2) The amount of financial assistance provided through the medical resident incentive program pursuant to the act shall be limited to forty thousand dollars for each recipient for each year of residency and shall not exceed one hundred twenty thousand dollars.
- (3) The amount of financial assistance provided by the state through loan repayments pursuant to the act (a) for physicians, dentists, and psychologists shall be limited to thirty thousand dollars per recipient per year of full-time practice in a designated health profession shortage area and shall not exceed ninety thousand dollars per recipient and (b) for physician assistants, nurse practitioners, pharmacists, physical therapists, occupational therapists, and mental health practitioners shall be limited to fifteen thousand dollars per recipient per year of full-time practice in a designated health profession shortage area and shall not exceed forty-five thousand dollars per recipient.

Source: Laws 1991, LB 400, § 14; Laws 1994, LB 1223, § 60; Laws 1997, LB 577, § 3; Laws 2000, LB 1115, § 82; Laws 2004, LB 1005, § 105; Laws 2006, LB 962, § 2; Laws 2008, LB797, § 20; Laws 2015, LB196, § 6. Effective date August 30, 2015.

71-5666 Student loan recipient agreement; contents.

Each student loan recipient shall execute an agreement with the state. Such agreement shall be exempt from the requirements of sections 73-501 to 73-510 and shall include the following terms, as appropriate:

(1) The borrower agrees to practice the equivalent of one year of full-time practice of an approved specialty in a designated health profession shortage area in Nebraska for each year of education for which a loan is received and agrees to accept medicaid patients in his or her practice;

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- (2) If the borrower practices an approved specialty in a designated health profession shortage area in Nebraska, the loan shall be forgiven as provided in this section. Practice in a designated area shall commence within three months of the completion of formal education, which may include a period not to exceed five years to complete specialty training in an approved specialty. The commission may approve exceptions to any period required for completion of training upon showing good cause. Loan forgiveness shall occur on a quarterly basis, with completion of the equivalent of three months of full-time practice resulting in the cancellation of one-fourth of the annual loan amount. Part-time practice in a shortage area shall result in a prorated reduction in the cancellation of the loan amount:
- (3) If the borrower practices an approved specialty in Nebraska but not in a designated health profession shortage area, practices a specialty other than an approved specialty in Nebraska, does not practice the profession for which the loan was given, discontinues practice of the profession for which the loan was given, or practices outside Nebraska, the borrower shall repay one hundred fifty percent of the outstanding loan principal with interest at a rate of eight percent simple interest per year from the date of default. Such repayment shall commence within six months of the completion of formal education, which may include a period not to exceed five years to complete specialty training in an approved specialty, and shall be completed within a period not to exceed twice the number of years for which loans were awarded;
- (4) If a borrower who is a medical, dental, or doctorate-level mental health student determines during the first or second year of medical, dental, or doctorate-level mental health education that his or her commitment to the loan program cannot be honored, the borrower may repay the outstanding loan principal, plus six percent simple interest per year from the date the loan was granted, prior to graduation from medical or dental school or a mental health practice program without further penalty or obligation. Master's level mental health and physician assistant student loan recipients shall not be eligible for this provision;
- (5) If the borrower discontinues the course of study for which the loan was granted, the borrower shall repay one hundred percent of the outstanding loan principal. Such repayment shall commence within six months of the date of discontinuation of the course of study and shall be completed within a period of time not to exceed the number of years for which loans were awarded; and
- (6) Any practice or payment obligation incurred by the student loan recipient under the student loan program is canceled in the event of the student loan recipient's total and permanent disability or death.

Source: Laws 1991, LB 400, § 17; Laws 1994, LB 1223, § 63; Laws 1996, LB 1155, § 54; Laws 2001, LB 214, § 4; Laws 2004, LB 1005, § 107; Laws 2007, LB374, § 1; Laws 2009, LB196, § 1; Laws 2012, LB858, § 1; Laws 2015, LB196, § 7. Effective date August 30, 2015.

71-5667 Agreements under prior law; renegotiation.

Agreements executed prior to July 1, 2007, under the Rural Health Systems and Professional Incentive Act may be renegotiated and new agreements executed to reflect the terms required by section 71-5666. No funds repaid by borrowers under the terms of agreements executed prior to July 1, 2007, shall

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be refunded. Any repayments being made under the terms of prior agreements may be discontinued upon execution of a new agreement if conditions permit. Any agreement renegotiated pursuant to this section shall be exempt from the requirements of sections 73-501 to 73-510.

Source: Laws 1991, LB 400, § 18; Laws 1996, LB 1155, § 55; Laws 2007, LB374, § 2; Laws 2009, LB196, § 2; Laws 2012, LB858, § 2; Laws 2015, LB196, § 8.

Effective date August 30, 2015.

Note: The Nebraska Medical Student Assistance Act, sections 71-5613 to 71-5645, was repealed by Laws 1991, LB 400, § 26.

71-5668 Loan repayment recipient agreement; contents.

Each loan repayment recipient shall execute an agreement with the department and a local entity. Such agreement shall be exempt from the requirements of sections 73-501 to 73-510 and shall include, at a minimum, the following terms:

- (1) The loan repayment recipient agrees to practice his or her profession, and a physician, dentist, nurse practitioner, or physician assistant also agrees to practice an approved specialty, in a designated health profession shortage area for at least three years and to accept medicaid patients in his or her practice;
- (2) In consideration of the agreement by the recipient, the State of Nebraska and a local entity within the designated health profession shortage area will provide equal funding for the repayment of the recipient's qualified educational debts, in amounts up to thirty thousand dollars per year per recipient for physicians, dentists, and psychologists and up to fifteen thousand dollars per year per recipient for physician assistants, nurse practitioners, pharmacists, physical therapists, occupational therapists, and mental health practitioners toward qualified educational debts for up to three years. The department shall make payments directly to the recipient;
- (3) If the loan repayment recipient discontinues practice in the shortage area prior to completion of the three-year requirement, the recipient shall repay to the state one hundred fifty percent of the total amount of funds provided to the recipient for loan repayment with interest at a rate of eight percent simple interest per year from the date of default. Upon repayment by the recipient to the department, the department shall reimburse the local entity its share of the funds which shall not be more than the local entity's share paid to the loan repayment recipient; and
- (4) Any practice or payment obligation incurred by the loan repayment recipient under the loan repayment program is canceled in the event of the loan repayment recipient's total and permanent disability or death.

Source: Laws 1991, LB 400, § 19; Laws 1993, LB 536, § 101; Laws 1994, LB 1223, § 64; Laws 1996, LB 1155, § 56; Laws 1997, LB 577, § 5; Laws 2000, LB 1115, § 84; Laws 2001, LB 214, § 5; Laws 2004, LB 1005, § 108; Laws 2006, LB 962, § 3; Laws 2008, LB797, § 22; Laws 2009, LB196, § 3; Laws 2012, LB858, § 3; Laws 2015, LB196, § 9. Effective date August 30, 2015.

71-5669.01 Medical resident incentive recipient; agreement; contents.

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Each medical resident incentive recipient shall execute an agreement with the department. Such agreement shall be exempt from the requirements of sections 73-501 to 73-510 and shall include, at a minimum, the following terms:

- (1) The medical resident incentive recipient agrees to practice an approved medical specialty the equivalent of one year of full-time practice in a designated health profession shortage area and to accept medicaid patients in his or her practice;
- (2) In consideration of the agreement by the medical resident incentive recipient, the State of Nebraska will provide funding for the repayment of the recipient's qualified educational debts, in amounts up to forty thousand dollars per year for up to three years while in an approved medical specialty residency program in Nebraska. The department shall make payments directly to the medical resident incentive recipient;
- (3) If the medical resident incentive recipient extends his or her residency training but not in an approved specialty, practices an approved specialty in Nebraska but not in a designated health profession shortage area, practices a specialty other than an approved specialty in Nebraska, does not practice the profession for which the loan was given, discontinues practice of the profession for which the loan was given, or practices outside Nebraska, the medical resident incentive recipient shall repay to the state one hundred fifty percent of the outstanding loan principal with interest at a rate of eight percent simple interest per year from the date of default. Such repayment shall commence within six months of the completion or discontinuation of an approved specialty residency training in Nebraska and shall be completed within a period not to exceed twice the number of years for which the medical resident incentive recipient received awards; and
- (4) Any practice or payment obligation incurred by the medical resident incentive recipient under the medical resident incentive program is canceled in the event of the medical resident incentive recipient's total and permanent disability or death.

Source: Laws 2015, LB196, § 10.

Effective date August 30, 2015.

ARTICLE 57 SMOKING AND TOBACCO

(d) NEBRASKA CLEAN INDOOR AIR ACT

Section

71-5716. Act, how cited.

71-5717. Purpose of act.

71-5730. Exemptions; legislative findings; legislative intent.

71-5735. Tobacco retail outlet; sign required; waiver signed by employee; form; owner; duties.

(d) NEBRASKA CLEAN INDOOR AIR ACT

71-5716 Act, how cited.

Sections 71-5716 to 71-5735 shall be known and may be cited as the Nebraska Clean Indoor Air Act.

Source: Laws 2008, LB395, § 1; Laws 2015, LB118, § 8. Effective date February 27, 2015.

71-5717 Purpose of act.

The purpose of the Nebraska Clean Indoor Air Act is to protect the public health and welfare by prohibiting smoking in public places and places of employment with limited exceptions for guestrooms and suites, research, tobacco retail outlets, and cigar shops. The limited exceptions permit smoking in public places where the public would reasonably expect to find persons smoking, including guestrooms and suites which are subject to expectations of privacy like private residences, institutions engaged in research related to smoking, and tobacco retail outlets and cigar shops which provide the public legal retail outlets to sample, use, and purchase tobacco products and products related to smoking. The act shall not be construed to prohibit or otherwise restrict smoking in outdoor areas. The act shall not be construed to permit smoking where it is prohibited or otherwise restricted by other applicable law, ordinance, or resolution. The act shall be liberally construed to further its purpose.

Source: Laws 2008, LB395, § 2; Laws 2015, LB118, § 9. Effective date February 27, 2015.

71-5730 Exemptions; legislative findings; legislative intent.

- (1) The following indoor areas are exempt from section 71-5729:
- (a) Guestrooms and suites that are rented to guests and that are designated as smoking rooms, except that not more than twenty percent of rooms rented to guests in an establishment may be designated as smoking rooms. All smoking rooms on the same floor shall be contiguous, and smoke from such rooms shall not infiltrate into areas where smoking is prohibited under the Nebraska Clean Indoor Air Act;
- (b) Indoor areas used in connection with a research study on the health effects of smoking conducted in a scientific or analytical laboratory under state or federal law or at a college or university approved by the Coordinating Commission for Postsecondary Education;
 - (c) Tobacco retail outlets; and
 - (d) Cigar shops as defined in section 53-103.08.
- (2)(a) The Legislature finds that allowing smoking in tobacco retail outlets as a limited exception to the Nebraska Clean Indoor Air Act does not interfere with the original intent that the general public and employees not be unwillingly subjected to second-hand smoke since the general public does not frequent tobacco retail outlets and should reasonably expect that there would be second-hand smoke in tobacco retail outlets and could choose to avoid such exposure. The products that tobacco retail outlets sell are legal for customers who meet the age requirement. Customers should be able to try them within the tobacco retail outlet, especially given the way that tobacco customization may occur in how tobacco is blended and cigars are produced. The Legislature finds that exposure to second-hand smoke is inherent in the selling and sampling of cigars and pipe tobacco and that this exposure is inextricably connected to the nature of selling this legal product, similar to other inherent hazards in other professions and employment.
- (b) It is the intent of the Legislature to allow cigar and pipe smoking in tobacco retail outlets that meet specific statutory criteria not inconsistent with the fundamental nature of the business. This exception to the Nebraska Clean

Indoor Air Act is narrowly tailored in accordance with the intent of the act to protect public places and places of employment.

- (3)(a) The Legislature finds that allowing smoking in cigar shops as a limited exception to the Nebraska Clean Indoor Air Act does not interfere with the original intent that the general public and employees not be unwillingly subjected to second-hand smoke. This exception poses a de minimis restriction on the public and employees given the limited number of cigar shops compared to other businesses that sell alcohol, cigars, and pipe tobacco, and any member of the public should reasonably expect that there would be second-hand smoke in a cigar shop given the nature of the business and could choose to avoid such exposure.
- (b) The Legislature finds that (i) cigars and pipe tobacco have different characteristics than other forms of tobacco such as cigarettes, (ii) cigars are customarily paired with various spirits such as cognac, single malt whiskey, bourbon, rum, rye, port, and others, and (iii) unlike cigarette smokers, cigar and pipe smokers may take an hour or longer to enjoy a cigar or pipe while cigarettes simply serve as a mechanism for delivering nicotine. Cigars paired with selected liquor creates a synergy unique to the particular pairing similar to wine paired with particular foods. Cigars are a pure, natural product wrapped in a tobacco leaf that is typically not inhaled in order to enjoy the taste of the smoke, unlike cigarettes that tend to be processed with additives and wrapped in paper and are inhaled. Cigars have a different taste and smell than cigarettes due to the fermentation process cigars go through during production. Cigars tend to cost considerably more than cigarettes, and their quality and characteristics vary depending on the type of tobacco plant, the geography and climate where the tobacco was grown, and the overall quality of the manufacturing process. Not only does the customized blending of the tobacco influence the smoking experience, so does the freshness of the cigars, which is dependent on how the cigars were stored and displayed. These variables are similar to fine wines, which can also be very expensive to purchase. It is all of these variables that warrant a customer wanting to sample the product before making such a substantial purchase.
- (c) The Legislature finds that exposure to second-hand smoke is inherent in the selling and sampling of cigars and pipe tobacco and that this exposure is inextricably connected to the nature of selling this legal product, similar to other inherent hazards in other professions and employment.
- (d) It is the intent of the Legislature to allow cigar and pipe smoking in cigar shops that meet specific statutory criteria not inconsistent with the fundamental nature of the business. This exception to the Nebraska Clean Indoor Air Act is narrowly tailored in accordance with the intent of the act to protect public places and places of employment.

Source: Laws 2008, LB395, § 15; Laws 2009, LB355, § 6; Laws 2010, LB861, § 82; Laws 2015, LB118, § 10. Effective date February 27, 2015.

71-5735 Tobacco retail outlet; sign required; waiver signed by employee; form: owner: duties.

(1) The owner of a tobacco retail outlet shall post a sign on all entrances to the tobacco retail outlet, on the outside of each door, in a conspicuous location slightly above or next to the door, with the following statement: SMOKING OF

NEBRASKA REGULATION OF HEALTH PROFESSIONS ACT § 71-6223.02

CIGARS AND PIPES IS ALLOWED INSIDE THIS BUSINESS. SMOKING OF CIGARETTES IS NOT ALLOWED.

- (2) Beginning November 1, 2015, the owner shall provide to the Division of Public Health a copy of a waiver signed prior to employment by each employee on a form prescribed by the division. The waiver shall expressly notify the employee that he or she will be exposed to second-hand smoke, and the employee shall acknowledge that he or she understands the risks of exposure to second-hand smoke.
 - (3) The owner shall not allow cigarette smoking in the tobacco retail outlet.

Source: Laws 2015, LB118, § 11.

Effective date February 27, 2015.

ARTICLE 62

NEBRASKA REGULATION OF HEALTH PROFESSIONS ACT

Section

71-6207.02. Directed review, defined.

71-6223.02. Directed review; initiation; procedure; report.

71-6207.02 Directed review, defined.

Directed review shall mean a review conducted pursuant to section 71-6223.02 in which (1) there is no applicant group or application, (2) the duty of the committee is to formulate an initial proposal on the issues subject to review, and (3) the duty of the board and the director is to evaluate the proposal using the appropriate criteria and to make recommendations to the Legislature.

Source: Laws 1993, LB 536, § 105; Laws 2015, LB90, § 1. Effective date August 30, 2015.

71-6223.02 Directed review; initiation; procedure; report.

At any time the director and the chairperson may initiate a directed review or the chairperson in consultation with the members of the Health and Human Services Committee of the Legislature may initiate a directed review. The purpose of a directed review is to determine the advisability of credentialing a health professional group not previously regulated, of changing the scope of practice of a regulated health profession, or of other issues regarding the regulation of health professions. Before initiating a directed review, the director and the chairperson, or the chairperson in consultation with the Health and Human Services Committee, shall determine that no appropriate applicant group exists. No letter of intent, applicant group, application, or application fee shall be required in a directed review. The duty of the technical committee in a directed review shall be to investigate the issues that are the subject of the review, to hold a public hearing to receive information from the public on the issues, to develop a specific proposal to address the issues investigated taking into account the appropriate criteria as set forth in section 71-6221, and to prepare a final report containing the technical committee's proposal, other options considered, and other relevant information.

Source: Laws 1993, LB 536, § 106; Laws 2015, LB90, § 2. Effective date August 30, 2015.

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ARTICLE 64 BUILDING CONSTRUCTION

Section

71-6403. State building code; adopted; amendments.

71-6406. Political subdivision; building code; adopt; amend; enforce.

71-6403 State building code; adopted; amendments.

- (1) There is hereby created the state building code. The Legislature hereby adopts by reference:
- (a) The International Building Code (IBC), chapter 13 of the 2009 edition, and all but such chapter of the 2012 edition, published by the International Code Council;
- (b) The International Residential Code (IRC), chapter 11 of the 2009 edition, and all but such chapter of the 2012 edition except section R313, published by the International Code Council; and
- (c) The International Existing Building Code, 2012 edition, published by the International Code Council.
- (2) The codes adopted by reference in subsection (1) of this section shall constitute the state building code except as amended pursuant to the Building Construction Act or as otherwise authorized by state law.

Source: Laws 1987, LB 227, § 3; Laws 1993, LB 319, § 1; Laws 1996, LB 1304, § 4; Laws 2003, LB 643, § 1; Laws 2010, LB799, § 1; Laws 2011, LB546, § 1; Laws 2015, LB540, § 1. Effective date August 30, 2015.

71-6406 Political subdivision; building code; adopt; amend; enforce.

- (1) Any political subdivision may enact, administer, or enforce a local building or construction code if or as long as such political subdivision adopts the state building code. The political subdivision shall regularly update its code. For purposes of this section, a code shall be deemed to be regularly updated if the most recently enacted state building code is adopted by the political subdivision within two years. No political subdivision may adopt or enforce a local building or construction code other than as provided by this section.
- (2) A political subdivision may amend its local building or construction code if the amendment:
 - (a) Conforms generally with the state building code;
- (b) Adopts a special or differing building standard by modifying or deleting any portion of the state building code in order to reduce unnecessary costs of construction, increase safety, durability, or efficiency, or address special local conditions within its jurisdiction;
- (c) Adopts any supplement, new edition, appendix, or component or combination of components of the state building code; or
- (d) Adopts section R313 of the 2012 edition of the International Residential Code.
- (3) A political subdivision may adopt and promulgate amendments for the proper administration and enforcement of its local building or construction code including organization of enforcement, qualifications of staff members,

examination of plans, inspections, appeals, permits, and fees. Any amendment adopted pursuant to this section shall be published separately from the local building or construction code. Fees, if any, for services which monitor a builder's application of codes shall be negotiable between the political subdivisions involved, but such fees shall not exceed the actual expenses incurred by the political subdivision doing the monitoring.

(4) Notwithstanding the provisions of the Building Construction Act, a public building of a political subdivision shall be built in accordance with the applicable local building or construction code.

Source: Laws 1987, LB 227, § 6; Laws 1993, LB 319, § 4; Laws 2010, LB799, § 4; Laws 2011, LB546, § 3; Laws 2015, LB540, § 2. Effective date August 30, 2015.

ARTICLE 74

WHOLESALE DRUG DISTRIBUTOR LICENSING

Section

71-7436. Emergency medical reasons, defined.

71-7444. Wholesale drug distribution, defined.

71-7447. Wholesale drug distributor; licenses; requirements; exemptions.

71-7436 Emergency medical reasons, defined.

- (1) Emergency medical reasons means the alleviation of a temporary shortage by transfers of prescription drugs between any of the following: (a) Holders of pharmacy licenses, (b) health care practitioner facilities as defined in section 71-414, and (c) hospitals as defined in section 71-419.
- (2) Emergency medical reasons does not include regular and systematic sales to practitioners as defined in section 38-2838 of prescription drugs that will be used for routine office procedures.

Source: Laws 1992, LB 1019, § 9; Laws 1998, LB 1073, § 157; Laws 2001, LB 398, § 82; R.S.1943, (2003), § 71-7409; Laws 2006, LB 994, § 10; Laws 2007, LB463, § 1294; Laws 2015, LB37, § 89. Effective date August 30, 2015.

71-7444 Wholesale drug distribution, defined.

- (1) Wholesale drug distribution means the distribution of prescription drugs to a person other than a consumer or patient.
 - (2) Wholesale drug distribution does not include:
- (a) Intracompany sales of prescription drugs, including any transaction or transfer between any division, subsidiary, or parent company and an affiliated or related company under common ownership or common control;
- (b) The sale, purchase, or trade of or an offer to sell, purchase, or trade a prescription drug by a charitable organization described in section 501(c)(3) of the Internal Revenue Code, a state, a political subdivision, or any other governmental agency to a nonprofit affiliate of the organization, to the extent otherwise permitted by law:
- (c) The sale, purchase, or trade of or an offer to sell, purchase, or trade a prescription drug among hospitals or other health care entities operating under common ownership or common control;

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- (d) The sale, purchase, or trade of or an offer to sell, purchase, or trade a prescription drug for emergency medical reasons or for a practitioner to use for routine office procedures, not to exceed five percent of sales as provided in section 71-7454;
- (e) The sale, purchase, or trade of, an offer to sell, purchase, or trade, or the dispensing of a prescription drug pursuant to a prescription;
- (f) The distribution of drug samples by representatives of a manufacturer or of a wholesale drug distributor;
- (g) The sale, purchase, or trade of blood and blood components intended for transfusion; or
- (h) The delivery of or the offer to deliver a prescription drug by a common carrier solely in the usual course of business of transporting such drugs as a common carrier if the common carrier does not store, warehouse, or take legal ownership of such drugs.

Source: Laws 1992, LB 1019, § 12; Laws 1995, LB 574, § 60; R.S.1943, (2003), § 71-7412; Laws 2006, LB 994, § 18; Laws 2015, LB37, § 90.
Effective date August 30, 2015.

71-7447 Wholesale drug distributor; licenses; requirements; exemptions.

- (1) No person or entity may act as a wholesale drug distributor in this state without first obtaining a wholesale drug distributor license from the department. The department shall issue a license to any applicant that satisfies the requirements for licensure under the Wholesale Drug Distributor Licensing Act. Manufacturers are exempt from any licensing and other requirements of the act to the extent not required by federal law or regulation except for those requirements deemed necessary and appropriate under rules and regulations adopted and promulgated by the department.
- (2) Wholesale medical gas distributors shall be exempt from any licensing and other requirements of the Wholesale Drug Distributor Licensing Act to the extent not required under federal law but shall be licensed as wholesale drug distributors by the department for the limited purpose of engaging in the wholesale distribution of medical gases upon application to the department, payment of a licensure fee, and inspection of the applicant's facility by the department, except that the applicant may submit and the department may accept an inspection accepted in another state or an inspection conducted by a nationally recognized accreditation program approved by the board. For purposes of such licensure, wholesale medical gas distributors shall only be required to provide information required under subdivisions (1)(a) through (1)(c) of section 71-7448.
 - (3) The Wholesale Drug Distributor Licensing Act does not apply to:
- (a) An agent or employee of a licensed wholesale drug distributor who possesses drug samples when such agent or employee is acting in the usual course of his or her business or employment; or
- (b) Any person who (i) engages in a wholesale transaction relating to the manufacture, distribution, sale, transfer, or delivery of medical gases the gross dollar value of which does not exceed five percent of the total retail sales of medical gases by such person during the immediately preceding calendar year and (ii) has either a pharmacy permit or license or a delegated dispensing 2015 Supplement

permit or is exempt from the practice of pharmacy under subdivision (10) of section 38-2850.

Source: Laws 1992, LB 1019, § 17; Laws 1997, LB 752, § 198; Laws 2001, LB 398, § 84; Laws 2003, LB 242, § 148; R.S.1943, (2003), § 71-7417; Laws 2006, LB 994, § 21; Laws 2010, LB849, § 27; Laws 2015, LB37, § 91. Effective date August 30, 2015.

ARTICLE 76 HEALTH CARE

(b) NEBRASKA HEALTH CARE FUNDING ACT

Section

71-7611. Nebraska Health Care Cash Fund; created; use; investment; report.

(b) NEBRASKA HEALTH CARE FUNDING ACT

71-7611 Nebraska Health Care Cash Fund; created; use; investment; report.

(1) The Nebraska Health Care Cash Fund is created. The State Treasurer shall transfer (a) sixty million three hundred thousand dollars on or before July 15, 2014, (b) sixty million three hundred fifty thousand dollars on or before July 15, 2015, (c) sixty million three hundred fifty thousand dollars on or before July 15, 2016, (d) sixty million three hundred fifty thousand dollars on or before July 15, 2017, (e) sixty million three hundred fifty thousand dollars on or before July 15, 2018, and (f) sixty million one hundred thousand dollars on or before every July 15 thereafter from the Nebraska Medicaid Intergovernmental Trust Fund and the Nebraska Tobacco Settlement Trust Fund to the Nebraska Health Care Cash Fund, except that such amount shall be reduced by the amount of the unobligated balance in the Nebraska Health Care Cash Fund at the time the transfer is made. The state investment officer upon consultation with the Nebraska Investment Council shall advise the State Treasurer on the amounts to be transferred from the Nebraska Medicaid Intergovernmental Trust Fund and from the Nebraska Tobacco Settlement Trust Fund under this section in order to sustain such transfers in perpetuity. The state investment officer shall report electronically to the Legislature on or before October 1 of every evennumbered year on the sustainability of such transfers. The Nebraska Health Care Cash Fund shall also include money received pursuant to section 77-2602 Except as otherwise provided by law, no more than the amounts specified in this subsection may be appropriated or transferred from the Nebraska Health Care Cash Fund in any fiscal year.

It is the intent of the Legislature that no additional programs are funded through the Nebraska Health Care Cash Fund until funding for all programs with an appropriation from the fund during FY2012-13 are restored to their FY2012-13 levels.

- (2) Any money in the Nebraska Health Care Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.
- (3) The University of Nebraska and postsecondary educational institutions having colleges of medicine in Nebraska and their affiliated research hospitals in Nebraska, as a condition of receiving any funds appropriated or transferred

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from the Nebraska Health Care Cash Fund, shall not discriminate against any person on the basis of sexual orientation.

(4) The State Treasurer shall transfer fifty thousand dollars on or before July 15, 2016, from the Nebraska Health Care Cash Fund to the Board of Regents of the University of Nebraska Medical Center. It is the intent of the Legislature that these funds be used by the College of Public Health for workforce training.

Source: Laws 1998, LB 1070, § 7; Laws 2000, LB 1427, § 9; Laws 2001, LB 692, § 18; Laws 2003, LB 412, § 8; Laws 2004, LB 1091, § 7; Laws 2005, LB 426, § 12; Laws 2007, LB322, § 19; Laws 2007, LB482, § 6; Laws 2008, LB480, § 2; Laws 2008, LB830, § 9; Laws 2008, LB961, § 5; Laws 2009, LB27, § 7; Laws 2009, LB316, § 19; Laws 2012, LB782, § 125; Laws 2012, LB969, § 9; Laws 2013, LB199, § 29; Laws 2014, LB906, § 18; Laws 2015, LB390, § 12; Laws 2015, LB661, § 32.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB390, section 12, with LB661, section 32, to reflect all amendments.

Note: Changes made by LB661 became effective May 21, 2015. Changes made by LB390 became effective May 28, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

ARTICLE 82

STATEWIDE TRAUMA SYSTEM ACT

| Section | |
|-------------|---|
| 71-8201. | Act, how cited. |
| 71-8203. | Definitions, where found. |
| 71-8204. | Advanced level rehabilitation center, defined. |
| 71-8206. | Transferred to section 71-8220.01. |
| 71-8212. | Designated rehabilitation centers, defined. |
| 71-8217. | General level rehabilitation center, defined. |
| 71-8220.01. | Intermediate level rehabilitation center, defined. |
| 71-8229. | Rehabilitative services, defined. |
| 71-8230. | Specialty level burn or pediatric trauma center, defined. |
| 71-8240. | Department; statewide duties. |
| 71-8244. | Designated center; requirements; request; appeal; revocation or |
| | suspension; notice; hearing. |
| 71-8245. | Onsite reviews; applicant; duties; confidentiality; fees. |
| 71-8248. | Statewide trauma registry. |

71-8201 Act, how cited.

Sections 71-8201 to 71-8253 shall be known and may be cited as the Statewide Trauma System Act.

Source: Laws 1997, LB 626, § 1; Laws 2015, LB46, § 1. Effective date August 30, 2015.

71-8203 Definitions, where found.

For purposes of the Statewide Trauma System Act, the definitions found in sections 71-8204 to 71-8235 apply.

Source: Laws 1997, LB 626, § 3; Laws 2015, LB46, § 2. Effective date August 30, 2015.

71-8204 Advanced level rehabilitation center, defined.

Advanced level rehabilitation center means a rehabilitation center which, in addition to the services provided at intermediate level and general level rehabilitation centers, provides services to patients with traumatic brain or spinal injuries, complicated amputations, and other diagnoses resulting in functional impairment in more than one functional area, with moderate to severe impairment or complexity, and serves as a referral facility for intermediate level and general level rehabilitative services.

Source: Laws 1997, LB 626, § 4; Laws 2015, LB46, § 3. Effective date August 30, 2015.

71-8206 Transferred to section 71-8220.01.

71-8212 Designated rehabilitation centers, defined.

Designated rehabilitation centers means advanced, intermediate, or general level rehabilitation centers.

Source: Laws 1997, LB 626, § 12; Laws 2015, LB46, § 4. Effective date August 30, 2015.

71-8217 General level rehabilitation center, defined.

General level rehabilitation center means a rehabilitation center which provides services to individuals with musculoskeletal injuries, peripheral nerve injuries, uncomplicated lower extremity amputations, and other diagnoses resulting in functional impairment in one or more functional areas, with minimum to moderate impairment or complexity.

Source: Laws 1997, LB 626, § 17; Laws 2015, LB46, § 5. Effective date August 30, 2015.

71-8220.01 Intermediate level rehabilitation center, defined.

Intermediate level rehabilitation center means a rehabilitation center which provides rehabilitative services to individuals with musculoskeletal trauma, peripheral nerve lesions, lower extremity amputations, and other diagnoses resulting in functional impairment in one or more functional areas, with moderate to severe impairment or complexity.

Source: Laws 1997, LB 626, § 6; R.S.1943, (2009), § 71-8206; Laws 2015, LB46, § 6. Effective date August 30, 2015.

71-8229 Rehabilitative services, defined.

Rehabilitative services means a system or collection of comprehensive medical and therapy services that are interdisciplinary, coordinated, and resource-intense with the goal of restoring physical, cognitive, psychological, social, and vocational functioning so that an individual can return to home, work, or society, becoming a productive participant in his or her community.

Source: Laws 1997, LB 626, § 29; Laws 2015, LB46, § 7. Effective date August 30, 2015.

71-8230 Specialty level burn or pediatric trauma center, defined.

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Specialty level burn or pediatric trauma center means a trauma center that (1) provides specialized care in the areas of burns or pediatrics, (2) provides continuous accessibility regardless of day, season, or patient's ability to pay, and (3) has entry access from each of the designation levels as its online physician or qualified physician surrogate deems appropriate.

Source: Laws 1997, LB 626, § 30; Laws 2009, LB195, § 95; Laws 2015, LB46, § 8.

Effective date August 30, 2015.

71-8240 Department; statewide duties.

The department shall establish and maintain the following on a statewide basis:

- (1) Trauma system objectives and priorities;
- (2) Minimum trauma standards for facilities, equipment, and personnel for advanced, basic, comprehensive, and general level trauma centers and specialty level burn or pediatric trauma centers;
- (3) Minimum standards for facilities, equipment, and personnel for advanced, intermediate, and general level rehabilitation centers;
- (4) Minimum trauma standards for the development of facility patient care protocols;
 - (5) Trauma care regions as provided for in section 71-8250;
 - (6) Recommendations for an effective trauma transportation system;
- (7) The minimum number of hospitals and health care facilities in the state and within each trauma care region that may provide designated trauma care services based upon approved regional trauma plans;
- (8) The minimum number of prehospital or out-of-hospital care providers in the state and within each trauma care region that may provide trauma care services based upon approved regional trauma plans;
 - (9) A format for submission of the regional trauma plans to the department;
- (10) A program for emergency medical services and trauma care research and development;
 - (11) Review and approve regional trauma plans;
- (12) The initial designation of hospitals and health care facilities to provide designated trauma care services in accordance with needs identified in the approved regional trauma plan; and
- (13) The trauma implementation plan incorporating the regional trauma plans.

Source: Laws 1997, LB 626, § 40; Laws 2009, LB195, § 101; Laws 2015, LB46, § 9. Effective date August 30, 2015.

71-8244 Designated center; requirements; request; appeal; revocation or suspension; notice; hearing.

(1) Any hospital, facility, rehabilitation center, or specialty level burn or pediatric trauma center that desires to be a designated center shall request designation from the department whereby each agrees to maintain a level of commitment and resources sufficient to meet responsibilities and standards 2015 Supplement

required by the statewide trauma system. The department shall determine by rule and regulation the manner and form of such requests.

- (2) Upon receiving a request, the department shall review the request to determine whether there is compliance with standards for the trauma care level for which designation is desired or whether the appropriate verification or accreditation documentation has been submitted. Any hospital, facility, rehabilitation center, or specialty level burn or pediatric trauma center which submits verification or accreditation documentation from a recognized independent verification or accreditation body or public agency with standards that are at least as stringent as those of the State of Nebraska for the trauma care level for which designation is desired as determined by the State Trauma Advisory Board shall be designated by the department and shall be included in the trauma system or plan established under the Statewide Trauma System Act. Any medical facility that is currently verified or accredited shall be designated by the department at the corresponding level of designation for the same time period in Nebraska without the necessity of an onsite review by the department.
- (3) Any medical facility applying for designation may appeal its designation. The appeal shall be in accordance with the Administrative Procedure Act
- (4) Except as otherwise provided in subsection (2) of this section, designation is valid for a period of four years and is renewable upon receipt of a request from the medical facility for renewal prior to expiration.
- (5) Regional trauma advisory boards shall be notified promptly of designated medical facilities in their region so they may incorporate them into the regional plan.
- (6) The department may revoke or suspend a designation if it determines that the medical facility is substantially out of compliance with the standards and has refused or been unable to comply after a reasonable period of time has elapsed. The department shall promptly notify the regional trauma advisory board of designation suspensions and revocations. Any rehabilitation or trauma center the designation of which has been revoked or suspended may request a hearing to review the action of the department.

Source: Laws 1997, LB 626, § 44; Laws 2009, LB195, § 104; Laws 2015, LB46, § 10.

Effective date August 30, 2015.

Cross References

Administrative Procedure Act, see section 84-920.

71-8245 Onsite reviews; applicant; duties; confidentiality; fees.

- (1) As part of the process to designate and renew the designation of hospitals and health care facilities as advanced, basic, comprehensive, or general level trauma centers, the department may contract for onsite reviews of such hospitals and health care facilities to determine compliance with required standards. As part of the process to designate a health care facility as a general, an intermediate, or an advanced level rehabilitation center or a specialty level burn or pediatric trauma center, the applicant shall submit to the department documentation of current verification or accreditation.
- (2) Members of onsite review teams and staff included in onsite visits shall not divulge and cannot be subpoenaed to divulge information obtained or reports written pursuant to this section in any civil action, except pursuant to a

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court order which provides for the protection of sensitive information of interested parties, including the department:

- (a) In actions arising out of the designation of a hospital or health care facility pursuant to section 71-8244;
- (b) In actions arising out of the revocation or suspension of a designation under such section; or
- (c) In actions arising out of the restriction or revocation of the clinical or staff privileges of a health care provider, subject to any further restrictions on disclosure that may apply.
- (3) Information that identifies an individual patient shall not be publicly disclosed without the patient's consent.
- (4) When a medical facility requests designation for more than one service, the department may coordinate the joint consideration of such requests. Composition and qualification of the designation team shall be set forth in rules and regulations adopted under the Statewide Trauma System Act. Reports prepared pursuant to this section shall not be considered public records.
- (5) The department may establish fees to defray the costs of carrying out onsite reviews required by this section, but such fees shall not be assessed to health care facilities designated as basic or general level trauma centers.
- (6) This section does not restrict the authority of a hospital or a health care provider to provide services which it has been authorized to provide by state law.

Source: Laws 1997, LB 626, § 45; Laws 2009, LB195, § 105; Laws 2015, LB46, § 11. Effective date August 30, 2015.

71-8248 Statewide trauma registry.

The department shall establish and maintain a statewide trauma registry to collect and analyze data on the incidence, severity, and causes of trauma, including traumatic brain injury. The registry shall be used to improve the availability and delivery of prehospital or out-of-hospital care and hospital trauma care services. Specific data elements of the registry shall be defined by rule and regulation of the department. Every health care facility designated as an advanced, a basic, a comprehensive, or a general level trauma center, a specialty level burn or pediatric trauma center, an advanced, an intermediate, or a general level rehabilitation center, or a prehospital or out-of-hospital provider shall furnish data to the registry. All other hospitals may furnish trauma data as required by the department by rule and regulation. All hospitals involved in the care of a trauma patient shall have unrestricted access to all prehospital reports for the trauma registry for that specific trauma occurrence.

Source: Laws 1997, LB 626, § 48; Laws 2009, LB195, § 108; Laws 2015, LB46, § 12.

Effective date August 30, 2015.

ARTICLE 85 TELEHEALTH SERVICES

(b) CHILDREN'S BEHAVIORAL HEALTH

Section 71-8512.

Behavioral Health Screening and Referral Pilot Program; created by University of Nebraska Medical Center; clinics; selection; collection of data; evaluation; termination of section.

(b) CHILDREN'S BEHAVIORAL HEALTH

71-8512 Behavioral Health Screening and Referral Pilot Program; created by University of Nebraska Medical Center; clinics; selection; collection of data; evaluation; termination of section.

- (1) The University of Nebraska Medical Center shall create the Behavioral Health Screening and Referral Pilot Program. The pilot program shall utilize a strategy of screening and behavioral health intervention in coordination with the regional behavioral health authorities established pursuant to section 71-808 in which the clinics identified under subsection (2) of this section are located. It is the intent of the Legislature that the pilot program demonstrate a method of addressing the unmet emotional or behavioral health needs of children that can be replicated statewide. Under the pilot program, behavioral health screening will be offered: (a) In primary care providers' offices during examinations under the early and periodic screening, diagnosis, and treatment services program pursuant to 42 U.S.C. 1396d(r), as such section existed on January 1, 2013; or (b) upon request from parents or legal guardians who have concerns about a child's behavioral health.
- (2) Three clinics shall be selected to serve as sites for the pilot program, including at least one rural and one urban clinic. Selected clinics shall have child psychologists integrated in the pediatric practice of the clinics. Parents or legal guardians of children participating in the pilot program shall be offered routine mental and behavioral health screening for their child during required physical examinations or at the request of a parent or legal guardian. Behavioral health screening shall be administered by clinic staff and interpreted by the psychiatrist, psychiatric nurse practitioner, psychologist, or licensed mental health practitioner and the child's primary care physician.
- (3) Children identified through such screenings as being at risk may be referred for further evaluation and diagnosis as indicated. If intervention is required, the primary care medical team, including the psychologist and the primary care physician, shall develop a treatment plan collaboratively with the parent or legal guardian and any other individuals identified by the parent or legal guardian. If appropriate, the child shall receive behavioral therapy, medication, or combination therapy within the primary care practice setting.
- (4) Consultation via telephone or telehealth with faculty and staff of the departments of Child and Adolescent Psychiatry, Psychiatric Nursing, and Developmental Pediatrics, and the Munroe-Meyer Institute Psychology Department, of the University of Nebraska Medical Center shall be available to the primary care practice and the children as needed to manage the care of children with mental or behavioral health issues that require more specialized care than can be provided by the primary care practice.

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- (5) Data on the pilot program shall be collected and evaluated by the Interdisciplinary Center for Program Evaluation at the Munroe-Meyer Institute of the University of Nebraska Medical Center. Evaluation of the pilot program shall include, but not be limited to:
- (a) The number of referrals for behavioral health screening under the pilot program;
 - (b) Whether each referral is initiated by a parent, a school, or a physician;
- (c) The number of children and adolescents recommended for further psychological assessment after screening for a possible behavioral health disorder;
- (d) The number and type of further psychological assessments of children and adolescents recommended and conducted;
- (e) The number and type of behavioral health disorders in children and adolescents diagnosed as a result of a further psychological assessment following a behavioral health screening under the pilot program;
- (f) The number and types of referrals of children and adolescents for behavioral health treatment from primary care medical practitioners;
- (g) The number of children and adolescents successfully treated for a behavioral health disorder based upon patient reports, parent ratings, and academic records:
- (h) The number and type of referrals of children and adolescents to psychiatric backup services at the University of Nebraska Medical Center;
- (i) The number of children and adolescents diagnosed with a behavioral health disorder who are successfully managed or treated through psychiatric backup services from the University of Nebraska Medical Center;
- (j) The number and types of medications, consultations, or prescriptions ordered by psychiatric nurse practitioners for children and adolescents;
- (k) The number of referrals of children and adolescents for severe behavioral health disorders and consultations to child psychiatrists, developmental pediatricians, or psychologists specializing in treatment of adolescents;
- (I) The number of children and adolescents referred to psychiatric hospitals or emergency departments of acute care hospitals for treatment for dangerous or suicidal behavior;
- (m) The number of children and adolescents prescribed psychotropic medications and the types of such psychotropic medications; and
- (n) Data collection on program costs and financial impact as related to capacity for replication in other primary care practices. Primary program costs include physician and psychologist time for conducting screenings, family interviews, further testing, and specialist consulting costs relating to consulting services by psychiatric nurses, developmental pediatricians, and psychologists. Treatment or medications paid by private insurance, the medical assistance program, or the State Children's Health Insurance Program shall not be included in program costs pursuant to this subdivision.
 - (6) This section terminates two years after September 6, 2015.

Source: Laws 2013, LB556, § 4; Laws 2015, LB240, § 1. Effective date August 30, 2015.

CHAPTER 72 PUBLIC LANDS, BUILDINGS, AND FUNDS

Article.

- 12. Investment of State Funds.
 - (a) Nebraska State Funds Investment Act. 72-1239.01.
- 20. Niobrara River Corridor. 72-2007.

ARTICLE 12 INVESTMENT OF STATE FUNDS

(a) NEBRASKA STATE FUNDS INVESTMENT ACT

Section

72-1239.01. Nebraska Investment Council; duties and responsibilities.

(a) NEBRASKA STATE FUNDS INVESTMENT ACT

72-1239.01 Nebraska Investment Council; duties and responsibilities.

- (1)(a) The appointed members of the Nebraska Investment Council shall have the responsibility for the investment management of the assets of the retirement systems administered by the Public Employees Retirement Board as provided in section 84-1503, the assets of the Nebraska educational savings plan trust created pursuant to sections 85-1801 to 85-1814, and the assets of the achieving a better life experience program pursuant to sections 77-1401 to 77-1409. The appointed members shall be deemed fiduciaries with respect to the investment of the assets of the retirement systems, of the Nebraska educational savings plan trust, and of the achieving a better life experience program and shall be held to the standard of conduct of a fiduciary specified in subsection (3) of this section. The nonvoting, ex officio members of the council shall not be deemed fiduciaries.
- (b) As fiduciaries, the appointed members of the council and the state investment officer shall discharge their duties with respect to the assets of the retirement systems, of the Nebraska educational savings plan trust, and of the achieving a better life experience program solely in the interests of the members and beneficiaries of the retirement systems or the interests of the participants and beneficiaries of the Nebraska educational savings plan trust and the achieving a better life experience program, as the case may be, for the exclusive purposes of providing benefits to members, members' beneficiaries, participants, and participants' beneficiaries and defraying reasonable expenses incurred within the limitations and according to the powers, duties, and purposes prescribed by law.
- (2)(a) The appointed members of the Nebraska Investment Council shall have the responsibility for the investment management of the assets of state funds. The appointed members shall be deemed fiduciaries with respect to the investment of the assets of state funds and shall be held to the standard of conduct of a fiduciary specified in subsection (3) of this section. The nonvoting, ex officion members of the council shall not be deemed fiduciaries.

§ 72-1239.01 PUBLIC LANDS. BUILDINGS. AND FUNDS

- (b) As fiduciaries, the appointed members of the council and the state investment officer shall discharge their duties with respect to the assets of state funds solely in the interests of the citizens of the state within the limitations and according to the powers, duties, and purposes prescribed by law.
- (3) The appointed members of the council shall act with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims by diversifying the investments of the assets of the retirement systems, the Nebraska educational savings plan trust, the achieving a better life experience program, and state funds so as to minimize risk of large losses, unless in light of such circumstances it is clearly prudent not to do so. No assets of the retirement systems, the Nebraska educational savings plan trust, or the achieving a better life experience program shall be invested or reinvested if the sole or primary investment objective is for economic development or social purposes or objectives.

Source: Laws 1996, LB 847, § 21; Laws 2002, LB 407, § 18; Laws 2003, LB 574, § 25; Laws 2015, LB591, § 11.

Operative date May 28, 2015.

ARTICLE 20 NIOBRARA RIVER CORRIDOR

Section

72-2007. Niobrara Council; created; members; terms; meetings; expenses.

72-2007 Niobrara Council; created; members; terms; meetings; expenses.

- (1) The Niobrara Council is created. The council membership shall include:
- (a) A commissioner from each of the county boards of Brown, Cherry, Keya Paha, and Rock counties chosen by the county board of the respective county;
- (b) A representative of the Middle Niobrara Natural Resources District and the Lower Niobrara Natural Resources District chosen by the board of the respective district;
 - (c) The secretary of the Game and Parks Commission or his or her designee;
- (d) The regional director for the National Park Service or his or her designee and the regional director for the United States Fish and Wildlife Service or his or designee. The members under this subdivision shall be nonvoting members unless and until the agencies represented by these members formally authorize such members to vote on all matters before the council by notifying the council and the Governor in writing;
- (e) An individual from each of Brown, Cherry, Keya Paha, and Rock counties who resides in the Niobrara River drainage area and owns land in the Niobrara scenic river corridor chosen by the Governor from a list of at least three individuals, or fewer if there are not at least three qualified individuals, from each county submitted by the county board members on the council;
- (f) A representative from a recreational business operating within the Niobrara scenic river corridor chosen by the Governor from a list of at least three individuals, or fewer if there are not at least three qualified individuals, submitted by the county board members on the council;

- (g) A timber industry representative operating within the Niobrara scenic river corridor chosen by the Governor from a list of at least three individuals, or fewer if there are not at least three qualified individuals, submitted by the county board members on the council; and
- (h) A representative of a recognized, nonprofit environmental, conservation, or wildlife organization chosen by the Governor from a list of at least three individuals, or fewer if there are not at least three qualified individuals, submitted by the county board members on the council.

The council members shall hold office for three-year terms and until a successor is appointed and qualified. The council members shall serve at the pleasure of the appointing board or the Governor.

- (2) The council shall elect a chairperson, a vice-chairperson, a secretary, and a treasurer who shall jointly serve as the executive committee for the council. The council shall meet on a regular basis with a minimum of six meetings per year. Special meetings may be called by any member of the executive committee or at the request of a simple majority of the members of the council.
- (3) A quorum shall be present at a meeting before any action may be taken by the council. A quorum shall be a majority of the members who are selected and serving and who vote on issues before the council. All actions of the council require a majority vote of the quorum present at any meeting, except that any vote to reject or adopt any zoning regulation or variance under section 72-2010 requires a vote of two-thirds of all the council members who are selected and serving and who vote on issues before the council.
- (4) Members shall be reimbursed for actual and necessary expenses incurred in carrying out their duties on the council as provided in sections 81-1174 to 81-1177.

Source: Laws 2000, LB 1234, § 3; Laws 2001, LB 182, § 1; Laws 2015, LB310, § 1. Effective date August 30, 2015.



CHAPTER 73 PUBLIC LETTINGS AND CONTRACTS

Article.

1. Public Lettings. 73-106.

ARTICLE 1 PUBLIC LETTINGS

Section

73-106. School district; construction, remodeling, or repair of building; advertise for bids; applicability.

73-106 School district; construction, remodeling, or repair of building; advertise for bids; applicability.

- (1) Whenever any public school district in the state expends public funds for the construction, remodeling, or repair of any school-owned building or for site improvements, other than those expenditures authorized by section 81-829.51 for emergency expenditures or section 79-10,104 for facilities which are not to be owned by the district following their completion, the school board or its representative shall advertise for bids in the regular manner established by the board and accept or reject bids pursuant to section 73-101.
- (2) This section does not apply to any construction, remodeling, or repair of any school-owned building or site improvements in which the contemplated expenditure for the complete project does not exceed one hundred thousand dollars. The State Board of Education shall adjust the dollar amount in this subsection every fifth year. The first such adjustment after August 30, 2015, shall be effective on July 1, 2020. The adjusted amount shall be equal to the then current amount adjusted by the cumulative percentage change in the Consumer Price Index for All Urban Consumers published by the Federal Bureau of Labor Statistics for the five-year period preceding the adjustment date. The amount shall be rounded to the next highest one-thousand-dollar amount.
- (3) This section does not apply to the acquisition of existing buildings, purchase of new sites, or site expansions by the school district.

Source: Laws 1979, LB 130, § 1; Laws 1981, LB 218, § 2; Laws 1996, LB 900, § 1061; Laws 2001, LB 420, § 34; Laws 2015, LB283, § 2; Laws 2015, LB431, § 1.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB283, section 2, with LB431, section 1, to reflect all amendments.

Note: Changes made by LB283 became effective May 27, 2015. Changes made by LB431 became effective August 30, 2015.



RAILROADS § 74-1603

CHAPTER 74 RAILROADS

Article.

16. Midwest Interstate Passenger Rail Compact. 74-1601 to 74-1603. Repealed.

ARTICLE 16

MIDWEST INTERSTATE PASSENGER RAIL COMPACT

Section

74-1601. Repealed. Laws 2015, LB 317, § 2. 74-1602. Repealed. Laws 2015, LB 317, § 2. 74-1603. Repealed. Laws 2015, LB 317, § 2.

74-1601 Repealed. Laws 2015, LB 317, § 2. Operative date July 1, 2018.

74-1602 Repealed. Laws 2015, LB 317, § 2. Operative date July 1, 2018.

74-1603 Repealed. Laws 2015, LB 317, § 2. Operative date July 1, 2018.



CHAPTER 75 PUBLIC SERVICE COMMISSION

Article.

- 1. Organization and Composition, Regulatory Scope, and Procedure. 75-109.01.
- 3. Motor Carriers.
 - (a) Intrastate Motor Carriers. 75-302 to 75-313.
 - (b) Transportation Network Company. 75-323 to 75-343.
 - (e) Safety Regulations. 75-363 to 75-366.
 - (l) Unified Carrier Registration Plan and Agreement. 75-393.
- 9. Grain Dealer Act. 75-902 to 75-908.

ARTICLE 1

ORGANIZATION AND COMPOSITION, REGULATORY SCOPE. AND PROCEDURE

Section

75-109.01. Jurisdiction.

75-109.01 Jurisdiction.

Except as otherwise specifically provided by law, the Public Service Commission shall have jurisdiction, as prescribed, over the following subjects:

- (1) Common carriers, generally, pursuant to sections 75-101 to 75-158;
- (2) Grain pursuant to the Grain Dealer Act and the Grain Warehouse Act and sections 89-1,104 to 89-1,108;
- (3) Manufactured homes and recreational vehicles pursuant to the Uniform Standard Code for Manufactured Homes and Recreational Vehicles;
- (4) Modular housing units pursuant to the Nebraska Uniform Standards for Modular Housing Units Act;
- (5) Motor carrier registration and safety pursuant to sections 75-301 to 75-343, 75-369.03, 75-370, and 75-371;
- (6) Pipeline carriers and rights-of-way pursuant to the Major Oil Pipeline Siting Act, the State Natural Gas Regulation Act, and sections 75-501 to 75-503. If the provisions of Chapter 75 are inconsistent with the provisions of the Major Oil Pipeline Siting Act, the provisions of the Major Oil Pipeline Siting Act control:
- (7) Railroad carrier safety pursuant to sections 74-918, 74-919, 74-1323, and 75-401 to 75-430;
- (8) Telecommunications carriers pursuant to the Automatic Dialing-Announcing Devices Act, the Emergency Telephone Communications Systems Act, the Enhanced Wireless 911 Services Act, the Intrastate Pay-Per-Call Regulation Act, the Nebraska Telecommunications Regulation Act, the Nebraska Telecommunications Universal Service Fund Act, the Telecommunications Relay System Act, the Telephone Consumer Slamming Prevention Act, and sections 86-574 to 86-580;
- (9) Transmission lines and rights-of-way pursuant to sections 70-301 and 75-702 to 75-724;

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- (10) Water service pursuant to the Water Service Regulation Act; and
- (11) Jurisdictional utilities governed by the State Natural Gas Regulation Act. If the provisions of Chapter 75 are inconsistent with the provisions of the State Natural Gas Regulation Act, the provisions of the State Natural Gas Regulation Act control.

Source: Laws 2002, LB 1105, § 482; Laws 2003, LB 790, § 63; Laws 2006, LB 1069, § 1; Laws 2006, LB 1249, § 12; Laws 2011, First Spec. Sess., LB1, § 14; Laws 2015, LB629, § 1. Effective date May 28, 2015.

Cross References

Automatic Dialing-Announcing Devices Act, see section 86-236.

Emergency Telephone Communications Systems Act, see section 86-420.

Enhanced Wireless 911 Services Act, see section 86-442.

Grain Dealer Act, see section 75-901.

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Grain Warehouse Act, see section 88-525.

Intrastate Pay-Per-Call Regulation Act, see section 86-258.

Major Oil Pipeline Siting Act, see section 57-1401.

Nebraska Telecommunications Regulation Act, see section 86-101.

Nebraska Telecommunications Universal Service Fund Act, see section 86-316.

Nebraska Uniform Standards for Modular Housing Units Act, see section 71-1555.

State Natural Gas Regulation Act, see section 66-1801.

Telecommunications Relay System Act, see section 86-301.

Telephone Consumer Slamming Prevention Act, see section 86-201.

Uniform Standard Code for Manufactured Homes and Recreational Vehicles, see section 71-4601.

Water Service Regulation Act, see section 75-1001.

ARTICLE 3 MOTOR CARRIERS

(a) INTRASTATE MOTOR CARRIERS

| | (a) INTRASTATE MOTOR CARRIERS |
|---------|--|
| Section | |
| 75-302. | Terms, defined. |
| 75-304. | Classification of carriers; rules and regulations; contract carriers; insurance; applicability of rules and regulations. |
| 75-305. | Fees; amount; when due; disposition. |
| 75-306. | Receipt for fees; license plates and renewal tabs. |
| 75-307. | Insurance and bond requirements; subrogation; applicability of section. |
| 75-309. | Certificate of public convenience and necessity or permit; required; exception |
| 75-310. | Application for certificate or permit; petition for relief; requirements. |
| 75-311. | Certificates; permits; issuance; review by commission; effect. |
| 75-313. | Certificate; permit; terms. |
| | (b) TRANSPORTATION NETWORK COMPANY |
| 75-323. | Terms, defined. |
| 75-324. | Operation of transportation network company; permit required; application; contents; commission; duties. |
| 75-325. | Transportation network company; duties; driver; duties; complaints; commission; powers. |
| 75-326. | Participating driver; requirements; criminal history record information chec |
| 75-327. | Prearranged ride required; limit on hours; dynamic pricing; filing of rates; receipt; contents. |
| 75-328. | Use of personal vehicle; requirements; initial safety inspection; annual inspection; reports available. |
| 75-329. | Inspection of records; complaint; commission powers; treatment of records. |
| 75-330. | Noncompete provision. |
| 75-331. | Transportation Network Company Regulation Cash Fund; created; use; investment. |
| 75-332. | Driver; disclosure by transportation network company; contents; |

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- 75-334. Transportation network company insurance during application open stage; requirements.
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- 75-363. Federal motor carrier safety regulations; provisions adopted; exceptions.
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(a) INTRASTATE MOTOR CARRIERS

75-302 Terms. defined.

For purposes of sections 75-301 to 75-343 and in all rules and regulations adopted and promulgated by the commission pursuant to such sections, unless the context otherwise requires:

- Attended services means an attendant or caregiver accompanying a minor or a person who has a physical, mental, or developmental disability and is unable to travel or wait without assistance or supervision;
- (2) Carrier enforcement division means the carrier enforcement division of the Nebraska State Patrol or the Nebraska State Patrol;
- (3) Certificate means a certificate of public convenience and necessity issued under Chapter 75, article 3, to common carriers by motor vehicle;
- (4) Civil penalty means any monetary penalty assessed by the commission or carrier enforcement division due to a violation of Chapter 75, article 3, or section 75-126 as such section applies to any person or carrier specified in Chapter 75, article 3; any term, condition, or limitation of any certificate or permit issued pursuant to Chapter 75, article 3; or any rule, regulation, or order of the commission, the Division of Motor Carrier Services, or the carrier enforcement division issued pursuant to Chapter 75, article 3;
 - (5) Commission means the Public Service Commission;
- (6) Common carrier means any person who or which undertakes to transport passengers or household goods for the general public in intrastate commerce by motor vehicle for hire, whether over regular or irregular routes, upon the highways of this state;
- (7) Contract carrier means any motor carrier which transports passengers or household goods for hire other than as a common carrier designed to meet the distinct needs of each individual customer or a specifically designated class of customers without any limitation as to the number of customers it can serve within the class;
- (8) Division of Motor Carrier Services means the Division of Motor Carrier Services of the Department of Motor Vehicles;

- (9) Highway means the roads, highways, streets, and ways in this state;
- (10) Household goods means personal effects and property used or to be used in a dwelling, when a part of the equipment or supply of such dwelling, and similar property as the commission may provide by regulation if the transportation of such effects or property, is:
- (a) Arranged and paid for by the householder, including transportation of property from a factory or store when the property is purchased by the householder with the intent to use in his or her dwelling; or
 - (b) Arranged and paid for by another party;
- (11) Intrastate commerce means commerce between any place in this state and any other place in this state and not in part through any other state;
- (12) Licensed care transportation services means transportation provided by an entity licensed by the Department of Health and Human Services as a residential child-caring agency as defined in section 71-1926 or child-placing agency as defined in section 71-1926 or a child care facility licensed under the Child Care Licensing Act to a client of the entity or facility when the person providing transportation services also assists and supervises the passenger or, if the client is a minor, to a family member of a minor when it is necessary for agency or facility staff to accompany or facilitate the transportation in order to provide necessary services and support to the minor. Licensed care transportation services must be incidental to and in furtherance of the social services provided by the entity or facility to the transported client;
- (13) Motor carrier means any person other than a regulated motor carrier who or which owns, controls, manages, operates, or causes to be operated any motor vehicle used to transport passengers or property over any public highway in this state;
- (14) Motor vehicle means any vehicle, machine, tractor, trailer, or semitrailer propelled or drawn by mechanical power and used upon the highways in the transportation of passengers or property but does not include any vehicle, locomotive, or car operated exclusively on a rail or rails;
- (15) Permit means a permit issued under Chapter 75, article 3, to contract carriers by motor vehicle;
- (16) Person means any individual, firm, partnership, limited liability company, corporation, company, association, or joint-stock association and includes any trustee, receiver, assignee, or personal representative thereof;
- (17) Private carrier means any motor carrier which owns, controls, manages, operates, or causes to be operated a motor vehicle to transport passengers or property to or from its facility, plant, or place of business or to deliver to purchasers its products, supplies, or raw materials (a) when such transportation is within the scope of and furthers a primary business of the carrier other than transportation and (b) when not for hire. Nothing in sections 75-301 to 75-322 shall apply to private carriers;
- (18) Regulated motor carrier means any person who or which owns, controls, manages, operates, or causes to be operated any motor vehicle used to transport passengers, other than those excepted under section 75-303, or household goods over any public highway in this state;
- (19) Residential care means care for a minor or a person who is physically, mentally, or developmentally disabled who resides in a residential home or facility regulated by the Department of Health and Human Services, including,

but not limited to, a foster home, treatment facility, residential child-caring agency, or shelter;

- (20) Residential care transportation services means transportation services to persons in residential care when such residential care transportation services and residential care are provided as part of a services contract with the Department of Health and Human Services or pursuant to a subcontract entered into incident to a services contract with the department;
- (21) Supported transportation services means transportation services to a minor or for a person who is physically, mentally, or developmentally disabled when the person providing transportation services also assists and supervises the passenger or transportation services to a family member of a minor when it is necessary for provider staff to accompany or facilitate the transportation in order to provide necessary services and support to the minor. Supported transportation services must be provided as part of a services contract with the Department of Health and Human Services or pursuant to a subcontract entered into incident to a services contract with the department, and the driver must meet department requirements for (a) training or experience working with minors or persons who are physically, mentally, or developmentally disabled, (b) training with regard to the specific needs of the client served, (c) reporting to the department, and (d) age. Assisting and supervising the passenger shall not necessarily require the person providing transportation services to stay with the passenger after the transportation services have been provided; and
- (22) Transportation network company has the definition found in section 75-323. A transportation network company shall not own, control, operate, or manage drivers' personal vehicles.

Source: Laws 1963, c. 425, art. III, § 2, p. 1375; Laws 1969, c. 606, § 1, p. 2467; Laws 1972, LB 1370, § 1; Laws 1989, LB 78, § 18; Laws 1990, LB 980, § 25; Laws 1993, LB 121, § 464; Laws 1993, LB 412, § 2; Laws 1995, LB 424, § 22; Laws 1996, LB 1218, § 43; Laws 1999, LB 594, § 66; Laws 2006, LB 1069, § 3; Laws 2007, LB358, § 12; Laws 2011, LB112, § 1; Laws 2013, LB265, § 45; Laws 2015, LB629, § 23. Effective date May 28, 2015.

Cross References

Child Care Licensing Act, see section 71-1908.

75-304 Classification of carriers; rules and regulations; contract carriers; insurance; applicability of rules and regulations.

(1) The commission may establish such just and reasonable classifications of groups of carriers, included in the terms common carrier and contract carrier, as the special nature of the services performed by such carriers require and adopt and promulgate such just and reasonable rules, regulations, and requirements, to be observed by the carrier so classified or grouped, as the commission deems necessary or desirable in the public interest and as are consistent with the provisions of sections 75-301 to 75-322. All certificates and permits issued by the commission shall be construed and interpreted, and the operations authorized thereunder shall be tested and determined, in accordance with such classification so established and any rule, regulation, or requirement prescribed by the commission relating to such carrier so classified.

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- (2) Contract carriers shall obtain and maintain uninsured and underinsured insurance coverage for each passenger in each motor vehicle in minimum amounts to be established by the commission.
- (3) The commission shall adopt and promulgate rules and regulations to carry out sections 75-323 to 75-343. The rules and regulations found in chapter 3 of title 291 of the Nebraska Administrative Code shall not apply to transportation network companies. If there is any conflict between sections 75-301 to 75-322 and sections 75-323 to 75-343 regarding the regulation of transportation network companies, the provisions of sections 75-323 to 75-343 shall apply.

Source: Laws 1963, c. 425, art. III, § 4, p. 1378; Laws 1969, c. 606, § 3, p. 2469; Laws 1989, LB 78, § 20; Laws 1993, LB 412, § 6; Laws 1994, LB 414, § 68; Laws 1995, LB 424, § 26; Laws 2015, LB629, § 24.

Effective date May 28, 2015.

75-305 Fees; amount; when due; disposition.

- (1) Every regulated motor carrier subject to sections 75-301 to 75-322 other than transportation network companies shall pay an annual fee not exceeding the sum of eighty dollars for each motor vehicle operated, which fee shall be fixed by the commission and shall not exceed the amount actually necessary to sustain the administration and enforcement of such sections. When the applicant has registered his or her motor vehicles under section 60-3,198, such fee shall be payable on whichever shall be the lesser of (a) the proportion of his or her fleet so registered or (b) the number of motor vehicles owned by him or her and actually used in intrajurisdiction business within this state, except that such annual fee for any truck-trailer or tractor-trailer combination shall be one hundred twenty dollars. In the case of a truck-trailer or tractor-trailer combination, only one license plate shall be required for such combination.
- (2) Every transportation network company shall pay an annual fee. The company may choose to pay either twenty-five thousand dollars or not to exceed eighty dollars for each personal vehicle operated by a driver of the transportation network company. The commission shall establish the amount per vehicle so that the amount collected does not exceed the amount actually necessary to sustain the administration and enforcement of laws, rules, and regulations governing transportation network companies.
- (3) Such annual fees shall be due and payable on or before January 1 and shall be delinquent on March 1 of each year after such permit or certificate has been issued. If the initial certificate or permit is issued to a motor carrier on or after July 1, the fee shall be fifty percent of the annual fee. Such fees shall be paid to and collected by the commission and remitted to the State Treasurer within thirty days of receipt. The State Treasurer shall credit fees received pursuant to subsection (2) of this section to the Transportation Network Company Regulation Cash Fund for enforcement of laws, rules, and regulations governing transportation network companies. The State Treasurer shall credit fees received pursuant to subsection (1) of this section to the General Fund.

Source: Laws 1963, c. 425, art. III, § 5, p. 1378; Laws 1969, c. 606, § 4, p. 2470; Laws 1982, LB 928, § 58; Laws 1989, LB 78, § 21; Laws 1993, LB 412, § 7; Laws 1995, LB 424, § 28; Laws 1996, LB

1218, § 46; Laws 2003, LB 187, § 23; Laws 2003, LB 563, § 40; Laws 2005, LB 274, § 270; Laws 2015, LB629, § 25. Effective date May 28, 2015.

75-306 Receipt for fees; license plates and renewal tabs.

Receipt for the payment of annual fees shall be issued by the commission. The commission shall issue sufficient license plates and renewal tabs to any regulated motor carrier who is in compliance with sections 75-301 to 75-322 and the rules and regulations of the commission, except contract carriers operating pursuant to section 75-303.01 and transportation network companies, for the purpose of identification of regulated motor carriers subject to sections 75-301 to 75-322 and to distinguish those regulated motor carriers from other commercial motor carriers not subject to such sections. The Director of Motor Vehicles shall prepare a form of license plate and renewal tab for such regulated motor carriers and furnish a sufficient supply of them to the commission.

Source: Laws 1963, c. 425, art. III, § 6, p. 1379; Laws 1969, c. 606, § 5, p. 2471; Laws 1989, LB 78, § 22; Laws 1993, LB 412, § 8; Laws 1994, LB 414, § 70; Laws 1995, LB 424, § 29; Laws 1996, LB 1218, § 47; Laws 2015, LB629, § 26. Effective date May 28, 2015.

75-307 Insurance and bond requirements; subrogation; applicability of section.

- (1) Certificated intrastate motor carriers, including common and contract carriers, shall comply with reasonable rules and regulations prescribed by the commission governing the filing with the commission, the approval of the filings, and the maintenance of proof at such carrier's principal place of business of surety bonds, policies of insurance, qualifications as a self-insurer, or other securities or agreements, in such reasonable amount as required by the commission, conditioned to pay, within the amount of such surety bonds, policies of insurance, qualifications as a self-insurer, or other securities or agreements, any final judgment recovered against such motor carrier for bodily injuries to or the death of any person resulting from the negligent operation, maintenance, or use of motor vehicles under such certificate or permit or for loss or damage to property of others. No certificate or permit shall be issued to a common or contract carrier or remain in force unless such carrier complies with this section and the rules and regulations prescribed by the commission pursuant to this section.
- (2) The commission may, in its discretion and under its rules and regulations, require any certificated carrier to file a surety bond, policies of insurance, qualifications as a self-insurer, or other securities or agreements, in a sum to be determined by the commission, to be conditioned upon such carrier making compensation to shippers or consignees for all property belonging to shippers or consignees and coming into the possession of such carrier in connection with its transportation service. Any carrier which may be required by law to compensate a shipper or consignee for any loss, damage, or default for which a connecting motor common carrier is legally responsible shall be subrogated to the rights of such shipper or consignee under any such bond, policies of insurance, or other securities or agreements to the extent of the sum so paid.

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- (3) In carrying out this section, the commission may classify motor carriers and regulated motor carriers taking into consideration the hazards of the operations of such carriers and the value of the household goods carried. Nothing contained in this section shall be construed to authorize the commission to compel motor carriers other than common carriers of household goods to carry cargo insurance.
 - (4) This section does not apply to transportation network companies.

Source: Laws 1963, c. 425, art. III, § 7, p. 1379; Laws 1989, LB 78, § 23; Laws 1990, LB 980, § 26; Laws 1995, LB 424, § 30; Laws 2007, LB358, § 13; Laws 2015, LB629, § 27. Effective date May 28, 2015.

75-309 Certificate of public convenience and necessity or permit; required; exception.

Except for operations pursuant to a contract authorized by sections 75-303.01 and 75-303.02, it shall be unlawful for any common or contract carrier by motor vehicle subject to the provisions of sections 75-101 to 75-155 and 75-301 to 75-322 to engage in any intrastate operations on any public highway in Nebraska unless there is in force with respect to such common carrier a certificate of public convenience and necessity, a permit to such contract carrier, or a permit to a transportation network company under section 75-324, issued by the commission which authorizes such operations.

Source: Laws 1963, c. 425, art. III, § 9, p. 1381; Laws 1967, c. 479, § 15, p. 1482; Laws 1989, LB 78, § 24; Laws 1993, LB 412, § 9; Laws 1994, LB 414, § 72; Laws 1995, LB 424, § 36; Laws 2015, LB629, § 28.

Effective date May 28, 2015.

75-310 Application for certificate or permit; petition for relief; requirements.

Except for applications to operate a transportation network company, applications for certificates or permits and petitions for relief shall be made to the commission in writing and shall be in such form and contain such information as the commission shall by rule require. A summary of the authority or relief sought in an application or petition shall be given to interested persons according to the rules the commission shall adopt. After notice of an application or petition has been given to interested persons as provided by the rules for notice, the commission may process the application or petition without a hearing by use of affidavits if the application or petition is not opposed.

Source: Laws 1963, c. 425, art. III, § 10, p. 1381; Laws 1967, c. 479, § 16, p. 1482; Laws 2015, LB629, § 29. Effective date May 28, 2015.

75-311 Certificates; permits; issuance; review by commission; effect.

(1) A certificate shall be issued to any qualified applicant authorizing the whole or any part of the operations covered by the application if it is found after notice and hearing that (a) the applicant is fit, willing, and able properly to perform the service proposed and to conform to the provisions of sections 75-301 to 75-322 and the requirements, rules, and regulations of the commission under such sections and (b) the proposed service, to the extent to be authorized by the certificate, whether regular or irregular, passenger or house-

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hold goods, is or will be required by the present or future public convenience and necessity. Otherwise the application shall be denied.

- (2) A permit shall be issued to any qualified applicant therefor authorizing in whole or in part the operations covered by the application if it appears after notice and hearing from the application or from any hearing held on the application that (a) the applicant is fit, willing, and able properly to perform the service of a contract carrier by motor vehicle and to conform to the provisions of such sections and the lawful requirements, rules, and regulations of the commission under such sections and (b) the proposed operation, to the extent authorized by the permit, will be consistent with the public interest by providing services designed to meet the distinct needs of each individual customer or a specifically designated class of customers as defined in subdivision (7) of section 75-302. Otherwise the application shall be denied.
- (3) No person shall at the same time hold a certificate as a common carrier and a permit as a contract carrier for transportation of household goods by motor vehicles over the same route or within the same territory unless the commission finds that it is consistent with the public interest and with the policy declared in section 75-301.
- (4) After the issuance of a certificate or permit, the commission shall review the operations of all common or contract carriers who hold authority from the commission to determine whether there are insufficient operations in the transportation of household goods to justify the commission's finding that such common or contract carrier has willfully failed to perform transportation under sections 75-301 to 75-322 and rules and regulations promulgated under such sections. If the commission determines that there are insufficient operations, then the commission shall commence proceedings under section 75-315 to revoke the certificate or permit involved.
- (5) This section shall not apply to transportation network companies holding a permit under section 75-324 or operations pursuant to a contract authorized by sections 75-303.01 and 75-303.02.

Source: Laws 1963, c. 425, art. III, § 11, p. 1381; Laws 1969, c. 606, § 6, p. 2471; Laws 1972, LB 1370, § 2; Laws 1974, LB 438, § 2; Laws 1989, LB 78, § 25; Laws 1990, LB 980, § 27; Laws 1993, LB 412, § 10; Laws 1994, LB 414, § 74; Laws 1995, LB 424, § 38; Laws 1996, LB 1218, § 50; Laws 2011, LB112, § 3; Laws 2015, LB629, § 30.

Effective date May 28, 2015.

75-313 Certificate; permit; terms.

(1) Except as provided in subsection (2) of this section, each certificate shall specify the service to be rendered, the routes, the fixed termini, if any, and the intermediate and off-route points, if any, and in case of operations not over specified routes or between fixed termini, the territory within which such carrier is authorized to operate. Each permit shall specify the business of the contract carrier covered thereby and the scope thereof. There shall, at the time of issuance, and from time to time thereafter, be attached to the exercise of the privileges granted by the certificate or permit such reasonable terms, conditions, and limitations as the public convenience and necessity, or the character of the holder as a contract carrier, may from time to time require, including terms, conditions, and limitations as to the extension of the route or routes of

the carrier, and such terms and conditions as are necessary to carry out, with respect to the operations of the carrier, the requirements established by the commission. No terms, conditions, or limitations shall restrict the right of a contract carrier to substitute or add contracts within the scope of the permit, or to add to the equipment and facilities within the scope of the permit, as the development of the business and the demands of the public may require.

(2) This section does not apply to a transportation network company.

Source: Laws 1963, c. 425, art. III, § 13, p. 1382; Laws 2015, LB629, § 31.

Effective date May 28, 2015.

(b) TRANSPORTATION NETWORK COMPANY

75-323 Terms, defined.

For purposes of sections 75-301 to 75-343, unless the context otherwise requires:

- (1) Application open stage means the time period from the moment a participating driver logs on to the transportation network company's online-enabled application or platform until the driver accepts a request to transport a passenger and from the moment the driver completes the transaction on the online-enabled application or platform or the passenger exits the vehicle, whichever is later, until the driver either accepts another ride request on the online-enabled application or platform or logs off the online-enabled application or platform;
- (2) Engaged stage means the time period from the moment a participating driver accepts a ride request on the transportation network company online-enabled application or platform until the driver completes the transaction on the online-enabled application or platform or until the passenger exits the vehicle, whichever is later;
- (3) Insurance policy means a policy placed with an authorized Nebraska insurer or with a surplus lines insurer pursuant to Chapter 44;
- (4) Participating driver or driver means any person who uses a personal vehicle in connection with a transportation network company's online-enabled application or platform to connect with passengers;
- (5) Passenger means a passenger in a personal vehicle for whom a driver provides transportation and who is connected with a driver by a transportation network company's online-enabled application or platform;
- (6) Passengers on board stage means the time period when there are passengers in the vehicle pursuant to the driver's participation in a transportation network company;
- (7) Personal vehicle means a passenger car as defined in section 60-345 that a driver owns, leases, or is otherwise authorized to use to provide services on a transportation network company's online-enabled application or platform;
- (8) Prearranged ride means a ride in which a participating driver is matched to a passenger through a transportation network company's online-enabled application or platform and does not include the on-demand summoning of a ride or street hail. Prearranged ride does not include shared-expense carpool or vanpool arrangements;

- (9) Service means the provision of transportation by a driver to a passenger with whom a transportation network company matches the driver;
- (10) Transportation network company means an organization, including a corporation, a limited liability company, a partnership, a sole proprietor, or any other entity, operating in this state that provides prearranged transportation services for compensation using an online-enabled application or platform to connect passengers with participating drivers using a personal vehicle. Transportation network company does not include medicaid nonemergency medical transportation brokerage services provided pursuant to a contract with the Department of Health and Human Services; and
- (11) Transportation network company insurance means an insurance policy that covers loss arising from a participating driver's use of a personal vehicle in connection with a transportation network company's online-enabled application or platform.

Source: Laws 2015, LB629, § 2. Effective date May 28, 2015.

75-324 Operation of transportation network company; permit required; application; contents; commission; duties.

- (1) No person shall operate a transportation network company in Nebraska without first obtaining a permit from the commission. The application for a permit shall be in writing, under oath, submitted to the commission, and accompanied by the fee required under section 75-305. A duly authorized official of the applicant who possesses the full power and authority to make binding representations on the applicant's behalf shall subscribe to the oath on the application. The application shall contain the following information:
 - (a) The legal name of the applicant;
- (b) Any name under which the applicant will or does conduct business in Nebraska;
 - (c) The applicant's primary business address and telephone number;
- (d) A copy of the articles of organization or certificate to transact business in Nebraska;
- (e) The name, address, and telephone number of the applicant's registered agent in Nebraska; and
- (f) A statement that the applicant agrees to adhere to the statutes of Nebraska and to the rules and regulations of the commission regulating transportation network companies.
- (2)(a) The commission shall review the application for completeness and verify the information submitted. If the commission finds any information incomplete or inaccurate, the commission shall notify the applicant and give the applicant the opportunity to complete the application.
- (b) If an applicant is duly certified or permitted to operate a transportation network company in at least one other state, the commission shall, within sixty days after receiving a complete application, issue a permit to the applicant if the applicant meets the requirements of sections 75-323 to 75-343.
- (c) If an applicant is not duly certified or permitted to operate a transportation network company in at least one other state, the applicant shall bear the burden of demonstrating that (i) the applicant has sufficient financial resources

to provide transportation network company services in the proposed service territory, (ii) the applicant has sufficient technical competency to provide transportation network company services in the proposed service territory, and (iii) the applicant has sufficient managerial resources to provide transportation network company services in the proposed service territory. If the requirements of subdivisions (i) through (iii) of this subdivision are met and the applicant has satisfactorily provided all of the information in the application required under this section, the commission shall, within ninety days after receiving a complete application, issue a permit to the applicant if the applicant meets the requirements of sections 75-323 to 75-343.

(3) A participating driver contracting with a transportation network company holding a valid permit from the commission shall not be required to obtain a permit or certificate from the commission when driving pursuant to the terms of the contract with the transportation network company.

Source: Laws 2015, LB629, § 3. Effective date May 28, 2015.

75-325 Transportation network company; duties; driver; duties; complaints; commission; powers.

- (1) Every transportation network company shall:
- (a) Provide the commission with its email address and customer service telephone number;
- (b) Display for the passenger either a picture of the driver's personal vehicle and a picture of the driver or the license plate number of the driver's personal vehicle on the online-enabled application or platform that a transportation network company uses to connect drivers and passengers;
 - (c) Maintain an agent for service of process in Nebraska;
- (d) Maintain accurate and up-to-date records of all drivers providing services on behalf of the transportation network company, including the vehicle identification number for all personal vehicles to be operated in connection with the transportation network company;
- (e)(i) Implement, enforce, and maintain a zero-tolerance policy on the use of drugs or alcohol applicable to any driver providing service for the transportation network company that prohibits a driver from using any amount of drugs or alcohol while the driver is providing service, (ii) provide a copy of the policy to the commission promptly upon adoption, and (iii) provide a copy of any revision to the policy promptly upon adoption;
- (f) Implement an anti-discrimination policy that prohibits discrimination by any driver providing service for the company on the basis of race, national origin, religion, gender, physical or mental disability, medical condition, marital status, or age and file the policy with the commission;
- (g) Maintain a web site that provides a customer service telephone number or email address of the transportation network company and that provides the telephone number and email address of the commission;
- (h) Establish a driver training program designed to ensure that each driver safely operates his or her personal vehicle prior to the driver being able to offer services on the transportation network company's online-enabled application or platform;

- (i) Maintain records required under sections 75-301 to 75-343 to be collected by the transportation network company, including records regarding participating drivers; and
- (j) Cooperate with the commission and any employees, investigators, or duly authorized agents of the commission in the investigation of complaints received by the commission from the public or in investigations initiated by the commission.
- (2) A transportation network company shall not allow a driver to provide service if the company finds the driver to be in violation of its zero-tolerance policy required pursuant to subdivision (1)(e) of this section or if the driver has not successfully completed driver training pursuant to subdivision (1)(h) of this section. The transportation network company shall provide on its web site and its online-enabled application or platform notice of the zero-tolerance policy and the procedures to report a complaint about a driver with whom the passenger was matched when the passenger reasonably suspects the driver was under the influence of drugs or alcohol during the course of the prearranged ride. Upon receiving a complaint, a transportation network company shall immediately suspend the driver against whom the complaint was issued and conduct an investigation of the alleged violation. The suspension shall last for the duration of the investigation.
- (3) If the commission has reasonable cause to believe a transportation network company is not enforcing the zero-tolerance policy filed with the commission, the commission shall investigate and, after notice and hearing, may enter an order requiring the transportation network company to enforce such policy, which may include suspension of the participating driver.

Source: Laws 2015, LB629, § 4. Effective date May 28, 2015.

75-326 Participating driver; requirements; criminal history record information check.

- (1) A participating driver must possess a valid driver's license, proof of registration, and proof of automobile liability insurance and be at least twentyone years of age.
- (2) Prior to permitting a person to act as a driver, the transportation network company shall obtain and review a national criminal history record information check. The criminal disposition information retrieved by the transportation network company's national criminal history record information check shall be at least as comprehensive as the criminal disposition information retrieved by a national criminal history record information check performed by the Federal Bureau of Investigation pursuant to section 81-6,120. Nothing in this subsection shall be construed to require fingerprinting as part of the national criminal history record information check.
- (3) A person who has four or more moving traffic violations or one or more major traffic violations in the three years prior to the date of the criminal background check shall not serve as a driver. For purposes of this subsection, the following offenses shall constitute major traffic violations:
- (a) Failure to stop and report or render aid as required under section 60-696 or 60-697;

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- (b) Reckless driving in violation of any city or village ordinance or of section 60-6,213, 60-6,214, or 60-6,217;
 - (c) Speeding of more than thirty-five miles per hour over the speed limit; and
 - (d) Failure to yield to a pedestrian resulting in bodily injury to a pedestrian.
- (4) A person who has been convicted of or pled guilty or nolo contendere to driving under the influence of drugs or alcohol in the previous seven years in this state or any other state or territory prior to the date of the criminal background check shall not serve as a driver.
- (5) A person who is required to register as a sex offender or who has been convicted of or pled guilty or nolo contendere to any offense involving fraud, use of a motor vehicle to commit a felony, a crime involving property damage, theft, acts of violence, or acts of terror shall not serve as a driver.

Source: Laws 2015, LB629, § 5. Effective date May 28, 2015.

75-327 Prearranged ride required; limit on hours; dynamic pricing; filing of rates; receipt; contents.

- (1) A participating driver shall not provide a ride unless it is a prearranged ride. No person shall be a participating driver for a period of more than twelve hours during each twenty-four-hour period.
- (2)(a) A transportation network company may offer service for compensation, no charge, or suggested compensation.
- (b) Except as provided in this section, transportation network companies shall not be subject to rate regulation by the commission and shall not be subject to provisions relating to rates and charges prescribed in sections 75-101 to 75-158.
- (c) A transportation network company shall file with the commission the rates it uses to determine any compensation or suggested compensation on its online-enabled application or platform, including any use of dynamic pricing. The transportation network company shall keep the rate filing current and shall charge rates consistent with the rates it files with the commission.
- (d) The following requirements apply if the transportation network company uses dynamic pricing through its online-enabled application or platform:
- (i) The transportation network company's online-enabled application or platform shall provide clear visible indication that dynamic pricing is in effect prior to the passenger requesting a ride;
- (ii) The transportation network company's online-enabled application or platform shall include a feature that requires the passenger to expressly confirm that he or she understands that dynamic pricing will be used in order for the ride request to be completed;
- (iii) The transportation network company's online-enabled application or platform shall provide a fare estimator that enables the passenger to estimate the cost under dynamic pricing prior to requesting the ride; and
- (iv) Dynamic pricing shall not be permitted during any state of emergency declared by the Governor.
- (3) Upon completion of a prearranged ride, a transportation network company shall transmit an electronic receipt to the passenger's email address or online-enabled application documenting the following:

- (a) The point of origin and destination of the prearranged ride;
- (b) The total duration and distance of the prearranged ride;
- (c) The total amount paid, if any, including the base fare and any additional charges incurred for distance traveled or duration of the prearranged ride; and
 - (d) The driver's first name.

Source: Laws 2015, LB629, § 6. Effective date May 28, 2015.

75-328 Use of personal vehicle; requirements; initial safety inspection; annual inspection; reports available.

- (1) In order to be used under sections 75-323 to 75-343, a personal vehicle shall be in compliance with the Motor Vehicle Registration Act as required for a passenger car as defined in section 60-345.
- (2) A transportation network company or a certified mechanic shall perform an initial safety inspection on each personal vehicle prior to approving it for use as a personal vehicle. The inspection shall include inspection of at least the following components and such components shall be in good working order:
 - (a) Foot brakes;
 - (b) Parking or emergency brakes;
 - (c) Steering mechanism;
 - (d) Windshield;
 - (e) Rear window and other glass;
 - (f) Windshield wipers;
 - (g) Headlights;
 - (h) Tail lights;
 - (i) Turn indicator lights;
 - (j) Stop lights;
 - (k) Front seat adjustment mechanism;
 - (l) The opening, closing, and locking capability of doors;
 - (m) Horn;
 - (n) Speedometer;
 - (o) Bumpers;
 - (p) Muffler and exhaust system;
 - (q) Tire conditions, including tread depth;
 - (r) Interior and exterior rear-view mirrors; and
 - (s) Safety belts for driver and passengers.
- (3) Annually thereafter, a driver shall obtain such an inspection and approval of the driver's personal vehicle in order to continue its use as a personal vehicle. A driver shall maintain proof of the current inspection.
- (4) A transportation network company shall make the initial and annual inspection reports available to the commission upon request.

Source: Laws 2015, LB629, § 7. Effective date May 28, 2015.

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Cross References

Motor Vehicle Registration Act, see section 60-301.

75-329 Inspection of records; complaint; commission powers; treatment of records.

- (1) The commission or the employees or duly authorized agents of the commission may, in a mutually agreed-upon setting, inspect any records held by a transportation network company which the commission determines are necessary to review to ensure public safety, including information obtained pursuant to section 75-326. Such inspection of records shall occur no more than once each calendar quarter unless the commission finds it necessary pursuant to rules and regulations adopted and promulgated by the commission. Such inspection shall be conducted on an audit basis rather than a comprehensive basis.
- (2) In response to a specific complaint, the commission may inspect any records held by a transportation network company which the commission determines are necessary to investigate and resolve the complaint, including information obtained pursuant to section 75-326.
- (3) Any records obtained or inspected pursuant to this section shall not be considered public records subject to sections 84-712 to 84-712.09 and shall not be subject to disclosure by the commission except when publicly disclosed as evidence in a civil penalty proceeding pursuant to section 75-156 or in a criminal proceeding prosecuted by the state.

Source: Laws 2015, LB629, § 8. Effective date May 28, 2015.

75-330 Noncompete provision.

A transportation network company shall not require a participating driver to sign an agreement not to compete with the company in order to be matched with passengers through the company's online-enabled application or platform.

Source: Laws 2015, LB629, § 9. Effective date May 28, 2015.

75-331 Transportation Network Company Regulation Cash Fund; created; use; investment.

The Transportation Network Company Regulation Cash Fund is created. The commission shall use the fund to regulate transportation network companies and enforce sections 75-323 to 75-343 and the rules and regulations adopted and promulgated by the commission under such sections. The fund shall contain the fees remitted pursuant to section 75-305. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2015, LB629, § 10. Effective date May 28, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

75-332 Driver; disclosure by transportation network company; contents; acknowledgment; notice to lienholder; record.

- (1) Prior to permitting a person to act as a driver, a transportation network company shall disclose in writing to each participating driver:
- (a) The insurance coverage, the limits of liability, and any deductible amounts that the transportation network company maintains while the driver uses a personal vehicle in connection with a transportation network company's onlineenabled application or platform;
- (b) That in many personal automobile insurance policies, the driver's policy does not provide coverage for damage to the vehicle used by the driver, uninsured and underinsured motorist coverage, and other first-party claims from the moment the driver logs on to the transportation network company's online-enabled application or platform to the moment the driver logs off the transportation network company's online-enabled application or platform. The driver should contact his or her insurer to determine coverage;
- (c) That if the driver is planning to use a vehicle that has a lien against it to provide service in connection with a transportation network company, the driver of the vehicle must notify the lienholder at least seven days prior to using the vehicle to provide such service that the driver intends to use the vehicle to provide service in connection with a transportation network company by complying with subsection (3) of this section; and
- (d) That the driver is responsible to know the laws, rules, and regulations that govern the service he or she provides in connection with a transportation network company.
- (2) The transportation network company shall make the disclosure required by subdivision (1)(c) of this section a distinctive part of the driver's terms of service and shall require a separate acknowledgment of this disclosure by each driver by electronic or handwritten signature.
- (3) The commission shall adopt and promulgate rules and regulations to establish a procedure to confirm that drivers have notified lienholders as required by subdivision (1)(c) of this section. The commission shall keep a record of such confirmation for at least five years and shall make such record available to lienholders.

Source: Laws 2015, LB629, § 11. Effective date May 28, 2015.

75-333 Transportation network company insurance; requirements.

- (1) Beginning on September 1, 2015, a transportation network company and a participating driver shall maintain transportation network company insurance as provided in this section. Unless otherwise specified, the following requirements shall apply to transportation network company insurance during the engaged stage and during the passengers on board stage:
- (a) Primary liability coverage in the amount of at least one million dollars for death, personal injury, and property damage; and
- (b) Uninsured and underinsured motorist coverage for both the driver and passengers in the amounts required by the Uninsured and Underinsured Motorist Insurance Coverage Act.

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- (2) The requirements for the coverage required by this section may be satisfied by any of the following:
- (a) Transportation network company insurance maintained by a participating driver;
- (b) Transportation network company insurance maintained by a transportation network company; or
 - (c) Any combination of subdivisions (2)(a) and (b) of this section.
- (3) The insurer providing transportation network company insurance under this section shall have the duty to defend and indemnify the insured.
- (4) An insurance policy required under sections 75-332 to 75-341 shall be placed with an authorized Nebraska insurer or with a surplus-lines insurer pursuant to Chapter 44.

Source: Laws 2015, LB629, § 12. Effective date May 28, 2015.

Cross References

Uninsured and Underinsured Motorist Insurance Coverage Act, see section 44-6401.

75-334 Transportation network company insurance during application open stage; requirements.

- (1) Beginning on September 1, 2015, the following requirements shall apply to transportation network company insurance during the application open stage:
- (a) Transportation network company insurance shall be primary and in the amount of at least twenty-five thousand dollars for death and personal injury per person, fifty thousand dollars for death and personal injury per incident, and twenty-five thousand dollars for property damage; and
- (b) Uninsured motorist coverage pursuant to the Uninsured and Underinsured Motorist Insurance Coverage Act.
- (2) The requirements for the coverage required by this section may be satisfied by any of the following:
- (a) Transportation network company insurance maintained by a participating driver:
- (b) Transportation network company insurance maintained by a transportation network company; or
 - (c) Any combination of subdivisions (2)(a) and (b) of this section.
- (3) The insurer providing transportation network company insurance under this section shall have the duty to defend and indemnify the insured.

Source: Laws 2015, LB629, § 13. Effective date May 28, 2015.

Cross References

Uninsured and Underinsured Motorist Insurance Coverage Act, see section 44-6401.

75-335 Coverage of insurance; certificate of insurance; filing required.

(1) Coverage under a transportation network company insurance policy shall not be dependent on a personal automobile insurance policy first denying a claim nor shall a personal automobile insurance policy, including a personal liability umbrella policy, be required to first deny a claim.

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- (2) When transportation network company insurance maintained by a participating driver to fulfill the insurance obligations of sections 75-332 to 75-341 has lapsed or ceased to exist, the transportation network company shall provide the coverage required by sections 75-332 to 75-341 beginning with the first dollar of a claim.
- (3) For transportation network company insurance maintained by a transportation network company to meet the requirements of sections 75-332 to 75-341, a certificate of insurance shall be filed with the commission specifying that on cancellation or nonrenewal of the transportation network company insurance, the insurer must send written notice of the cancellation or nonrenewal to the commission at least thirty days before the effective date of the cancellation or nonrenewal.

Source: Laws 2015, LB629, § 14. Effective date May 28, 2015.

75-336 Liability; certain payments; how treated.

- (1) Sections 75-323 to 75-343 shall not limit the liability of a transportation network company arising out of an automobile accident involving a participating driver in any action for damages against a transportation network company for an amount above the required insurance coverage.
- (2) In the event of a loss involving a personal vehicle used in connection with a transportation network company and if such personal vehicle is subject to a lien, the transportation network company insurance carrier shall make payment for a claim covered under collision physical damage coverage or comprehensive physical damage coverage directly to the business repairing the vehicle or jointly to the owner of the vehicle and the primary lienholder on the covered vehicle.

Source: Laws 2015, LB629, § 15. Effective date May 28, 2015.

75-337 Owner of personal vehicle; duty.

The owner of any personal vehicle used in connection with a transportation network company shall have the duty to maintain collision physical damage coverage and comprehensive physical damage coverage for transportation network company activity if the vehicle is required to carry such coverage due to a contractual obligation.

Source: Laws 2015, LB629, § 16. Effective date May 28, 2015.

75-338 Sections; how construed.

Nothing in sections 75-323 to 75-343 shall be construed to require a private passenger automobile insurance policy to provide primary or excess coverage during the period of time from the moment a participating driver logs on to a transportation network company's online-enabled application or platform until the driver logs off the online-enabled application or platform or the passenger exits the personal vehicle, whichever is later.

Source: Laws 2015, LB629, § 17. Effective date May 28, 2015.

75-339 Personal automobile insurer; policy, amendment, or endorsement; contents.

Notwithstanding any other law, a personal automobile insurer may, at its discretion, offer an automobile insurance policy, or an amendment or endorsement to an existing policy, that covers a private passenger motor vehicle, station wagon type vehicle, sport utility vehicle, or similar type of motor vehicle with a passenger capacity of eight persons or less, including the driver, while used in connection with a transportation network company's online-enabled application or platform only if the policy expressly provides for the coverage during all or the defined portion of the time periods specified in sections 75-333 and 75-334, with or without a separate charge, or the policy contains an amendment or an endorsement to provide that coverage, for which a separately stated premium may be charged. The policy, amendment, or endorsement may include, but not be limited to:

- (1) Comprehensive physical damage coverage;
- (2) Collision physical damage coverage;
- (3) Liability coverage for bodily injury and property damage;
- (4) Medical payments coverage; and
- (5) Uninsured and underinsured motorist coverage.

Source: Laws 2015, LB629, § 18. Effective date May 28, 2015.

75-340 Cooperation with insurers; maintenance of records.

- (1) In a claims coverage investigation, a transportation network company or its insurer shall cooperate with insurers that are involved in the claims coverage investigation to facilitate the exchange of information, including the provision of dates and times at which an accident occurred that involved a participating driver and the precise times that the participating driver logged on and off the transportation network company's online-enabled application or platform in the twenty-four-hour period preceding the accident.
- (2) All records, including electronic records, showing the time when a driver has logged in as active or logged out as inactive on the transportation network company's online-enabled application or platform, and any data or reports with information about the personal vehicle's involvement in a motor vehicle accident, that are maintained by the transportation network company shall be maintained for a minimum of five years after the date the loss is reported to the transportation network company.

Source: Laws 2015, LB629, § 19. Effective date May 28, 2015.

75-341 Participating driver; proof of insurance coverage.

A participating driver shall carry proof of transportation network company insurance coverage with him or her at all times during his or her use of a vehicle in connection with a transportation network company's online-enabled application or platform. In the event of an accident, a participating driver shall, 2015 Supplement

upon request, provide this insurance coverage information to any other party involved in the accident and to a law enforcement officer.

Source: Laws 2015, LB629, § 20. Effective date May 28, 2015.

75-342 Certain services; specific authorization from commission required.

No transportation network company or participating driver shall provide transportation for any person under contract with the Department of Health and Human Services or any contractors of the Department of Health and Human Services without specific authorization from the commission. In order to receive such authorization, the transportation network company or participating driver shall demonstrate that such service is or will be required by the present or future public convenience and necessity.

Source: Laws 2015, LB629, § 21. Effective date May 28, 2015.

75-343 Report; contents.

The commission shall electronically provide the Legislature with an annual report before December 31 of each year on the status of the implementation of sections 75-323 to 75-342. The report shall describe (1) the number of permits issued pursuant to section 75-324, (2) a description of any revocation proceedings involving permits issued under sections 75-323 to 75-342, (3) the number of rides provided by taxicab carriers relative to historical numbers, (4) the number of taxicabs operated by taxicab carriers relative to historical numbers, (5) the number of drivers either employed or contracted by taxicab carriers relative to historical numbers, (6) the number of taxicab carriers authorized by the commission relative to historical numbers, and (7) any other information in its possession that the commission believes will assist the Legislature in evaluating the effectiveness of sections 75-323 to 75-342. The report shall also address the question of the need for further legislation to achieve the purposes of sections 75-323 to 75-342.

Source: Laws 2015, LB629, § 22. Effective date May 28, 2015.

(e) SAFETY REGULATIONS

75-363 Federal motor carrier safety regulations; provisions adopted; exceptions.

- (1) The parts, subparts, and sections of Title 49 of the Code of Federal Regulations listed below, as modified in this section, or any other parts, subparts, and sections referred to by such parts, subparts, and sections, in existence and effective as of January 1, 2015, are adopted as Nebraska law.
- (2) Except as otherwise provided in this section, the regulations shall be applicable to:
- (a) All motor carriers, drivers, and vehicles to which the federal regulations apply; and
- (b) All motor carriers transporting persons or property in intrastate commerce to include:

- (i) All vehicles of such motor carriers with a gross vehicle weight rating, gross combination weight rating, gross vehicle weight, or gross combination weight over ten thousand pounds;
- (ii) All vehicles of such motor carriers designed or used to transport more than eight passengers, including the driver, for compensation, or designed or used to transport more than fifteen passengers, including the driver, and not used to transport passengers for compensation;
- (iii) All vehicles of such motor carriers transporting hazardous materials required to be placarded pursuant to section 75-364; and
- (iv) All drivers of such motor carriers if the drivers are operating a commercial motor vehicle as defined in section 60-465 which requires a commercial driver's license.
- (3) The Legislature hereby adopts, as modified in this section, the following parts of Title 49 of the Code of Federal Regulations:
- (a) Part 382 CONTROLLED SUBSTANCES AND ALCOHOL USE AND TESTING:
 - (b) Part 385 SAFETY FITNESS PROCEDURES;
- (c) Part 386 RULES OF PRACTICE FOR MOTOR CARRIER, INTERMO-DAL EQUIPMENT PROVIDER, BROKER, FREIGHT FORWARDER, AND HAZARDOUS MATERIALS PROCEEDINGS;
- (d) Part 387 MINIMUM LEVELS OF FINANCIAL RESPONSIBILITY FOR MOTOR CARRIERS;
- (e) Part 390 FEDERAL MOTOR CARRIER SAFETY REGULATIONS; GEN-ERAL;
- (f) Part 391 QUALIFICATIONS OF DRIVERS AND LONGER COMBINA-TION VEHICLE (LCV) DRIVER INSTRUCTORS;
 - (g) Part 392 DRIVING OF COMMERCIAL MOTOR VEHICLES;
- (h) Part 393 PARTS AND ACCESSORIES NECESSARY FOR SAFE OPER-ATION;
 - (i) Part 395 HOURS OF SERVICE OF DRIVERS;
 - (j) Part 396 INSPECTION, REPAIR, AND MAINTENANCE;
- (k) Part 397 TRANSPORTATION OF HAZARDOUS MATERIALS; DRIVING AND PARKING RULES; and
 - (1) Part 398 TRANSPORTATION OF MIGRANT WORKERS.
- (4) The provisions of subpart E Physical Qualifications And Examinations of 49 C.F.R. part 391 QUALIFICATIONS OF DRIVERS AND LONGER COMBINATION VEHICLE (LCV) DRIVER INSTRUCTORS shall not apply to any driver subject to this section who: (a) Operates a commercial motor vehicle exclusively in intrastate commerce; and (b) holds, or has held, a commercial driver's license issued by this state prior to July 30, 1996.
- (5) The regulations adopted in subsection (3) of this section shall not apply to farm trucks registered pursuant to section 60-3,146 with a gross weight of sixteen tons or less. The following parts and sections of 49 C.F.R. chapter III shall not apply to drivers of farm trucks registered pursuant to section 60-3,146 and operated solely in intrastate commerce:
 - (a) All of part 391;
 - (b) Section 395.8 of part 395; and

- (c) Section 396.11 of part 396.
- (6) The following parts and subparts of 49 C.F.R. chapter III shall not apply to the operation of covered farm vehicles:
- (a) Part 382 CONTROLLED SUBSTANCES AND ALCOHOL USE AND TESTING;
 - (b) Part 391, subpart E Physical Qualifications and Examinations;
 - (c) Part 395 HOURS OF SERVICE OF DRIVERS; and
 - (d) Part 396 INSPECTION, REPAIR, AND MAINTENANCE.
- (7) Part 393 PARTS AND ACCESSORIES NECESSARY FOR SAFE OPERA-TION and Part 396 - INSPECTION, REPAIR, AND MAINTENANCE shall not apply to fertilizer and agricultural chemical application and distribution equipment transported in units with a capacity of three thousand five hundred gallons or less.
- (8) For purposes of this section, intrastate motor carriers shall not include any motor carrier or driver excepted from 49 C.F.R. chapter III by section 390.3(f) of part 390.
- (9)(a) Part 395 HOURS OF SERVICE OF DRIVERS shall apply to motor carriers and drivers who engage in intrastate commerce as defined in section 75-362, except that no motor carrier who engages in intrastate commerce shall permit or require any driver used by it to drive nor shall any driver drive:
 - (i) More than twelve hours following eight consecutive hours off duty; or
- (ii) For any period after having been on duty sixteen hours following eight consecutive hours off duty.
- (b) No motor carrier who engages in intrastate commerce shall permit or require a driver of a commercial motor vehicle, regardless of the number of motor carriers using the driver's services, to drive, nor shall any driver of a commercial motor vehicle drive, for any period after:
- (i) Having been on duty seventy hours in any seven consecutive days if the employing motor carrier does not operate every day of the week; or
- (ii) Having been on duty eighty hours in any period of eight consecutive days if the employing motor carrier operates motor vehicles every day of the week.
- (10) Part 395 HOURS OF SERVICE OF DRIVERS, as adopted in subsections (3) and (9) of this section, shall not apply to drivers transporting agricultural commodities or farm supplies for agricultural purposes during planting and harvesting season when:
- (a) The transportation of such agricultural commodities is from the source of the commodities to a location within a one-hundred-fifty-air-mile radius of the source of the commodities;
- (b) The transportation of such farm supplies is from a wholesale or retail distribution point of the farm supplies to a farm or other location where the farm supplies are intended to be used which is within a one-hundred-fifty-airmile radius of the wholesale or retail distribution point; or
- (c) The transportation of such farm supplies is from a wholesale distribution point of the farm supplies to a retail distribution point of the farm supplies which is within a one-hundred-fifty-air-mile radius of the wholesale distribution point.

- (11) 49 C.F.R. 390.21 MARKING OF SELF-PROPELLED CMVS AND INTERMODAL EQUIPMENT shall not apply to farm trucks and farm truck-tractors registered pursuant to section 60-3,146 and operated solely in intrastate commerce.
- (12) 49 C.F.R. 392.9a Operating Authority shall not apply to Nebraska motor carriers operating commercial motor vehicles solely in intrastate commerce.
- (13) No motor carrier shall permit or require a driver of a commercial motor vehicle to violate, and no driver of a commercial motor vehicle shall violate, any out-of-service order.

Source: Laws 1986, LB 301, § 1; Laws 1987, LB 224, § 23; Laws 1988, LB 884, § 1; Laws 1989, LB 285, § 140; Laws 1990, LB 980, § 29; Laws 1991, LB 854, § 3; Laws 1993, LB 410, § 1; Laws 1994, LB 1061, § 5; Laws 1995, LB 461, § 1; Laws 1996, LB 938, § 4; Laws 1997, LB 722, § 1; Laws 1998, LB 1056, § 8; Laws 1999, LB 161, § 1; Laws 1999, LB 704, § 49; Laws 2000, LB 1361, § 11; Laws 2001, LB 375, § 1; Laws 2002, LB 499, § 5; Laws 2003, LB 480, § 2; Laws 2004, LB 878, § 1; Laws 2005, LB 83, § 1; Laws 2005, LB 274, § 271; Laws 2006, LB 1007, § 13; Laws 2007, LB239, § 8; Laws 2008, LB756, § 28; Laws 2008, LB845, § 1; Laws 2009, LB48, § 1; Laws 2009, LB331, § 15; Laws 2010, LB725, § 3; Laws 2010, LB805, § 13; Laws 2011, LB178, § 21; Laws 2011, LB212, § 7; Laws 2012, LB751, § 49; Laws 2013, LB35, § 6; Laws 2014, LB983, § 61; Laws 2015, LB313, § 7.

Effective date August 30, 2015.

Cross References

Violation of section, penalty, see section 75-367.

75-364 Additional federal motor carrier regulations; provisions adopted.

The parts, subparts, and sections of Title 49 of the Code of Federal Regulations listed below, or any other parts, subparts, and sections referred to by such parts, subparts, and sections, in existence and effective as of January 1, 2015, are adopted as part of Nebraska law and shall be applicable to all motor carriers whether engaged in interstate or intrastate commerce, drivers of such motor carriers, and vehicles of such motor carriers:

- (1) Part 107 HAZARDOUS MATERIALS PROGRAM PROCEDURES, subpart F-Registration of Cargo Tank and Cargo Tank Motor Vehicle Manufacturers, Assemblers, Repairers, Inspectors, Testers, and Design Certifying Engineers;
- (2) Part 107 HAZARDOUS MATERIALS PROGRAM PROCEDURES, subpart G-Registration of Persons Who Offer or Transport Hazardous Materials;
- (3) Part 171 GENERAL INFORMATION, REGULATIONS, AND DEFINITIONS;
- (4) Part 172 HAZARDOUS MATERIALS TABLE, SPECIAL PROVISIONS, HAZARDOUS MATERIALS COMMUNICATIONS, EMERGENCY RESPONSE INFORMATION, TRAINING REQUIREMENTS, AND SECURITY PLANS;
- (5) Part 173 SHIPPERS GENERAL REQUIREMENTS FOR SHIPMENTS AND PACKAGINGS;

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- (6) Part 177 CARRIAGE BY PUBLIC HIGHWAY;
- (7) Part 178 SPECIFICATIONS FOR PACKAGINGS; and
- (8) Part 180 CONTINUING QUALIFICATION AND MAINTENANCE OF PACKAGINGS.

Source: Laws 1986, LB 301, § 2; Laws 1987, LB 538, § 1; Laws 1988, LB 884, § 2; Laws 1990, LB 980, § 30; Laws 1991, LB 854, § 4; Laws 1993, LB 410, § 2; Laws 1994, LB 1061, § 6; Laws 1995, LB 461, § 2; Laws 1996, LB 938, § 5; Laws 1997, LB 722, § 2; Laws 1998, LB 1056, § 9; Laws 1999, LB 161, § 2; Laws 2000, LB 1361, § 12; Laws 2001, LB 375, § 2; Laws 2002, LB 499, § 6; Laws 2003, LB 480, § 3; Laws 2004, LB 878, § 2; Laws 2005, LB 83, § 2; Laws 2006, LB 1007, § 15; Laws 2007, LB239, § 9; Laws 2008, LB756, § 29; Laws 2009, LB48, § 2; Laws 2009, LB331, § 16; Laws 2010, LB805, § 14; Laws 2011, LB178, § 22; Laws 2011, LB212, § 8; Laws 2012, LB751, § 50; Laws 2013, LB35, § 7; Laws 2014, LB983, § 62; Laws 2015, LB313, § 8. Effective date August 30, 2015.

75-366 Enforcement powers.

For the purpose of enforcing Chapter 75, article 3, any officer of the Nebraska State Patrol may, upon demand, inspect the accounts, records, and equipment of any motor carrier or shipper. Any officer of the Nebraska State Patrol shall have the authority to enforce the federal motor carrier safety regulations, as such regulations existed on January 1, 2015, and federal hazardous materials regulations, as such regulations existed on January 1 2015, and is authorized to enter upon, inspect, and examine any and all lands, buildings, and equipment of any motor carrier, any shipper, and any other person subject to the federal Interstate Commerce Act, the federal Department of Transportation Act, and other related federal laws and to inspect and copy any and all accounts, books, records, memoranda, correspondence, and other documents of a motor carrier, a shipper, and any other person subject to Chapter 75, article 3, for the purposes of enforcing Chapter 75, article 3. To promote uniformity of enforcement, the carrier enforcement division of the Nebraska State Patrol shall cooperate and consult with the Public Service Commission and the Division of Motor Carrier Services.

Source: Laws 1986, LB 301, § 4; Laws 1987, LB 538, § 2; Laws 1990, LB 980, § 31; Laws 1995, LB 424, § 48; Laws 1996, LB 1218, § 60; Laws 2002, LB 93, § 18; Laws 2003, LB 480, § 4; Laws 2012, LB751, § 51; Laws 2013, LB35, § 8; Laws 2014, LB983, § 63; Laws 2015, LB313, § 9. Effective date August 30, 2015.

(1) UNIFIED CARRIER REGISTRATION PLAN AND AGREEMENT

75-393 Unified carrier registration plan and agreement; director; powers.

The director may participate in the unified carrier registration plan and agreement pursuant to the Unified Carrier Registration Act of 2005, 49 U.S.C. 13908, as the act existed on January 1, 2015, and may file on behalf of this state

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the plan required by such plan and agreement for enforcement of the act in this state.

Source: Laws 2007, LB358, § 2; Laws 2009, LB331, § 19; Laws 2011, LB212, § 9; Laws 2012, LB751, § 52; Laws 2013, LB35, § 9; Laws 2014, LB776, § 8; Laws 2015, LB313, § 10. Effective date August 30, 2015.

ARTICLE 9 GRAIN DEALER ACT

| ection | |
|--------|--|
| 5-902. | Terms, defined. |
| 5-903. | Grain dealer; licensure; requirements; fee. |
| 5-904. | Grain dealer; receipt, contract, bill of lading, other written communication |
| | requirements. |
| 5-905. | Recourse to grain dealer's security; when. |
| 5-908. | Enforcement of act. |

75-902 Terms, defined.

For purposes of the Grain Dealer Act, unless the context otherwise requires:

- (1) Commission means the Public Service Commission;
- (2) Direct delivery grain has the same meaning as in section 88-526;
- (3) Direct delivery obligation has the same meaning as in section 88-526;
- (4) Grain includes, but is not limited to, all unprocessed beans, whole corn, milo and other sorghum, wheat, rye, barley, oats, millet, safflower seed and processed plant pellets, alfalfa pellets, and any other bulk pelleted agricultural storable commodity, except grain which has been processed or packaged for distribution as seed;
- (5)(a) Grain dealer means any person, partnership, limited liability company, corporation, or association that (i) buys grain from the producer of the grain within this state for purposes of selling such grain or (ii) acts as an employee or agent of a buyer or seller for purposes of collective bargaining in the marketing of grain.
- (b) Grain dealer does not include (i) a feeder or custom feeder of livestock or poultry or (ii) a warehouse licensee under the Grain Warehouse Act or a warehouse licensee under the United States Warehouse Act of a warehouse located in Nebraska if the warehouse licensee does not buy, sell, or transport grain other than grain that is received at its licensed warehouse facilities;
 - (6) In-store transfer has the same meaning as in section 88-526;
- (7) Post-direct delivery storage position has the same meaning as in section 88-526; and
- (8) Producer means the owner, tenant, or operator of land in this state who has an interest in and receives all or part of the proceeds from the sale of grain produced on that land.

Source: Laws 1985, LB 389, § 4; Laws 1987, LB 507, § 2; Laws 1996, LB 1123, § 1; Laws 2003, LB 735, § 3; Laws 2005, LB 439, § 1; Laws 2015, LB183, § 1. Effective date August 30, 2015.

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Cross References

Grain Warehouse Act, see section 88-525.

75-903 Grain dealer; licensure; requirements; fee.

All grain dealers doing business in this state shall be licensed by the commission. If the applicant is an individual, the application shall include the applicant's social security number. To procure and maintain a license, each grain dealer shall:

- (1) Pay an annual fee of one hundred dollars which shall be due on or before the date established by the commission for each license. Such fees shall be paid to the State Treasurer and credited to the General Fund;
- (2) File security which may be a bond issued by a corporate surety company and payable to the commission, an irrevocable letter of credit, or a certificate of deposit, subject to the approval of the commission, for the benefit of any producer who files a valid claim arising from a sale to a grain dealer. The security shall be in the amount of thirty-five thousand dollars or seven percent of grain purchases or exchanges by the grain dealer in the grain dealer's preceding fiscal year, whichever is greater, not to exceed three hundred thousand dollars. Amounts used in the calculation of the security shall include all direct delivery grain purchases and exchanges valued on the date delivery is made. Amounts used in the calculation of the security shall not include any transactions in which direct delivery grain is exchanged for a post-direct delivery storage position and the post-direct delivery storage position is created by an in-store transfer on the same date as the delivery of the direct delivery grain. Such security shall be furnished on the condition that the licensee will pay for any grain purchased upon demand, not later than fifteen days after the date of the last shipment of any contract. The liability of the surety shall cover purchases made by the grain dealer during the time the bond is in force. A grain dealer's bond filed with the commission shall be in continuous force and effect until canceled by the surety. The liability of the surety on any bond required by this section shall not accumulate for each successive license period during which the bond is in force; and
- (3) File a reviewed or audited fiscal year-end financial statement prepared by an independent certified public accounting firm. If licensing as an individual, the financial statement shall be prepared in accordance with Other Comprehensive Basis of Accountancy, as filed with the board, for a personal financial statement, using historical cost and accrual basis of accounting. If licensing as a partnership, corporation, or limited liability company, the financial statement shall be prepared in accordance with accounting principles generally accepted. The financial statement shall include: (a) A statement of income showing profit or loss; (b) a balance sheet; (c) a statement of cash flow; (d) a statement of proprietor's capital or retained earnings; (e) the volume and dollar value of the grain purchases the licensee made in Nebraska during the fiscal year; (f) the volume and dollar value of transactions in which direct delivery grain is exchanged for a post-direct delivery storage position and the post-direct delivery storage position is not created by an in-store transfer on the same date as the delivery of the direct delivery grain; and (g) the accounting firm's certification, assurances, opinions, and comments and the notes with respect to the financial statement. If the volume and dollar value of the grain purchases is not reported, the grain dealer shall file the maximum grain dealer security as required by the Grain Dealer Act.

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If an applicant for a grain dealer license is a wholly owned subsidiary of a parent company and such a financial statement is not prepared for the subsidiary, the parent company shall submit its reviewed or audited fiscal year-end financial statement and shall execute an unconditional guarantee agreement as prescribed by the commission.

Source: Laws 1985, LB 389, § 5; Laws 1987, LB 507, § 3; Laws 1996, LB 1123, § 2; Laws 1997, LB 752, § 201; Laws 2003, LB 187, § 24; Laws 2003, LB 735, § 4; Laws 2005, LB 52, § 1; Laws 2005, LB 439, § 2; Laws 2015, LB183, § 2. Effective date August 30, 2015.

75-904 Grain dealer; receipt, contract, bill of lading, other written communication requirements.

Each grain dealer or his or her agent upon taking possession of grain from a seller shall issue a receipt, contract, bill of lading, or other written communication to the seller or his or her agent. The grain dealer receipt, contract, bill of lading, or other written communication issued by the grain dealer shall include the provisions of section 75-905 and be in such form as the Public Service Commission may by rule and regulation require.

Source: Laws 1985, LB 389, § 6; Laws 2015, LB183, § 3. Effective date August 30, 2015.

75-905 Recourse to grain dealer's security; when.

- (1) No seller shall have recourse to the grain dealer's security unless the seller:
- (a) Demands payment from the grain dealer within fifteen days after the date of the last shipment of any contract;
- (b) Negotiates any negotiable instrument issued as payment for grain by the grain dealer within fifteen days after its issuance; and
- (c) Notifies the commission within fifteen days after any apparent loss to be covered under the terms of the grain dealer's security.
- (2) The grain dealer's security shall provide security for direct delivery grain until any post-direct delivery storage position is created for a period not to exceed fifteen days after the date of the last shipment of the contract.

Source: Laws 1985, LB 389, § 7; Laws 1986, LB 1007, § 4; Laws 1996, LB 1123, § 3; Laws 2005, LB 52, § 3; Laws 2005, LB 439, § 3; Laws 2015, LB183, § 4. Effective date August 30, 2015.

75-908 Enforcement of act.

The commission, county and municipal law enforcement agencies, and the Attorney General shall enforce the Grain Dealer Act.

Source: Laws 1985, LB 389, § 10; Laws 1987, LB 507, § 7; Laws 2015, LB183, § 5.
Effective date August 30, 2015.

CHAPTER 76 REAL PROPERTY

Article.

- 2. Conveyances.
 - (p) Disclosure Statement. 76-2,120.
- 5. Abstracters.
 - (e) Abstracters Act. 76-550.
- 6. Carbon Monoxide Safety Act. 76-601 to 76-607.
- 10. Trust Deeds. 76-1006, 76-1012.
- 22. Real Property Appraiser Act. 76-2201 to 76-2251.
- 32. Nebraska Appraisal Management Company Registration Act. 76-3202 to 76-3215.

ARTICLE 2 CONVEYANCES

(p) DISCLOSURE STATEMENT

Section

76-2,120. Written disclosure statement required, when; contents; delivery; liability; noncompliance; effect; State Real Estate Commission; rules and regulations.

(p) DISCLOSURE STATEMENT

- 76-2,120 Written disclosure statement required, when; contents; delivery; liability; noncompliance; effect; State Real Estate Commission; rules and regulations.
 - (1) For purposes of this section:
- (a) Ground lease coupled with improvements shall mean a lease for a parcel of land on which one to four residential dwelling units have been constructed;
- (b) Purchaser shall mean a person who acquires, attempts to acquire, or succeeds to an interest in land:
- (c) Residential real property shall mean real property which is being used primarily for residential purposes on which no fewer than one or more than four dwelling units are located; and
- (d) Seller shall mean an owner of real property who sells or attempts to sell, including lease with option to purchase, residential real property, whether an individual, partnership, limited liability company, corporation, or trust. A sale of a residential dwelling which is subject to a ground lease coupled with improvements shall be a sale of residential real property for purposes of this subdivision.
- (2) Each seller of residential real property located in Nebraska shall provide the purchaser with a written disclosure statement of the real property's condition. The disclosure statement shall be executed by the seller. The requirements of this section shall also apply to a sale of improvements which contain residential real property when the improvements are sold coupled with a ground lease and to any lease with the option to purchase residential real property.

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- (3) The disclosure statement shall include language at the beginning which states:
- (a) That the statement is being completed and delivered in accordance with Nebraska law;
 - (b) That Nebraska law requires the seller to complete the statement;
 - (c) The real property's address and legal description;
- (d) That the statement is a disclosure of the real property's condition as known by the seller on the date of disclosure;
- (e) That the statement is not a warranty of any kind by the seller or any agent representing a principal in the transaction;
- (f) That the statement should not be accepted as a substitute for any inspection or warranty that the purchaser may wish to obtain;
- (g) That even though the information provided in the statement is not a warranty, the purchaser may rely on the information in deciding whether and on what terms to purchase the real property;
- (h) That any agent representing a principal in the transaction may provide a copy of the statement to any other person in connection with any actual or possible sale of the real property; and
- (i) That the information provided in the statement is the representation of the seller and not the representation of any agent and that the information is not intended to be part of any contract between the seller and purchaser.
- (4) In addition to the requirements of subsection (3) of this section, the disclosure statement shall disclose the condition of the real property and any improvements on the real property, including:
- (a) The condition of all appliances that are included in the sale and whether the appliances are in working condition;
 - (b) The condition of the electrical system:
 - (c) The condition of the heating and cooling systems;
 - (d) The condition of the water system;
 - (e) The condition of the sewer system;
- (f) The condition of all improvements on the real property and any defects that materially affect the value of the real property or improvements;
- (g) Any hazardous conditions, including substances, materials, and products on the real property which may be an environmental hazard;
- (h) Any title conditions which affect the real property, including encroachments, easements, and zoning restrictions;
- (i) The utility connections and whether they are public, private, or community:
- (j) The existence of any private transfer fee obligation as defined in section 76-3107; and
- (k) Information relating to compliance with the requirements for a carbon monoxide alarm as provided in sections 76-604 and 76-605.
- (5) The disclosure statement shall be completed to the best of the seller's belief and knowledge as of the date the disclosure statement is completed and signed by the seller. If any information required by the disclosure statement is unknown to the seller, the seller may indicate that fact on the disclosure 2015 Supplement 982

statement and the seller shall be in compliance with this section. On or before the effective date of any contract which binds the purchaser to purchase the real property, the seller shall update the information on the disclosure statement whenever the seller has knowledge that information on the disclosure statement is no longer accurate.

- (6) This section shall not apply to a transfer:
- (a) Pursuant to a court order, a foreclosure sale, or a sale by a trustee under a power of sale in a deed of trust;
 - (b) By a trustee in bankruptcy;
- (c) To a mortgagee by a mortgagor or successor in interest or to a beneficiary of a deed of trust by a trustor or successor in interest;
- (d) By a mortgagee, a beneficiary under a deed of trust, or a seller under a land contract who has acquired the real property at a sale conducted pursuant to a power of sale under a deed of trust, at a sale pursuant to a court-ordered foreclosure, or by a deed in lieu of foreclosure;
- (e) By a fiduciary in the course of the administration of a decedent's estate, guardianship, conservatorship, or trust except when the fiduciary is also the occupant or was an occupant of one of the dwelling units being sold;
 - (f) From one or more co-owners to one or more other co-owners;
- (g) Made to a spouse or to a person or persons in the lineal line of consanguinity of one or more of the transferors;
- (h) Between spouses resulting from a decree of dissolution of marriage or a decree of legal separation or from a property settlement agreement incidental to such a decree;
- (i) Pursuant to a merger, consolidation, sale, or transfer of assets of a corporation pursuant to a plan of merger or consolidation filed with the Secretary of State;
 - (j) To or from any governmental entity;
- (k) Of newly constructed residential real property which has never been occupied; or
- (l) From a third-party relocation company if the third-party relocation company has provided the prospective purchaser a disclosure statement from the most immediate seller unless the most immediate seller meets one of the exceptions in this section. If a disclosure statement is required, and if a third-party relocation company fails to supply a disclosure statement from its most immediate seller on or before the effective date of any contract which binds the purchaser to purchase the real property, the third-party relocation company shall be liable to the prospective purchaser to the same extent as a seller under this section.
- (7) The disclosure statement and any update to the statement shall be delivered by the seller or the agent of the seller to the purchaser or the agent of the purchaser on or before the effective date of any contract which binds the purchaser to purchase the real property, and the purchaser shall acknowledge in writing receipt of the disclosure statement or update.
- (8) The seller shall not be liable under this section for any error, inaccuracy, or omission of any information in a disclosure statement if the error, inaccuracy, or omission was not within the personal knowledge of the seller.

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- (9) A person representing a principal in the transaction shall not be liable under this section for any error, inaccuracy, or omission of any information in a disclosure statement unless that person has knowledge of the error, inaccuracy, or omission on the part of the seller.
- (10) A person licensed as a salesperson or broker pursuant to the Nebraska Real Estate License Act shall not be required to verify the accuracy or completeness of any disclosure statement prepared pursuant to this section, and the only obligation of a buyer's agent pursuant to this section is to assure that a copy of the statement is delivered to the buyer on or before the effective date of any purchase agreement which binds the buyer to purchase the property subject to the disclosure statement. This subsection does not limit the duties and obligations provided in section 76-2418 or in subsection (9) of this section with respect to a buyer's agent.
- (11) A transfer of an interest in real property subject to this section may not be invalidated solely because of the failure of any person to comply with this section.
- (12) If a conveyance of real property is not made in compliance with this section, the purchaser shall have a cause of action against the seller and may recover the actual damages, court costs, and reasonable attorney's fees. The cause of action created by this section shall be in addition to any other cause of action that the purchaser may have. Any action to recover damages under the cause of action shall be commenced within one year after the purchaser takes possession or the conveyance of the real property, whichever occurs first.
- (13) The State Real Estate Commission shall adopt and promulgate rules and regulations to carry out this section. By January 1, 2017, the commission shall adopt and promulgate rules and regulations to amend the disclosure statement prepared pursuant to this section to be in compliance with the requirements of subdivision (4)(k) of this section.

Source: Laws 1994, LB 642, § 1; Laws 2002, LB 863, § 1; Laws 2011, LB26, § 13; Laws 2015, LB34, § 8. Effective date August 30, 2015.

Cross References

Nebraska Real Estate License Act, see section 81-885.

ARTICLE 5 ABSTRACTERS

(e) ABSTRACTERS ACT

Section

76-550. Register and roster of applicants and abstracters.

(e) ABSTRACTERS ACT

76-550 Register and roster of applicants and abstracters.

The board shall keep a register of the name of each applicant for certification, with his or her place of business and such other information as may be deemed appropriate, including a notation of the action taken by the board thereon, the date upon which the certificate of registration or certificate of authority is issued, and the date of renewal of such certificates. The board shall

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maintain other records, registers, and files as may be necessary for the proper administration of its duties pursuant to the Abstracters Act. A roster showing the names and places of business of abstracters holding an operative certificate of registration shall be prepared by the director and maintained and updated at least annually on the board's web site in a printable format.

Source: Laws 1965, c. 453, § 7, p. 1439; Laws 1981, LB 409, § 7; R.S.1943, (1981), § 76-515; Laws 1985, LB 47, § 20; Laws 2010, LB1051, § 3; Laws 2015, LB269, § 1. Effective date August 30, 2015.

ARTICLE 6

CARBON MONOXIDE SAFETY ACT

Section

76-601. Act, how cited.

76-602. Terms, defined.

76-603. Carbon monoxide alarm; installation required.

76-604. Seller of single-family dwelling; duties; interior alterations requiring permit; owner: duties.

76-605. Seller of multifamily dwelling; duties; interior alterations requiring permit; owner; duties; prohibited acts.

76-606. Owner of certain rental property; duties; tenant; duties; prohibited acts.

76-607. Act; how construed.

76-601 Act, how cited.

Sections 76-601 to 76-607 shall be known and may be cited as the Carbon Monoxide Safety Act.

Source: Laws 2015, LB34, § 1.

Effective date August 30, 2015.

76-602 Terms, defined.

For purposes of the Carbon Monoxide Safety Act:

- (1) Carbon monoxide alarm means a device that detects carbon monoxide and that:
 - (a) Produces a distinct, audible alarm;
- (b) Is listed by a nationally recognized, independent product-safety testing and certification laboratory to conform to the standards for carbon monoxide alarms issued by such laboratory as determined by the State Fire Marshal;
 - (c)(i) Is battery-powered;
 - (ii) Plugs into a dwelling's electrical outlet and has a battery backup;
 - (iii) Is wired into a dwelling's electrical system and has a battery backup; or
 - (iv) Is connected to an electrical system via an electrical panel; and
- (d) May be combined with a smoke detecting device if the combined device complies with applicable law regarding both smoke detecting devices and carbon monoxide alarms and if the carbon monoxide alarm is distinct and descriptively annunciated from a smoke detecting alarm;
- (2) Dwelling unit means a single unit providing complete independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking, and sanitation;

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- (3) Fuel means coal, kerosene, oil, fuel gases, or other petroleum products or hydrocarbon products such as wood that emit carbon monoxide as a byproduct of combustion;
- (4) Installed means that a carbon monoxide alarm is installed in a dwelling unit in accordance with the National Fire Protection Association Standard 720 as such standard existed on January 1, 2015, and in accordance with the instructions for installation from the manufacturer, in one of the following ways:
- (a) If the alarm is battery-powered, attached to the wall or ceiling of the dwelling unit;
- (b) Directly plugged into an electrical outlet without a switch other than a circuit breaker; or
 - (c) Wired directly into the dwelling's electrical system;
- (5) Multifamily dwelling means any improved real property used or intended to be used as a residence and that contains more than one dwelling unit. Multifamily dwelling includes a condominium or cooperative;
- (6) Operational means working and in service in accordance with the manufacturer's instructions; and
- (7) Single-family dwelling means any improved real property used or intended to be used as a residence and that contains one dwelling unit.

Source: Laws 2015, LB34, § 2. Effective date August 30, 2015.

76-603 Carbon monoxide alarm; installation required.

Any multifamily dwelling or single-family dwelling constructed on or after January 1, 2017, that has a fuel-fired heater or appliance, a fireplace, or an attached garage shall have a carbon monoxide alarm installed (1) on each habitable floor of each dwelling unit in a multifamily dwelling and on each habitable floor in a single-family dwelling or (2) in a location specified in any building code adopted by the state or by the political subdivision in which the dwelling is located.

Source: Laws 2015, LB34, § 3. Effective date August 30, 2015.

76-604 Seller of single-family dwelling; duties; interior alterations requiring permit; owner; duties.

- (1) The seller of a single-family dwelling that is offered for sale or transfer on or after January 1, 2017, and that has a fuel-fired heater or appliance, a fireplace, or an attached garage shall ensure that an operational carbon monoxide alarm is installed on each habitable floor of the dwelling or in a location specified in any building code adopted by the state or by the political subdivision in which the dwelling is located.
- (2) If the owner of a single-family dwelling that has a fuel-fired heater or appliance, a fireplace, or an attached garage makes any interior alteration, repair, fuel-fired appliance replacement, or addition on or after January 1, 2017, where a permit is required, the owner shall ensure that an operational carbon monoxide alarm is installed on each habitable floor of the dwelling where the alteration, repair, replacement, or addition occurs or in a location

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specified in any building code adopted by the state or by the political subdivision in which the dwelling is located. This subsection applies only to interior alterations. This subsection does not apply to exterior alterations which require a building permit.

(3) No person shall remove batteries from, or in any way render inoperable, a carbon monoxide alarm except as part of a process to inspect, maintain, repair, or replace the alarm or replace the batteries in the alarm.

Source: Laws 2015, LB34, § 4. Effective date August 30, 2015.

76-605 Seller of multifamily dwelling; duties; interior alterations requiring permit; owner; duties; prohibited acts.

- (1) The seller of a dwelling unit of an existing multifamily dwelling shall ensure that an operational carbon monoxide alarm is installed on each habitable floor of the dwelling unit or in a location specified in any building code adopted by the state or by the political subdivision in which the dwelling unit is located when the dwelling unit is offered for sale or transfer on or after January 1, 2017, if the dwelling unit has a fuel-fired heater or appliance, a fireplace, or an attached garage.
- (2) The owner of a dwelling unit of a multifamily dwelling shall ensure that an operational carbon monoxide alarm is installed on each habitable floor of the dwelling unit or in a location specified in any building code adopted by the state or by the political subdivision in which the dwelling unit is located if the dwelling unit has a fuel-fired heater or appliance, a fireplace, or an attached garage and if the owner, on or after January 1, 2017, makes any of the following where a permit is required: Any interior alteration, repair, fuel-fired appliance replacement, or addition.
- (3) No person shall remove batteries from, or in any way render inoperable, a carbon monoxide alarm except as part of a process to inspect, maintain, repair, or replace the alarm or replace the batteries in the alarm.

Source: Laws 2015, LB34, § 5. Effective date August 30, 2015.

76-606 Owner of certain rental property; duties; tenant; duties; prohibited acts.

- (1) The owner of a single-family dwelling or a dwelling unit in a multifamily dwelling that is used for rental purposes shall ensure that an operational carbon monoxide alarm is installed on each habitable floor of the dwelling or dwelling unit or in a location specified in any building code adopted by the state or by the political subdivision in which the dwelling or dwelling unit is located if the dwelling or dwelling unit has a fuel-fired heater or appliance, a fireplace, or an attached garage and if the owner, on or after January 1, 2017, makes any of the following where a permit is required: Any interior alteration, repair, fuel-fired appliance replacement, or addition.
- (2) The owner of an existing single-family dwelling or existing dwelling unit in a multifamily dwelling that is used for rental purposes and that has a change in tenant occupancy on or after January 1, 2017, shall ensure that an operational carbon monoxide alarm is installed on each habitable floor of the dwelling or dwelling unit or in a location specified in any building code adopted by the

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state or by the political subdivision in which the dwelling or dwelling unit is located.

- (3)(a) The owner of any rental property specified in subsection (1) or (2) of this section shall:
- (i) Prior to the commencement of a new tenant occupancy, replace any carbon monoxide alarm that was stolen, removed, found missing, or found not operational after the previous occupancy;
- (ii) Ensure that any batteries necessary to make the carbon monoxide alarm operational are provided to the tenant at the time the tenant takes residence in the dwelling unit;
- (iii) Replace any carbon monoxide alarm if notified by a tenant as specified in subdivision (4)(b) of this section that any carbon monoxide alarm was stolen, removed, found missing, or found not operational during the tenant's occupancy; and
- (iv) Fix any deficiency in a carbon monoxide alarm if notified by a tenant as specified in subdivision (4)(c) of this section.
- (b) Except as provided in subdivision (a) of this subsection, the owner of a single-family dwelling or dwelling unit in a multifamily dwelling that is used for rental purposes is not responsible for the maintenance, repair, or replacement of a carbon monoxide alarm or the care and replacement of batteries for the carbon monoxide alarm.
- (4) The tenant of any rental property specified in subsection (1) or (2) of this section shall:
 - (a) Keep, test, and maintain all carbon monoxide alarms in good repair;
- (b) Notify the owner of the single-family dwelling or dwelling unit of a multifamily dwelling, or the owner's authorized agent, if any carbon monoxide alarm is stolen, removed, found missing, or found not operational during the tenant's occupancy of the single-family dwelling or dwelling unit in the multifamily dwelling; and
- (c) Notify the owner of the single-family dwelling or dwelling unit of a multifamily dwelling, or the owner's authorized agent, of any deficiency in any carbon monoxide alarm that the tenant cannot correct.
- (5) No person shall remove batteries from, or in any way render inoperable, a carbon monoxide alarm except as part of a process to inspect, maintain, repair, or replace the alarm or replace the batteries in the alarm.

Source: Laws 2015, LB34, § 6. Effective date August 30, 2015.

76-607 Act; how construed.

Nothing in the Carbon Monoxide Safety Act shall be construed to limit a city, village, or county from adopting or enforcing any requirements for the installation and maintenance of carbon monoxide alarms that are more stringent than the requirements set forth in the act.

Source: Laws 2015, LB34, § 7. Effective date August 30, 2015.

ARTICLE 10 TRUST DEEDS

Section

76-1006. Sale of trust property; notice of default; trustee or attorney for trustee; designate person to receive notices; when.

76-1012. Trust deed; default; reinstatement; recorded notice of default; cancellation; costs and expenses.

76-1006 Sale of trust property; notice of default; trustee or attorney for trustee; designate person to receive notices; when.

- (1) The power of sale conferred in the Nebraska Trust Deeds Act upon the trustee shall not be exercised until:
- (a) The trustee or the attorney for the trustee shall first file for record in the office of the register of deeds of each county wherein the trust property or some part or parcel thereof is situated a notice of default identifying the trust deed by stating the name of the trustor named therein and giving the book and page or computer system reference where the same is recorded and a description of the trust property, containing a statement that a breach of an obligation for which the trust property was conveyed as security has occurred, and setting forth the nature of such breach and of his or her election to sell or cause to be sold such property to satisfy the obligation;
- (b) If the trust property is used in farming operations carried on by the trustor, not in any incorporated city or village, the notice of default also sets forth:
- (i) A statement that the default may be cured within two months of the filing for record of the notice of default and the obligation and trust deed may be thereby reinstated as provided in section 76-1012;
- (ii) A statement of the amount of the entire unpaid principal sum secured by the trust deed, the amount of interest accrued thereon to and including the date the notice of default is signed by the trustee or the trustee's attorney, and the dollar amount of the per diem interest accruing from and after such date; and
- (iii) A statement of the amount of the unpaid principal which would not then be due had no default occurred; and
- (c) After the lapse of not less than one month, or two months if the notice of default is subject to subdivision (1)(b)(i) of this section, the trustee or the attorney for the trustee shall give notice of sale as provided in section 76-1007.
- (2) Subsequent to the filing of a notice of default pursuant to this section, the trustee or the attorney for the trustee, within five business days after receipt of a written request by a designated representative of the incorporated city or village having jurisdiction of the trust property, shall provide the name and address of a person designated by the beneficiary of the trust deed to accept notices of violations of ordinances by the owner of the trust property on behalf of the beneficiary. Failure to provide the name and address required under this subsection shall not void, invalidate, or affect in any way a notice of default filed under this section. This subsection does not impose upon the beneficiary, trustee, or the attorney for the trustee a duty to maintain the trust property. The

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designation of a representative to receive notices shall terminate upon transfer of fee title ownership to the trust property.

Source: Laws 1965, c. 451, § 6, p. 1426; Laws 1971, LB 645, § 1; Laws 1984, LB 679, § 20; Laws 1986, Third Spec. Sess., LB 3, § 17; Laws 2004, LB 999, § 44; Laws 2006, LB 876, § 52; Laws 2015, LB151, § 2.

Effective date August 30, 2015.

76-1012 Trust deed; default; reinstatement; recorded notice of default; cancellation; costs and expenses.

(1) Whenever all or a portion of the principal sum of any obligation secured by a trust deed has, prior to the maturity date fixed in such obligation, become due or been declared due by reason of a breach or default in the performance of any obligation secured by the trust deed, including a default in the payment of interest or of any installment of principal, or by reason of failure of the trustor to pay, in accordance with the terms of such trust deed, taxes, assessments, premiums for insurance, or advances made by the beneficiary in accordance with terms of such obligation or of such trust deed, the trustor or his or her successor in interest in the trust property or any part thereof or any other person having a subordinate lien or encumbrance of record thereon or any beneficiary under a subordinate trust deed, at any time within one month, or within two months if the notice of default is subject to subdivision (1)(b)(i) of section 76-1006, of the filing for record of notice of default under such trust deed, if the power of sale is to be exercised, may pay to the beneficiary or his or her successor in interest the entire amount then due under the terms of such trust deed and the obligation secured thereby, including costs and expenses actually incurred in enforcing the terms of such obligation, or trust deed, and the trustee's fees actually incurred not exceeding in the aggregate fifty dollars or one-half of one percent of the entire unpaid principal sum secured, whicheve er is greater, other than such portion of the principal as would not then be due had no default occurred, and thereby cure the default theretofore existing and thereupon all proceedings theretofore had or instituted shall be dismissed or discontinued, and the obligation and trust deed shall be reinstated and shall be and remain in force and effect the same as if no acceleration had occurred. If the default is cured and the trust deed reinstated in the manner provided in this section, the beneficiary, or his or her assignee, shall, on demand of any person having an interest in the trust property, execute and deliver to him or her a request to the trustee that the trustee execute, acknowledge, and deliver a cancellation of the recorded notice of default under such trust deed, and any beneficiary under a trust deed, or his or her assignee, who, for a period of thirty days after such demand, refuses to request the trustee to execute and deliver such cancellation shall be liable to the person entitled to such request for all damages resulting from such refusal. A cancellation of recorded notice of default under a trust deed shall, when acknowledged, be entitled to be recorded and shall be sufficient if made and executed by the trustee in substantially the following form:

Cancellation of Notice of Default

The undersigned hereby cancels the notice of default filed for record, 20...., and recorded in book, page, (or computer system reference) Records of County, Nebraska, which 2015 Supplement 990

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(2) Whenever all or a portion of the principal sum of any obligation secured by a trust deed has, prior to the maturity date fixed in such obligation, become due or been declared due by reason of a breach or default in the performance of any obligation secured by the trust deed, including a default in the payment of interest or of any installment of principal, or by reason of failure of the trustor to pay, in accordance with the terms of such trust deed, taxes, assessments, premiums for insurance, or advances made by the beneficiary in accordance with terms of such obligation or of such trust deed, in the event the trustor or his or her successor in interest or any other person having a subordinate lien or encumbrance of record thereon or any beneficiary under a subordinate trust deed makes payment of the entire amount then due under the terms of such trust deed and the obligation secured thereby at any time subsequent to the breach or default and prior to the sale of the trust property under section 76-1010, the beneficiary shall be allowed to collect the costs and expenses actually incurred in enforcing the terms of such obligation, or trust deed, including the trustee's fees, costs, and expenses actually incurred, not to exceed the amount provided in the trust deed or the obligation secured thereby.

Source: Laws 1965, c. 451, § 12, p. 1430; Laws 1969, c. 621, § 1, p. 2509; Laws 1986, LB 999, § 6; Laws 1986, Third Spec. Sess., LB 3, § 19; Laws 2004, LB 813, § 31; Laws 2004, LB 999, § 47; Laws 2006, LB 876, § 55; Laws 2015, LB151, § 3. Effective date August 30, 2015.

ARTICLE 22

REAL PROPERTY APPRAISER ACT

| Section | |
|-------------|---|
| 76-2201. | Act, how cited. |
| 76-2202. | Legislative findings. |
| 76-2203. | Definitions, where found. |
| 76-2204. | Appraisal, defined. |
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76-2201 Act, how cited.

Sections 76-2201 to 76-2251 shall be known and may be cited as the Real Property Appraiser Act.

Source: Laws 1990, LB 1153, § 1; Laws 1991, LB 203, § 6; Laws 1994, LB 1107, § 6; Laws 1999, LB 618, § 1; Laws 2001, LB 162, § 1; Laws 2006, LB 778, § 13; Laws 2014, LB717, § 1; Laws 2015, LB139, § 1.

Effective date August 30, 2015.

76-2202 Legislative findings.

The Legislature finds that as a result of the enactment of the Dodd-Frank Wall Street Reform and Consumer Protection Act, as the act existed on January 1, 2015, and the Financial Institutions Reform, Recovery, and Enforcement Act of 1989, Nebraska's laws providing for regulation of real property appraisers require restructuring and updating in order to comply with such acts. Compliance with the acts is necessary to ensure an adequate number of appraisers in Nebraska to conduct appraisals of real estate involved in federally related transactions as defined in such acts.

Source: Laws 1990, LB 1153, § 2; Laws 1991, LB 203, § 7; Laws 1994, LB 1107, § 7; Laws 2006, LB 778, § 14; Laws 2010, LB931, § 1; Laws 2012, LB714, § 1; Laws 2014, LB717, § 2; Laws 2015, LB139, § 2.

Effective date August 30, 2015.

76-2203 Definitions, where found.

For purposes of the Real Property Appraiser Act, the definitions found in sections 76-2203.01 to 76-2219.02 shall be used.

Source: Laws 1990, LB 1153, § 3; Laws 1991, LB 203, § 8; Laws 1994, LB 1107, § 8; Laws 1999, LB 618, § 2; Laws 2001, LB 162, § 2;

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Laws 2006, LB 778, § 15; Laws 2014, LB717, § 3; Laws 2015, LB139, § 3. Effective date August 30, 2015.

76-2204 Appraisal, defined.

Appraisal means (1) as a noun, an opinion of value or the act or process of developing an opinion of value or (2) as an adjective, pertaining to appraising and related functions such as appraisal practice or real property appraisal activity. An appraisal must be numerically expressed as a specific amount, as a range of numbers, or as a relationship to a previous value opinion or numerical benchmark.

Source: Laws 1990, LB 1153, § 4; Laws 2001, LB 162, § 3; Laws 2006, LB 778, § 16; Laws 2015, LB139, § 4. Effective date August 30, 2015.

76-2205 Appraisal Foundation, defined.

Appraisal Foundation means The Appraisal Foundation that was incorporated as an Illinois not-for-profit corporation on November 30, 1987.

Source: Laws 1990, LB 1153, § 5; Laws 2006, LB 778, § 17; Laws 2015, LB139, § 5.
Effective date August 30, 2015.

76-2205.01 Appraisal practice, defined.

Appraisal practice means valuation assignments or evaluation assignments performed by a person acting as a real property appraiser, including, but not limited to, appraisal and appraisal review assignments.

Source: Laws 2001, LB 162, § 4; Laws 2006, LB 778, § 18; Laws 2015, LB139, § 6.
Effective date August 30, 2015.

76-2205.02 Appraisal review assignment, defined.

Appraisal review assignment means the act or process of developing and communicating an opinion about the quality of a real property appraiser's work that was performed as part of a valuation assignment or evaluation assignment.

Source: Laws 2015, LB139, § 7. Effective date August 30, 2015.

76-2205.03 Appraiser Qualifications Board, defined.

Appraiser Qualifications Board means the Appraiser Qualifications Board of the Appraisal Foundation.

Source: Laws 2015, LB139, § 8. Effective date August 30, 2015.

76-2206 Transferred to section 76-2216.02.

76-2207.01 Assignment, defined.

Assignment means (1) an agreement between a real property appraiser or real property associate and a client to perform a valuation service or (2) the valuation service that is performed as a consequence of such an agreement.

Source: Laws 2015, LB139, § 9.

Effective date August 30, 2015.

76-2207.02 Board, defined.

Board means the Real Property Appraiser Board.

Source: Laws 1990, LB 1153, § 8; Laws 1991, LB 203, § 11; Laws 2006, LB 778, § 21; R.S.1943, (2009), § 76-2208; Laws 2015, LB139, § 10.

Effective date August 30, 2015.

76-2207.03 Certified general real property appraiser, defined.

Certified general real property appraiser means a person who holds a valid credential as a certified general real property appraiser issued under the Real Property Appraiser Act.

Source: Laws 1990, LB 1153, § 10; Laws 1991, LB 203, § 13; Laws 1994, LB 1107, § 10; Laws 2006, LB 778, § 23; Laws 2007, LB186, § 1; R.S.1943, (2009), § 76-2210; Laws 2015, LB139, § 11. Effective date August 30, 2015.

76-2207.04 Certified real property appraiser, defined.

Certified real property appraiser means a person who holds a valid credential as a certified general real property appraiser or a valid credential as a certified residential real property appraiser issued under the Real Property Appraiser Act.

Source: Laws 1994, LB 1107, § 11; Laws 2006, LB 778, § 24; Laws 2007, LB186, § 2; R.S.1943, (2009), § 76-2210.01; Laws 2015, LB139, § 12.

Effective date August 30, 2015.

76-2207.05 Certified residential real property appraiser, defined.

Certified residential real property appraiser means a person who holds a valid credential as a certified residential real property appraiser issued under the Real Property Appraiser Act.

Source: Laws 1994, LB 1107, § 12; Laws 2006, LB 778, § 25; Laws 2007, LB186, § 3; R.S.1943, (2009), § 76-2210.02; Laws 2015, LB139, § 13.

Effective date August 30, 2015.

76-2207.06 Client, defined.

Client means the person or persons who engage, by employment or contract, a real property appraiser or real property associate in a specific assignment. The client may engage and communicate with the appraiser directly or through an agent.

Source: Laws 2015, LB139, § 14. Effective date August 30, 2015.

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76-2207.07 Completed application, defined.

Completed application means an application for credentialing has been processed, all statutory requirements for a credential to be awarded have been met by the applicant, and all required documentation is submitted to the board for final consideration.

Source: Laws 2014, LB717, § 5; R.S.Supp.,2014, § 76-2210.03; Laws 2015, LB139, § 15.

Effective date August 30, 2015.

76-2207.08 Complex residential real property, defined.

Complex residential real property means residential property in which the property to be appraised, the form of ownership, or the market conditions are complicated or atypical.

Source: Laws 2014, LB717, § 6; R.S.Supp.,2014, § 76-2211; Laws 2015, LB139, § 16.

Effective date August 30, 2015.

76-2207.09 Credential, defined.

Credential means a registration, license, or certificate.

Source: Laws 2001, LB 162, § 6; Laws 2006, LB 778, § 28; R.S.1943, (2009), § 76-2211.02; Laws 2015, LB139, § 17.

Effective date August 30, 2015.

76-2207.10 Credential holder, defined.

Credential holder means (1) any person who holds a valid credential (a) as a real property associate or (b) as a trainee real property appraiser, licensed real property appraiser, certified residential real property appraiser, or certified general real property appraiser and (2) any person who holds a temporary permit to engage in real property appraisal activity within this state.

Source: Laws 2015, LB139, § 18. Effective date August 30, 2015.

76-2207.11 Education provider, defined.

Education provider means: Any person; organization; proprietary school; accredited degree-awarding community college, college, or university; or state or federal agency that provides appraiser qualifying or continuing training or education.

Source: Laws 2015, LB139, § 19. Effective date August 30, 2015.

76-2207.12 Evaluation assignment, defined.

Evaluation assignment means an assignment that relates to the nature, quality, or utility of identified real estate or identified real property and typically does not include an opinion of value. Evaluation assignment does not include reports prepared by experts from professional disciplines other than real property appraisal such as: A soil test or soil analysis of identified real estate prepared by a civil engineer; a title opinion or zoning analysis of identified real estate prepared by a lawyer; an architectural analysis of identi-

fied improved real estate prepared by an architect; and a property management analysis of identified improved real estate prepared by a property manager or property management consultant.

Source: Laws 1990, LB 1153, § 12; Laws 1991, LB 203, § 15; Laws 1994, LB 1107, § 13; Laws 2006, LB 778, § 29; R.S.1943, (2009), § 76-2212; Laws 2015, LB139, § 20. Effective date August 30, 2015.

76-2207.13 Fifteen-hour National Uniform Standards of Professional Appraisal Practice Course, defined.

Fifteen-hour National Uniform Standards of Professional Appraisal Practice Course means the course as approved by the Appraiser Qualifications Board as of January 1, 2014, or the equivalent of the course as approved by the Real Property Appraiser Board.

Source: Laws 2014, LB717, § 7; R.S.Supp.,2014, § 76-2212.01; Laws 2015, LB139, § 21. Effective date August 30, 2015.

76-2207.14 Financial Institutions Reform, Recovery, and Enforcement Act of 1989, defined.

Financial Institutions Reform, Recovery, and Enforcement Act of 1989 means the act as it existed on January 1, 2014.

Source: Laws 2014, LB717, § 8; R.S.Supp.,2014, § 76-2212.02; Laws 2015, LB139, § 22. Effective date August 30, 2015.

76-2207.15 Instructor, defined.

Instructor means a person approved by the board that meets or exceeds the instructor requirements specified in the Real Property Appraiser Act and rules and regulations of the board and is responsible for ensuring that the education activity content is communicated to the activity's audience as presented to the board for approval and that the education activity contributes to the quality of real property valuation services provided to the public. A person that communicates assigned materials or a portion of the education activity content under the authorization of the education provider, but is not responsible for the education activity content, is not an instructor.

Source: Laws 2015, LB139, § 23. Effective date August 30, 2015.

76-2207.16 Jurisdiction, defined.

Jurisdiction means a state of the United States, the District of Columbia, Puerto Rico, the United States Virgin Islands, or any territory or insular possession subject to the jurisdiction of the United States.

Source: Laws 2015, LB139, § 24. Effective date August 30, 2015.

76-2208 Transferred to section 76-2207.02.

76-2210 Transferred to section 76-2207.03.

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76-2210.01 Transferred to section 76-2207.04.

76-2210.02 Transferred to section 76-2207.05.

76-2210.03 Transferred to section 76-2207.07.

76-2211 Transferred to section 76-2207.08.

76-2211.01 Repealed. Laws 2015, LB 139, § 78.

76-2211.02 Transferred to section 76-2207.09.

76-2212 Transferred to section 76-2207.12.

76-2212.01 Transferred to section 76-2207.13.

76-2212.02 Transferred to section 76-2207.14.

76-2212.03 Jurisdiction of practice, defined.

Jurisdiction of practice means any jurisdiction in which an appraiser devotes his or her time engaged in real property appraisal activity.

Source: Laws 2014, LB717, § 9; Laws 2015, LB139, § 25. Effective date August 30, 2015.

76-2213 Licensed residential real property appraiser, defined.

Licensed residential real property appraiser means a person who holds a valid credential as a licensed residential real property appraiser issued under the Real Property Appraiser Act.

Source: Laws 1990, LB 1153, § 13; Laws 1991, LB 203, § 16; Laws 2006, LB 778, § 30; Laws 2007, LB186, § 4; Laws 2010, LB931, § 3; Laws 2015, LB139, § 26. Effective date August 30, 2015.

76-2213.01 Transferred to section 76-2218.02.

76-2213.02 Person, defined.

Person means an individual or a firm, a partnership, a limited partnership, a limited liability company, an association, a corporation, or any other group engaged in joint business activities, however organized.

Source: Laws 2015, LB139, § 27. Effective date August 30, 2015.

76-2214.01 Real property, defined.

Real property means one or more defined interests, benefits, or rights inherent in the ownership of real estate.

Source: Laws 1990, LB 1153, § 17; Laws 2006, LB 778, § 35; R.S.1943, (2009), § 76-2217; Laws 2015, LB139, § 28. Effective date August 30, 2015.

76-2215 Real property appraisal activity, defined.

Real property appraisal activity means any act or process involved in developing an analysis, opinion, or conclusion relating to the value of specified 2015 Supplement 998

interests in or aspects of identified real estate or identified real property. Real property appraisal activity includes, but is not limited to, evaluation assignments, valuation assignments, and appraisal review assignments.

Source: Laws 1990, LB 1153, § 15; Laws 2001, LB 162, § 7; Laws 2006, LB 778, § 33; Laws 2015, LB139, § 29. Effective date August 30, 2015.

76-2216 Real property appraiser, defined.

Real property appraiser means a person who:

- (1) Engages in real property appraisal activity;
- (2) Advertises or holds himself or herself out to the general public as a real property appraiser; or
- (3) Offers, attempts, or agrees to perform or performs real property appraisal activity.

Source: Laws 1990, LB 1153, § 16; Laws 2001, LB 162, § 8; Laws 2006, LB 778, § 34; Laws 2010, LB931, § 5; Laws 2015, LB139, § 30. Effective date August 30, 2015.

76-2216.01 Real property associate, defined.

Real property associate means a person who holds a valid credential as a real property associate issued under the Real Property Appraiser Act and:

- (1) Who performs valuation services pursuant to subsection (3) of section 76-2227.01;
- (2) Who advertises or holds himself or herself out to the general public as a real property associate; or
- (3) Who offers, attempts, or agrees to perform or performs valuation services pursuant to subsection (3) of section 76-2227.01.

Source: Laws 2015, LB139, § 31. Effective date August 30, 2015.

76-2216.02 Report, defined.

Report means any communication, written, oral, or by electronic means, of an appraisal or appraisal review that is transmitted to the client upon completion of an assignment. Testimony related to an appraisal or appraisal review is deemed to be an oral report.

Source: Laws 1990, LB 1153, § 6; Laws 2006, LB 778, § 19; Laws 2010, LB931, § 2; R.S.Supp.,2014, § 76-2206; Laws 2015, LB139, § 32.

Effective date August 30, 2015.

76-2216.03 Scope of work, defined.

Scope of work means the type and extent of research and analyses in a valuation assignment, evaluation assignment, or appraisal review assignment.

Source: Laws 2015, LB139, § 33. Effective date August 30, 2015.

76-2217 Transferred to section 76-2214.01.

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76-2217.01 Repealed. Laws 2015, LB 139, § 78.

76-2217.04 Trainee real property appraiser, defined.

Trainee real property appraiser means a person who holds a valid credential as a trainee real property appraiser issued under the Real Property Appraiser Act.

Source: Laws 2006, LB 778, § 37; Laws 2008, LB1011, § 3; R.S.1943, (2009), § 76-2217.02; Laws 2014, LB717, § 12; Laws 2015, LB139, § 34.

Effective date August 30, 2015.

76-2218 Two-year continuing education period, defined.

- (1) Except as provided in subsections (2) and (3) of this section, two-year continuing education period means the period of twenty-four months commencing on January 1 and completed on December 31 of the following year.
- (2) In the case of new credential holders credentialed prior to July 1, twoyear continuing education period means the period commencing on the date of initial credentialing and completed on December 31 of the following year.
- (3) In the case of new credential holders credentialed on and after July 1, two-year continuing education period means the period of twenty-four months commencing on January 1 of the following year.

Source: Laws 1990, LB 1153, § 18; Laws 1991, LB 203, § 19; Laws 1994, LB 1107, § 15; Laws 2001, LB 162, § 10; Laws 2006, LB 778, § 38; Laws 2015, LB139, § 35. Effective date August 30, 2015.

76-2218.02 Uniform Standards of Professional Appraisal Practice, defined.

Uniform Standards of Professional Appraisal Practice means the standards promulgated by the Appraisal Foundation as the standards existed on January 1, 2014.

Source: Laws 2001, LB 162, § 11; R.S.1943, (2003), § 76-2218.01; Laws 2006, LB 778, § 31; Laws 2007, LB186, § 5; Laws 2008, LB1011, § 2; Laws 2010, LB931, § 4; Laws 2012, LB714, § 2; Laws 2014, LB717, § 10; R.S.Supp.,2014, § 76-2213.01; Laws 2015, LB139, § 36.

Effective date August 30, 2015.

76-2219 Valuation assignment, defined.

Valuation assignment means:

- (1) An appraisal that estimates the value of identified real estate or identified real property at a particular point in time; or
- (2) A valuation service performed as a consequence of an agreement between a real property appraiser and a client.

Source: Laws 1990, LB 1153, § 19; Laws 1991, LB 203, § 20; Laws 2006, LB 778, § 39; Laws 2007, LB186, § 7; Laws 2015, LB139, § 37. Effective date August 30, 2015.

76-2219.01 Valuation services, defined.

Valuation services means all services pertaining to aspects of property value, including services performed by both real property appraisers and real property associates.

Source: Laws 2015, LB139, § 38. Effective date August 30, 2015.

76-2219.02 Workfile, defined.

Workfile means documentation necessary to support a real property appraiser's analyses, opinion, and conclusions as it applies to an assignment.

Source: Laws 2015, LB139, § 39. Effective date August 30, 2015.

76-2220 Proper credentialing required; violation of act; cease and desist order.

- (1) Except as provided in section 76-2221, it shall be unlawful for anyone to act as a real property appraiser or real property associate in this state without first obtaining proper credentialing as required under the Real Property Appraiser Act.
- (2) Except as provided in section 76-2221, any person who, directly or indirectly for another, offers, attempts, or agrees to perform any act described in section 76-2216 shall be deemed a real property appraiser and any person who, directly or indirectly for another, offers, attempts, or agrees to perform any act described in section 76-2216.01 shall be deemed a real property associate, within the meaning of the Real Property Appraiser Act, and such action shall constitute sufficient contact with this state for the exercise of personal jurisdiction over such person in any action arising out of such act. Committing a single act described in such sections by a person required to be credentialed under the Real Property Appraiser Act and not so credentialed shall constitute a violation of the act for which the board may impose sanctions pursuant to this section for the protection of the public health, safety, or welfare.
- (3) The board may issue a cease and desist order against any person who violates this section by performing any action described in section 76-2216 or 76-2216.01 without the appropriate credential. Such order shall be final ten days after issuance unless such person requests a hearing pursuant to section 76-2240. The board may, through the Attorney General, obtain an order from the district court for the enforcement of the cease and desist order.

Source: Laws 1990, LB 1153, § 20; Laws 1991, LB 203, § 21; Laws 1994, LB 1107, § 16; Laws 2001, LB 162, § 12; Laws 2006, LB 778, § 40; Laws 2015, LB139, § 40. Effective date August 30, 2015.

76-2221 Act; exemptions.

The Real Property Appraiser Act shall not apply to:

(1) Any real property appraiser who is a salaried employee of (a) the federal government, (b) any agency of the state government or a political subdivision which appraises real estate, (c) any insurance company authorized to do business in this state, or (d) any bank, savings bank, savings and loan association, building and loan association, credit union, or small loan company

licensed by this state or supervised or regulated by or through federal enactments covering financial institutions, except that any employee of the entities listed in subdivisions (a) through (d) of this subdivision who signs a report as a credentialed real property appraiser shall be subject to the act and the Uniform Standards of Professional Appraisal Practice. Any salaried employee of the entities listed in subdivisions (a) through (d) of this subdivision who does not sign a report as a credentialed real property appraiser shall include the following disclosure prominently with such report: This opinion of value may not meet the minimum standards contained in the Uniform Standards of Professional Appraisal Practice and is not governed by the Real Property Appraiser Act;

- (2) A person referred to in subsection (1) of section 81-885.16;
- (3) Any person who provides assistance (a) in obtaining the data upon which an appraisal is based, (b) in the physical preparation of a report, such as taking photographs, preparing charts, maps, or graphs, or typing or printing the report, or (c) that does not directly involve the exercise of judgment in arriving at the analyses, opinions, or conclusions concerning real estate or real property set forth in the report;
- (4) Any owner of real estate, employee of the owner, or attorney licensed to practice law in this state representing the owner who renders an estimate or opinion of value of the real estate or any interest in the real estate when such estimate or opinion is for the purpose of real estate taxation, or any other person who renders such an estimate or opinion of value when that estimate or opinion requires a specialized knowledge that a real property appraiser would not have, except that a real property appraiser or a person licensed under the Nebraska Real Estate License Act is not exempt under this subdivision;
- (5) Any owner of real estate, employee of the owner, or attorney licensed to practice law in this state representing the owner who renders an estimate or opinion of value of real estate or any interest in real estate or damages thereto when such estimate or opinion is offered as testimony in any condemnation proceeding, or any other person who renders such an estimate or opinion when that estimate or opinion requires a specialized knowledge that a real property appraiser would not have, except that a real property appraiser or a person licensed under the Nebraska Real Estate License Act is not exempt under this subdivision:
- (6) Any owner of real estate, employee of the owner, or attorney licensed to practice law in this state representing the owner who renders an estimate or opinion of value of the real estate or any interest in the real estate when such estimate or opinion is offered in connection with a legal matter involving real property; or
- (7) Any person appointed by a county board of equalization to act as a referee pursuant to section 77-1502.01, except that any person who also practices as an independent real property appraiser or real property associate for others shall be subject to the Real Property Appraiser Act and shall be credentialed prior to engaging in such other appraising. Any real property appraiser appointed to act as a referee pursuant to section 77-1502.01 and who prepares a report for the county board of equalization shall not sign such report as a credentialed real property appraiser and shall include the following disclosure prominently with such report: This opinion of value may not meet the minimum standards

contained in the Uniform Standards of Professional Appraisal Practice and is not governed by the Real Property Appraiser Act.

Source: Laws 1990, LB 1153, § 21; Laws 1991, LB 203, § 22; Laws 1994, LB 1107, § 17; Laws 1999, LB 618, § 5; Laws 2001, LB 162, § 13; Laws 2003, LB 131, § 35; Laws 2005, LB 676, § 1; Laws 2006, LB 778, § 41; Laws 2008, LB1011, § 4; Laws 2010, LB931, § 6; Laws 2015, LB139, § 41. Effective date August 30, 2015.

Cross References

Nebraska Real Estate License Act, see section 81-885.

76-2222 Real Property Appraiser Board; created; members; terms; compensation; expenses.

- (1) The Real Property Appraiser Board is hereby created. The board shall consist of five members. One member who is a certified real property appraiser shall be selected from each of the three congressional districts, and two members shall be selected at large. The two members selected at large shall include one representative of financial institutions and one licensed real estate broker who also holds a credential as a licensed or certified real property appraiser. The Governor shall appoint the members of the board. The members shall be appointed so that the membership of the board selected from the congressional districts includes at least two certified general real property appraisers.
- (2) The term of each member of the board shall be five years. Upon the expiration of his or her term, a member of the board shall continue to hold office until the appointment and qualification of his or her successor. No person shall serve as a member of the board for consecutive terms. Any vacancy shall be filled in the same manner as the original appointment. The Governor may remove a member for cause.
- (3) The members of the board shall elect a chairperson during the first meeting of each year from among the members.
 - (4) Three members of the board shall constitute a quorum.
- (5) Each member of the board shall receive a per diem of one hundred dollars per day (a) for each scheduled meeting of the board or a committee of the board at which the member is present and (b) actually spent in traveling to and from and attending meetings and conferences of the Association of Appraiser Regulatory Officials and its committees and subcommittees or of the Appraisal Foundation and its committees and subcommittees, board committee meetings, or other business as authorized by the board.
- (6) Each member of the board shall be reimbursed for actual and necessary expenses incident to the performance of his or her duties under the Real Property Appraiser Act and Nebraska Appraisal Management Company Registration Act as provided in sections 81-1174 to 81-1177.

Source: Laws 1990, LB 1153, § 22; Laws 1991, LB 203, § 23; Laws 1994, LB 1107, § 18; Laws 2001, LB 162, § 14; Laws 2006, LB 778, § 42; Laws 2008, LB1011, § 5; Laws 2015, LB139, § 42. Effective date August 30, 2015.

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Cross References

Nebraska Appraisal Management Company Registration Act, see section 76-3201.

76-2223 Real Property Appraiser Board; powers and duties; rules and regulations.

- (1) The Real Property Appraiser Board shall administer and enforce the Real Property Appraiser Act and may:
- (a) Receive applications for credentialing under the act, process such applications and regulate the issuance of credentials to qualified applicants, and maintain a directory of the names and addresses of persons who receive credentials under the act:
- (b) Hold meetings, public hearings, informal conferences, and administrative hearings, prepare or cause to be prepared specifications for all appraiser classifications, solicit bids and enter into contracts with one or more testing services, and administer or contract for the administration of examinations approved by the Appraiser Qualifications Board in such places and at such times as deemed appropriate;
- (c) Develop the specifications for credentialing examinations, including timing, location, and security necessary to maintain the integrity of the examinations;
- (d) Review the procedures and criteria of a contracted testing service to ensure that the testing meets with the approval of the Appraiser Qualifications Board;
- (e) Collect all fees required or permitted by the act. The Real Property Appraiser Board shall remit all such receipts to the State Treasurer for credit to the Real Property Appraiser Fund. In addition, the board may collect and transmit to the appropriate federal authority any fees established under the Financial Institutions Reform, Recovery, and Enforcement Act of 1989;
- (f) Establish appropriate administrative procedures for disciplinary proceedings conducted pursuant to the Real Property Appraiser Act;
- (g) Issue subpoenas to compel the attendance of witnesses and the production of books, documents, records, and other papers, administer oaths, and take testimony and require submission of and receive evidence concerning all matters within its jurisdiction. In case of disobedience of a subpoena, the Real Property Appraiser Board may make application to the district court of Lancaster County to require the attendance and testimony of witnesses and the production of documentary evidence. If any person fails to obey an order of the court, he or she may be punished by the court as for contempt thereof;
- (h) Deny an application or censure, suspend, or revoke a credential if it finds that the applicant or credential holder has committed any of the acts or omissions set forth in section 76-2238 or otherwise violated the act. Any disciplinary matter may be resolved through informal disposition pursuant to section 84-913:
- (i) Take appropriate disciplinary action against a credential holder if the Real Property Appraiser Board determines that a credential holder has violated any provision of the act or the Uniform Standards of Professional Appraisal Practice;
- (j) Enter into consent decrees and issue cease and desist orders upon a determination that a violation of the act has occurred;

- (k) Promote research and conduct studies relating to the profession of real property appraisal, sponsor real property appraisal educational activities, and incur, collect fees for, and pay the necessary expenses in connection with activities which shall be open to all credential holders;
- (l) Establish and adopt minimum standards for appraisals as required under section 76-2237;
- (m) Adopt and promulgate rules and regulations to carry out the act. The rules and regulations may include provisions establishing minimum standards for education providers, courses, and instructors. The rules and regulations shall be adopted and promulgated pursuant to the Administrative Procedure Act; and
 - (n) Do all other things necessary to carry out the Real Property Appraiser Act.
- (2) The Real Property Appraiser Board shall also administer and enforce the Nebraska Appraisal Management Company Registration Act.

Source: Laws 1990, LB 1153, § 23; Laws 1991, LB 203, § 24; Laws 1994, LB 1107, § 19; Laws 2001, LB 162, § 15; Laws 2006, LB 778, § 43; Laws 2007, LB186, § 8; Laws 2008, LB1011, § 6; Laws 2010, LB931, § 7; Laws 2011, LB410, § 21; Laws 2012, LB714, § 3; Laws 2014, LB717, § 13; Laws 2015, LB139, § 43. Effective date August 30, 2015.

Cross References

Administrative Procedure Act, see section 84-920.

Nebraska Appraisal Management Company Registration Act, see section 76-3201.

76-2227 Credentials; application; requirements.

- (1) Applications for credentials, including authorization to take the appropriate examination, and for renewal of credentials shall be made in writing to the board on forms approved by the board. The payment of the appropriate fee in an amount established by the board pursuant to section 76-2241 shall accompany all applications.
- (2) Applications for credentials, including initial and renewal applications, shall include the applicant's social security number and such other information as the board may require.
- (3) At the time of filing an initial or renewal application for credentials, the applicant shall sign a pledge that he or she has read and will comply with the Uniform Standards of Professional Appraisal Practice. Each applicant shall also certify that he or she understands the types of misconduct for which disciplinary proceedings may be initiated.
- (4) Credentials shall be issued only to persons who have a good reputation for honesty, trustworthiness, integrity, and competence to perform assignments in such manner as to safeguard the interest of the public and only after satisfactory proof of such qualification has been presented to the board upon request and a completed application has been approved.
- (5) Credentials shall be issued only to persons who have demonstrated a general knowledge of Nebraska law as it pertains to real property appraisal activity.

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(6) No credential shall be issued to a person other than an individual.

Source: Laws 1990, LB 1153, § 27; Laws 1991, LB 203, § 28; Laws 1993, LB 121, § 490; Laws 1994, LB 1107, § 23; Laws 2001, LB 162, § 18; Laws 2006, LB 778, § 47; Laws 2007, LB186, § 10; Laws 2014, LB717, § 14; Laws 2015, LB139, § 44. Effective date August 30, 2015.

76-2227.01 Real property associate; applicant; qualifications; fingerprints; national criminal history record check; examination; scope of practice; limit on activities.

- (1) To qualify for a credential as a real property associate, an applicant shall:
- (a) Be at least nineteen years of age;
- (b)(i)(A) Hold a high school diploma or a certificate of high school equivalency or have education acceptable to the Real Property Appraiser Board; and
- (B) Have successfully completed and passed examination for no fewer than ninety class hours in Real Property Appraiser Board-approved qualifying education courses as prescribed by rules and regulations of the Real Property Appraiser Board and complete the fifteen-hour National Uniform Standards of Professional Appraisal Practice Course. The fifteen-hour course shall be taught by a Uniform Standards of Professional Appraisal Practice Instructor who is certified by the Appraiser Qualifications Board and who is a state-certified appraiser in good standing. The qualifying education courses shall be conducted by an accredited degree-awarding community college, college, or university, an appraisal society, institute, or association, a state or federal agency or commission, a proprietary school, or such other education provider as may be approved by the Real Property Appraiser Board, and shall be, at a minimum, fifteen class hours in length. Each course shall be conducted in a classroom and not online or by correspondence. Each course shall include an examination pertinent to the material presented; or
- (ii) Hold a bachelor's degree or higher in real estate from an accredited degree-awarding college or university that has had all or part of its curriculum approved by the Appraiser Qualifications Board as required core curriculum. If the degree in real estate as approved by the Appraiser Qualifications Board does not satisfy all required qualifying education for credentialing, the remaining class hours shall be completed in Real Property Appraiser Board-approved qualifying education pursuant to subdivision (1)(b)(i)(B) of this section;
- (c) Certify that he or she has not surrendered an appraiser credential, or any other registration, license, or certification, held for any other regulatory agency or in any other jurisdiction, in lieu of disciplinary action pending or threatened within the five-year period immediately preceding the date of application;
- (d) Certify that his or her appraiser credential, or any other registration, license, or certification, held for any other regulatory agency or in any other jurisdiction, has not been revoked or suspended within the five-year period immediately preceding the date of application;
- (e) Not have been convicted of, including a conviction based upon a plea of guilty or nolo contendere:
 - (i) Any felony or, if so convicted, has had his or her civil rights restored;
- (ii) Any crime of fraud, dishonesty, breach of trust, money laundering, misrepresentation, or deceit involving real estate, financial services, or in the 2015 Supplement 1006

making of an appraisal within the five-year period immediately preceding the date of application; or

- (iii) A crime which is related to the qualifications, functions, or duties of a real property appraiser within the five-year period immediately preceding the date of application;
- (f) Certify that no civil judicial actions, including dismissal with settlement, in connection with real estate, financial services, or in the making of an appraisal have been brought against him or her within the five-year period immediately preceding the date of application;
- (g) Demonstrate character and general fitness such as to command the confidence and trust of the public;
- (h) Submit two copies of legible ink-rolled fingerprint cards or equivalent electronic fingerprint submissions to the Real Property Appraiser Board for delivery to the Nebraska State Patrol in a form approved by both the Nebraska State Patrol and the Federal Bureau of Investigation. A fingerprint-based national criminal history record check shall be conducted through the Nebraska State Patrol and the Federal Bureau of Investigation with such record check to be carried out by the Real Property Appraiser Board; and
- (i) Within the twelve months following approval of the applicant's education by the Real Property Appraiser Board, pass a licensed residential real property appraiser examination, certified residential real property appraiser examination, or certified general real property appraiser examination, approved by the Appraiser Qualifications Board, prescribed by rules and regulations of the Real Property Appraiser Board, and administered by a contracted testing service.
- (2) Except for the fifteen-hour National Uniform Standards of Professional Appraisal Practice Course, all class hours shall be completed within the five-year period immediately preceding submission of the application.
- (3) The scope of practice of a real property associate shall be limited to valuation services not requiring a credential as a trainee real property appraiser, licensed residential real property appraiser, certified residential real property appraiser, or certified general real property appraiser under the Real Property Appraiser Act.
- (4) A real property associate shall not advertise or hold himself or herself out to the general public as a real property appraiser.

Source: Laws 2015, LB139, § 45. Effective date August 30, 2015.

76-2228 Appraisers; classification.

There shall be four classes of credentials issued to real property appraisers as follows:

- (1) Trainee real property appraiser, which classification shall consist of those persons who meet the requirements set forth in section 76-2228.01;
- (2) Licensed residential real property appraiser, which classification shall consist of those persons who meet the requirements set forth in section 76-2230:
- (3) Certified residential real property appraiser, which classification shall consist of those persons who meet the requirements set forth in section 76-2231.01; and

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(4) Certified general real property appraiser, which classification shall consist of those persons who meet the requirements set forth in section 76-2232.

Source: Laws 1990, LB 1153, § 28; Laws 1991, LB 203, § 29; Laws 1994, LB 1107, § 24; Laws 2001, LB 162, § 19; Laws 2006, LB 778, § 48; Laws 2007, LB186, § 11; Laws 2008, LB1011, § 7; Laws 2010, LB931, § 9; Laws 2015, LB139, § 46. Effective date August 30, 2015.

76-2228.01 Trainee real property appraiser; applicant; qualifications; fingerprints; national criminal history record check; upgraded credential; requirements; scope of practice.

- (1) To qualify for a credential as a trainee real property appraiser, an applicant shall:
 - (a) Be at least nineteen years of age;
- (b) Hold a high school diploma or a certificate of high school equivalency or have education acceptable to the Real Property Appraiser Board;
- (c)(i) Have successfully completed and passed examination for no fewer than seventy-five class hours in Real Property Appraiser Board-approved qualifying education courses as prescribed by rules and regulations of the Real Property Appraiser Board and complete the fifteen-hour National Uniform Standards of Professional Appraisal Practice Course. The fifteen-hour course shall be taught by a Uniform Standards of Professional Appraisal Practice Instructor who is certified by the Appraiser Qualifications Board and who is a state-certified appraiser in good standing. The qualifying education courses shall be conducted by an accredited degree-awarding community college, college, or university an appraisal society, institute, or association, a state or federal agency or commission, a proprietary school, or such other education provider as may be approved by the Real Property Appraiser Board, and shall be, at a minimum, fifteen class hours in length. Each course shall be conducted in a classroom and not online or by correspondence. Each course shall include an examination pertinent to the material presented. Except for the fifteen-hour National Uniform Standards of Professional Appraisal Practice Course, all class hours shall be completed within the five-year period immediately preceding submission of the application; or
- (ii) Hold a bachelor's degree or higher in real estate from an accredited degree-awarding college or university that has had all or part of its curriculum approved by the Appraiser Qualifications Board as required core curriculum. If the degree in real estate as approved by the Appraiser Qualifications Board does not satisfy all required qualifying education for credentialing, the remaining class hours shall be completed in Real Property Appraiser Board-approved qualifying education pursuant to subdivision (c)(i) of this subsection;
- (d) As prescribed by rules and regulations of the Real Property Appraiser Board, successfully complete a Real Property Appraiser Board-approved sevenhour supervisory appraiser and trainee course within one year immediately preceding the date of application;
- (e) Certify that he or she has not surrendered an appraiser credential, or any other registration, license, or certification, held for any other regulatory agency or in any other jurisdiction, in lieu of disciplinary action pending or threatened within the five-year period immediately preceding the date of application;

- (f) Certify that his or her appraiser credential, or any other registration, license, or certification, held for any other regulatory agency or in any other jurisdiction, has not been revoked or suspended within the five-year period immediately preceding the date of application;
- (g) Not have been convicted of, including a conviction based upon a plea of guilty or nolo contendere:
 - (i) Any felony or, if so convicted, has had his or her civil rights restored;
- (ii) Any crime of fraud, dishonesty, breach of trust, money laundering, misrepresentation, or deceit involving real estate, financial services, or in the making of an appraisal within the five-year period immediately preceding the date of application; or
- (iii) A crime which is related to the qualifications, functions, or duties of a real property appraiser within the five-year period immediately preceding the date of application;
- (h) Certify that no civil judicial actions, including dismissal with settlement, in connection with real estate, financial services, or in the making of an appraisal have been brought against him or her within the five-year period immediately preceding the date of application;
- (i) Demonstrate character and general fitness such as to command the confidence and trust of the public; and
- (j) Submit two copies of legible ink-rolled fingerprint cards or equivalent electronic fingerprint submissions to the Real Property Appraiser Board for delivery to the Nebraska State Patrol in a form approved by both the Nebraska State Patrol and the Federal Bureau of Investigation. A fingerprint-based national criminal history record check shall be conducted through the Nebraska State Patrol and the Federal Bureau of Investigation with such record check to be carried out by the Real Property Appraiser Board.
- (2) Prior to engaging in appraisal practice or real property appraisal activity, a trainee real property appraiser shall submit a written request for supervisory appraiser approval on a form approved by the board. The request for supervisory appraiser approval may be made at the time of application or any time after approval as a trainee real property appraiser.
- (3) To qualify for an upgraded credential, a trainee real property appraiser shall satisfy the appropriate requirements as follows:
- (a) Submit two copies of legible ink-rolled fingerprint cards or equivalent electronic fingerprint submissions to the Real Property Appraiser Board for delivery to the Nebraska State Patrol in a form approved by both the Nebraska State Patrol and the Federal Bureau of Investigation. A fingerprint-based national criminal history record check shall be conducted through the Nebraska State Patrol and the Federal Bureau of Investigation with such record check to be carried out by the Real Property Appraiser Board; and
- (b) Within the twelve months following approval of the applicant's education and experience by the Real Property Appraiser Board for an upgraded credential, pass an appropriate examination approved by the Appraiser Qualifications Board for that upgraded credential, prescribed by rules and regulations of the Real Property Appraiser Board, and administered by a contracted testing service.
- (4) To qualify for a credential as a licensed residential real property appraiser, a trainee real property appraiser shall:

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- (a) Meet the postsecondary educational requirements pursuant to subdivision (1)(b)(i) or (ii) and (1)(c) of section 76-2230;
- (b) Successfully complete and pass examination for no fewer than seventy-five additional class hours in board-approved qualifying education courses as prescribed by rules and regulations of the board, or hold a bachelor's degree in real estate from an accredited degree-awarding college or university pursuant to subdivision (1)(d)(ii) of section 76-2230; and
- (c) Meet the experience requirements pursuant to subdivision (1)(e) of section 76-2230.
- (5) To qualify for a credential as a certified residential real property appraiser, a trainee real property appraiser shall:
- (a) Meet the postsecondary educational requirements pursuant to subdivision (1)(b) and (c) of section 76-2231.01;
- (b) Successfully complete and pass examination for no fewer than one hundred twenty-five additional class hours in board-approved qualifying education courses as prescribed by rules and regulations of the board, or hold a bachelor's degree in real estate from an accredited degree-awarding college or university pursuant to subdivision (1)(d)(ii) of section 76-2231.01; and
- (c) Meet the experience requirements pursuant to subdivision (1)(e) of section 76-2231.01.
- (6) To qualify for a credential as a certified general real property appraiser, a trainee real property appraiser shall:
- (a) Meet the postsecondary educational requirements pursuant to subdivision(1)(b) and (c) of section 76-2232;
- (b) Successfully complete and pass examination for no fewer than two hundred twenty-five additional class hours in board-approved qualifying education courses as prescribed by rules and regulations of the board, or hold a bachelor's degree in real estate from an accredited degree-awarding college or university pursuant to subdivision (1)(d)(ii) of section 76-2232; and
- (c) Meet the experience requirements pursuant to subdivision (1)(e) of section 76-2232.
- (7) The scope of practice for the trainee real property appraiser shall be limited to the appraisal of those properties that the supervisory certified real property appraiser is permitted to appraise by his or her current credential and that the supervisory appraiser is competent to appraise.

Source: Laws 2006, LB 778, § 49; Laws 2007, LB186, § 12; Laws 2010, LB931, § 10; Laws 2012, LB714, § 4; Laws 2014, LB717, § 15; Laws 2015, LB139, § 47. Effective date August 30, 2015.

76-2228.02 Trainee real property appraiser; direct supervision; supervisory appraiser; qualifications; disciplinary action; effect; appraisal experience log.

- (1) Each trainee real property appraiser's experience shall be subject to direct supervision by a supervisory appraiser. To qualify as a supervisory appraiser, a real property appraiser shall:
- (a) Be a certified residential real property appraiser or certified general real property appraiser in good standing;

- (b) Have held a certified real property appraiser credential for a minimum of three years immediately preceding the date of the written request for approval as supervisory appraiser;
- (c) Have not successfully completed disciplinary action by the board or any other jurisdiction, which action limited the real property appraiser's legal eligibility to engage in real property appraisal activity within three years immediately preceding the date the written request for approval as supervisory appraiser is submitted by the applicant or trainee real property appraiser on a form approved by the board;
- (d) As prescribed by rules and regulations of the board, have successfully completed a board-approved seven-hour supervisory appraiser and trainee course within two years immediately preceding the date the written request for approval as supervisory appraiser is submitted by the applicant or trainee real property appraiser on a form approved by the board; and
- (e) Certify that he or she understands his or her responsibilities and obligations under the Real Property Appraiser Act as a supervisory appraiser and applies his or her signature to the written request for approval as supervisory appraiser submitted by the applicant or trainee real property appraiser.
- (2) The supervisory appraiser shall be responsible for the training and direct supervision of the trainee real property appraiser's experience by:
- (a) Accepting responsibility for the report by applying his or her signature and certifying that the report is in compliance with the Uniform Standards of Professional Appraisal Practice;
 - (b) Reviewing the trainee real property appraiser reports; and
- (c) Personally inspecting each appraised property with the trainee real property appraiser as is consistent with his or her scope of practice until the supervisory appraiser determines that the trainee real property appraiser is competent in accordance with the competency rule of the Uniform Standards of Professional Appraisal Practice.
- (3) A certified real property appraiser disciplined by the board or any other appraiser regulatory agency in another jurisdiction, which discipline may or may not have limited the real property appraiser's legal eligibility to engage in real property appraisal activity, shall not be eligible as a supervisory appraiser as of the date disciplinary action was imposed against the appraiser by the board or any other appraiser regulatory agency. The certified real property appraiser shall be considered to be in good standing and eligible as a supervisory appraiser upon the successful completion of disciplinary action that does not limit the real property appraiser's legal eligibility to engage in real property appraisal activity, or three years after the successful completion of disciplinary action that limits the real property appraiser's legal eligibility to engage in real property appraisal activity.
- (4) The trainee real property appraiser may have more than one supervisory appraiser, but a supervisory appraiser may not supervise more than three trainee real property appraisers at one time.
- (5) As prescribed by rules and regulations of the board, an appraisal experience log shall be maintained jointly by the supervisory appraiser and the trainee real property appraiser.

Source: Laws 2014, LB717, § 16; Laws 2015, LB139, § 48. Effective date August 30, 2015.

76-2229 Transferred to section 76-2236.01.

76-2229.01 Repealed. Laws 2015, LB 139, § 78.

76-2230 Credential as a licensed residential real property appraiser; applicant; qualifications; fingerprints; national criminal history record check; upgraded credential; requirements; scope of practice.

- (1) To qualify for a credential as a licensed residential real property appraiser, an applicant shall:
 - (a) Be at least nineteen years of age;
- (b)(i) Hold an associate's degree, or higher, from an accredited degree-awarding community college, college, or university; or
- (ii) Successfully complete thirty semester hours of college-level education, from an accredited degree-awarding community college, college, or university. If an accredited degree-awarding community college, college, or university accepts the College-Level Examination Program and examinations and issues a transcript for the examination showing its approval, it will be considered as credit for the college course;
- (c) Have his or her education evaluated for equivalency by one of the following if the college degree is from a foreign country:
 - (i) An accredited degree-awarding college or university;
- (ii) The American Association of Collegiate Registrars and Admissions Officers;
- (iii) A foreign degree credential evaluation service company that is a member of the National Association of Credential Evaluation Services; or
- (iv) A foreign degree credential evaluation service company that provides equivalency evaluation reports accepted by an accredited degree-awarding college or university;
- (d)(i) Have successfully completed and passed examination for no fewer than one hundred fifty class hours in Real Property Appraiser Board-approved qualifying education courses as prescribed by rules and regulations of the Real Property Appraiser Board and complete the fifteen-hour National Uniform Standards of Professional Appraisal Practice Course. The fifteen-hour course shall be taught by a Uniform Standards of Professional Appraisal Practice Instructor who is certified by the Appraiser Qualifications Board and who is a state-certified appraiser in good standing. The qualifying education courses shall be conducted by an accredited degree-awarding community college, college, or university, an appraisal society, institute, or association, a state or federal agency or commission, a proprietary school, or such other education provider as may be approved by the Real Property Appraiser Board, and shall be, at a minimum, fifteen class hours in length. Each course shall be conducted in a classroom and not online or by correspondence. Each course shall include a closed-book examination pertinent to the material presented; or
- (ii) Hold a bachelor's degree or higher in real estate from an accredited degree-awarding college or university that has had all or part of its curriculum approved by the Appraiser Qualifications Board as required core curriculum. If the degree in real estate as approved by the Appraiser Qualifications Board does not satisfy all required qualifying education for credentialing, the remain-

ing class hours shall be completed in Real Property Appraiser Board-approved qualifying education pursuant to subdivision (d)(i) of this subsection;

- (e) Have no fewer than two thousand hours of experience as prescribed by rules and regulations of the Real Property Appraiser Board. The required experience shall be acceptable to the Real Property Appraiser Board and subject to review and determination as to conformity with the Uniform Standards of Professional Appraisal Practice. The experience shall have occurred during a period of no fewer than twelve months. If requested, evidence acceptable to the Real Property Appraiser Board concerning the experience shall be presented by the applicant in the form of written reports or file memoranda;
- (f) Certify that he or she has not surrendered an appraiser credential, or any other registration, license, or certification, held for any other regulatory agency or in any other jurisdiction, in lieu of disciplinary action pending or threatened within the five-year period immediately preceding the date of application;
- (g) Certify that his or her appraiser credential, or any other registration, license, or certification, held for any other regulatory agency or in any other jurisdiction, has not been revoked or suspended within the five-year period immediately preceding the date of application;
- (h) Not have been convicted of, including a conviction based upon a plea of guilty or nolo contendere:
 - (i) Any felony or, if so convicted, has had his or her civil rights restored;
- (ii) Any crime of fraud, dishonesty, breach of trust, money laundering, misrepresentation, or deceit involving real estate, financial services, or in the making of an appraisal within the five-year period immediately preceding the date of application: or
- (iii) A crime which is related to the qualifications, functions, or duties of a real property appraiser within the five-year period immediately preceding the date of application;
- (i) Certify that no civil judicial actions, including dismissal with settlement, in connection with real estate, financial services, or in the making of an appraisal have been brought against him or her within the five-year period immediately preceding the date of application;
- (j) Demonstrate character and general fitness such as to command the confidence and trust of the public;
- (k) Submit two copies of legible ink-rolled fingerprint cards or equivalent electronic fingerprint submissions to the Real Property Appraiser Board for delivery to the Nebraska State Patrol in a form approved by both the Nebraska State Patrol and the Federal Bureau of Investigation. A fingerprint-based national criminal history record check shall be conducted through the Nebraska State Patrol and the Federal Bureau of Investigation with such record check to be carried out by the Real Property Appraiser Board; and
- (l) Within the twelve months following approval of the applicant's education and experience by the Real Property Appraiser Board, pass a licensed residential real property appraiser examination, certified residential real property appraiser examination, or certified general real property appraiser examination, approved by the Appraiser Qualifications Board, prescribed by rules and regulations of the Real Property Appraiser Board, and administered by a contracted testing service.

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- (2) To qualify for an upgraded credential, a licensed residential real property appraiser shall satisfy the appropriate requirements as follows:
- (a) Submit two copies of legible ink-rolled fingerprint cards or equivalent electronic fingerprint submissions to the Real Property Appraiser Board for delivery to the Nebraska State Patrol in a form approved by both the Nebraska State Patrol and the Federal Bureau of Investigation. A fingerprint-based national criminal history record check shall be conducted through the Nebraska State Patrol and the Federal Bureau of Investigation with such record check to be carried out by the Real Property Appraiser Board; and
- (b) Within the twelve months following approval of the applicant's education and experience by the Real Property Appraiser Board for an upgraded credential, pass an appropriate examination approved by the Appraiser Qualifications Board for that upgraded credential, prescribed by rules and regulations of the Real Property Appraiser Board, and administered by a contracted testing service.
- (3) To qualify for a credential as a certified residential real property appraiser, a licensed residential real property appraiser shall:
- (a) Meet the postsecondary educational requirements pursuant to subdivisions (1)(b) and (c) of section 76-2231.01;
- (b) Successfully complete and pass examination for no fewer than fifty additional class hours in board-approved qualifying education courses as prescribed by rules and regulations of the board, or hold a bachelor's degree in real estate from an accredited degree-awarding college or university pursuant to subdivision (1)(d)(ii) of section 76-2231.01; and
- (c) Meet the experience requirements pursuant to subdivision (1)(e) of section 76-2231.01.
- (4) To qualify for a credential as a certified general real property appraiser, a licensed residential real property appraiser shall:
- (a) Meet the postsecondary educational requirements pursuant to subdivisions (1)(b) and (c) of section 76-2232;
- (b) Successfully complete and pass examination for no fewer than one hundred fifty additional class hours in board-approved qualifying education courses as prescribed by rules and regulations of the board, or hold a bachelor's degree in real estate from an accredited degree-awarding college or university pursuant to subdivision (1)(d)(ii) of section 76-2232; and
- (c) Meet the experience requirements pursuant to subdivision (1)(e) of section 76-2232.
- (5) An appraiser holding a valid licensed residential real property appraiser credential shall satisfy the requirements for the trainee real property appraiser credential for a downgraded credential.
- (6) The scope of practice for a licensed residential real property appraiser shall be limited to the appraisal of, and review of appraisal of, noncomplex residential real property having no more than four units, if any, with a transaction value of less than one million dollars and complex residential real property having no more than four units, with a transaction value of less than two hundred fifty thousand dollars. The appraisal of subdivisions for which a

development analysis or appraisal is necessary is not included in the scope of practice for a licensed residential real property appraiser.

Source: Laws 1990, LB 1153, § 30; Laws 1991, LB 203, § 33; Laws 1994, LB 1107, § 28; Laws 1997, LB 29, § 1; Laws 1997, LB 752, § 205; Laws 2001, LB 162, § 22; Laws 2006, LB 778, § 52; Laws 2007, LB186, § 15; Laws 2008, LB1011, § 10; Laws 2010, LB931, § 13; Laws 2012, LB714, § 6; Laws 2014, LB717, § 17; Laws 2015, LB139, § 49.

Effective date August 30, 2015.

76-2231.01 Credential as a certified residential real property appraiser; applicant; qualifications; fingerprints; national criminal history record check; upgraded credential; requirements; scope of practice.

- (1) To qualify for a credential as a certified residential real property appraiser, an applicant shall:
 - (a) Be at least nineteen years of age;
- (b) Hold a bachelor's degree, or higher, from an accredited degree-awarding college or university;
- (c) Have his or her education evaluated for equivalency by one of the following if the college degree is from a foreign country:
 - (i) An accredited degree-awarding college or university;
- (ii) The American Association of Collegiate Registrars and Admissions Officers;
- (iii) A foreign degree credential evaluation service company that is a member of the National Association of Credential Evaluation Services; or
- (iv) A foreign degree credential evaluation service company that provides equivalency evaluation reports accepted by an accredited degree-awarding college or university;
- (d)(i) Have successfully completed and passed examination for no fewer than two hundred class hours in Real Property Appraiser Board-approved qualifying education courses as prescribed by rules and regulations of the Real Property Appraiser Board and completed the fifteen-hour National Uniform Standards of Professional Appraisal Practice Course. The fifteen-hour course shall be taught by a Uniform Standards of Professional Appraisal Practice Instructor who is certified by the Appraiser Qualifications Board and who is a state-certified appraiser in good standing. The qualifying education courses shall be conducted by an accredited degree-awarding community college, college, or university, an appraisal society, institute, or association, a state or federal agency or commission, a proprietary school, or such other education provider as may be approved by the Real Property Appraiser Board, and shall be, at a minimum, fifteen class hours in length. Each course shall be conducted in a classroom and not online or by correspondence. Each course shall include a closed-book examination pertinent to the material presented; or
- (ii) Hold a bachelor's degree or higher in real estate from an accredited degree-awarding college or university that has had all or part of its curriculum approved by the Appraiser Qualifications Board as required core curriculum. If the degree in real estate as approved by the Appraiser Qualifications Board does not satisfy all required qualifying education for credentialing, the remain-

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ing class hours shall be completed in Real Property Appraiser Board-approved qualifying education pursuant to subdivision (d)(i) of this subsection;

- (e) Have no fewer than two thousand five hundred hours of experience as prescribed by rules and regulations of the Real Property Appraiser Board. The required experience shall be acceptable to the Real Property Appraiser Board and subject to review and determination as to conformity with the Uniform Standards of Professional Appraisal Practice. The experience shall have occurred during a period of no fewer than twenty-four months. If requested, evidence acceptable to the Real Property Appraiser Board concerning the experience shall be presented by the applicant in the form of written reports or file memoranda:
- (f) Certify that he or she has not surrendered an appraiser credential, or any other registration, license, or certification, held for any other regulatory agency or in any other jurisdiction, in lieu of disciplinary action pending or threatened within the five-year period immediately preceding the date of application;
- (g) Certify that his or her appraiser credential, or any other registration, license, or certification, held for any other regulatory agency or in any other jurisdiction, has not been revoked or suspended within the five-year period immediately preceding the date of application;
- (h) Not have been convicted of, including a conviction based upon a plea of guilty or nolo contendere:
 - (i) Any felony or, if so convicted, has had his or her civil rights restored;
- (ii) Any crime of fraud, dishonesty, breach of trust, money laundering, misrepresentation, or deceit involving real estate, financial services, or in the making of an appraisal within the five-year period immediately preceding the date of application; or
- (iii) A crime which is related to the qualifications, functions, or duties of a real property appraiser within the five-year period immediately preceding the date of application;
- (i) Certify that no civil judicial actions, including dismissal with settlement, in connection with real estate, financial services, or in the making of an appraisal have been brought against him or her within the five-year period immediately preceding the date of application;
- (j) Demonstrate character and general fitness such as to command the confidence and trust of the public;
- (k) Submit two copies of legible ink-rolled fingerprint cards or equivalent electronic fingerprint submissions to the Real Property Appraiser Board for delivery to the Nebraska State Patrol in a form approved by both the Nebraska State Patrol and the Federal Bureau of Investigation. A fingerprint-based national criminal history record check shall be conducted through the Nebraska State Patrol and the Federal Bureau of Investigation with such record check to be carried out by the Real Property Appraiser Board; and
- (l) Within the twelve months following approval of the applicant's education and experience by the Real Property Appraiser Board, pass a certified residential real property appraiser examination or certified general real property appraiser examination, approved by the Appraiser Qualifications Board, prescribed by rules and regulations of the Real Property Appraiser Board, and administered by a contracted testing service.

- (2) To qualify for an upgraded credential, a certified residential real property appraiser shall satisfy the following requirements:
- (a) Submit two copies of legible ink-rolled fingerprint cards or equivalent electronic fingerprint submissions to the Real Property Appraiser Board for delivery to the Nebraska State Patrol in a form approved by both the Nebraska State Patrol and the Federal Bureau of Investigation. A fingerprint-based national criminal history record check shall be conducted through the Nebraska State Patrol and the Federal Bureau of Investigation with such record check to be carried out by the Real Property Appraiser Board; and
- (b) Within the twelve months following approval of the applicant's education and experience by the Real Property Appraiser Board for an upgrade to a certified general real property appraiser credential, pass a certified general real property appraiser examination approved by the Appraiser Qualifications Board, prescribed by rules and regulations of the Real Property Appraiser Board, and administered by a contracted testing service.
- (3) To qualify for a credential as a certified general real property appraiser, a certified residential real property appraiser shall:
- (a) Meet the postsecondary educational requirements pursuant to subdivisions (1)(b) and (c) of section 76-2232;
- (b) Successfully complete and pass examination for no fewer than one hundred additional class hours in board-approved qualifying education courses as prescribed by rules and regulations of the board, or hold a bachelor's degree in real estate from an accredited degree-awarding college or university pursuant to subdivision (1)(d)(ii) of section 76-2232; and
- (c) Meet the experience requirements pursuant to subdivision (1)(e) of section 76-2232.
- (4) An appraiser holding a valid certified residential real property appraiser credential shall satisfy the requirements for the trainee real property appraiser credential and licensed residential real property appraiser credential for a downgraded credential. If requested, evidence acceptable to the Real Property Appraiser Board concerning the experience shall be presented along with an application in the form of written reports or file memoranda.
- (5) The scope of practice for a certified residential real property appraiser shall be limited to the appraisal of, and review of appraisal of, residential property having no more than four residential units, without regard to transaction value or complexity. The appraisal of subdivisions for which a development analysis or appraisal is necessary, is not included in the scope of practice for a certified residential real property appraiser.

Source: Laws 1994, LB 1107, § 29; Laws 1997, LB 29, § 2; Laws 1997, LB 752, § 206; Laws 2001, LB 162, § 23; Laws 2006, LB 778, § 53; Laws 2007, LB186, § 16; Laws 2008, LB1011, § 11; Laws 2010, LB931, § 14; Laws 2012, LB714, § 7; Laws 2014, LB717, § 18; Laws 2015, LB139, § 50. Effective date August 30, 2015.

76-2232 Credential as a certified general real property appraiser; applicant; qualifications; fingerprints; national criminal history record check; scope of practice.

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- (1) To qualify for a credential as a certified general real property appraiser, an applicant shall:
 - (a) Be at least nineteen years of age;
- (b) Hold a bachelor's degree, or higher, from an accredited degree-awarding college or university;
- (c) Have his or her education evaluated for equivalency by one of the following if the college degree is from a foreign country:
 - (i) An accredited degree-awarding college or university;
- (ii) The American Association of Collegiate Registrars and Admissions Officers;
- (iii) A foreign degree credential evaluation service company that is a member of the National Association of Credential Evaluation Services; or
- (iv) A foreign degree credential evaluation service company that provides equivalency evaluation reports accepted by an accredited degree-awarding college or university;
- (d)(i) Have successfully completed and passed examination for no fewer than three hundred class hours in Real Property Appraiser Board-approved qualifying education courses as prescribed by rules and regulations of the Real Property Appraiser Board and completed the fifteen-hour National Uniform Standards of Professional Appraisal Practice Course. The fifteen-hour course shall be taught by a Uniform Standards of Professional Appraisal Practice Instructor who is certified by the Appraiser Qualifications Board and who is a state-certified appraiser in good standing. The qualifying education courses shall be conducted by an accredited degree-awarding community college, college, or university, an appraisal society, institute, or association, a state or federal agency or commission, a proprietary school, or such other education provider as may be approved by the Real Property Appraiser Board, and shall be, at a minimum, fifteen class hours in length. Each course shall be conducted in a classroom and not online or by correspondence. Each course shall include a closed-book examination pertinent to the material presented; or
- (ii) Hold a bachelor's degree or higher in real estate from an accredited degree-awarding college or university that has had all or part of its curriculum approved by the Appraiser Qualifications Board as required core curriculum. If the degree in real estate as approved by the Appraiser Qualifications Board does not satisfy all required qualifying education for credentialing, the remaining class hours shall be completed in Real Property Appraiser Board-approved qualifying education pursuant to subdivision (d)(i) of this subsection;
- (e) Have no fewer than three thousand hours of experience, of which one thousand five hundred hours shall be in nonresidential appraisal work, as prescribed by rules and regulations of the Real Property Appraiser Board. The required experience shall be acceptable to the Real Property Appraiser Board and subject to review and determination as to conformity with the Uniform Standards of Professional Appraisal Practice. The experience shall have occurred during a period of no fewer than thirty months. If requested, evidence acceptable to the Real Property Appraiser Board concerning the experience shall be presented by the applicant in the form of written reports or file memoranda;
- (f) Certify that he or she has not surrendered an appraiser credential, or any other registration, license, or certification, held for any other regulatory agency 2015 Supplement 1018

or in any other jurisdiction, in lieu of disciplinary action pending or threatened within the five-year period immediately preceding the date of application;

- (g) Certify that his or her appraiser credential, or any other registration, license, or certification, held for any other regulatory agency or in any other jurisdiction, has not been revoked or suspended within the five-year period immediately preceding the date of application;
- (h) Not have been convicted of, including a conviction based upon a plea of guilty or nolo contendere:
 - (i) Any felony or, if so convicted, has had his or her civil rights restored;
- (ii) Any crime of fraud, dishonesty, breach of trust, money laundering, misrepresentation, or deceit involving real estate, financial services, or in the making of an appraisal within the five-year period immediately preceding the date of application; or
- (iii) A crime which is related to the qualifications, functions, or duties of a real property appraiser within the five-year period immediately preceding the date of application;
- (i) Certify that no civil judicial actions, including dismissal with settlement, in connection with real estate, financial services, or in the making of an appraisal have been brought against him or her within the five-year period immediately preceding the date of application;
- (j) Demonstrate character and general fitness such as to command the confidence and trust of the public;
- (k) Submit two copies of legible ink-rolled fingerprint cards or equivalent electronic fingerprint submissions to the Real Property Appraiser Board for delivery to the Nebraska State Patrol in a form approved by both the Nebraska State Patrol and the Federal Bureau of Investigation. A fingerprint-based national criminal history record check shall be conducted through the Nebraska State Patrol and the Federal Bureau of Investigation with such record check to be carried out by the Real Property Appraiser Board; and
- (I) Within the twelve months following approval of the applicant's education and experience by the Real Property Appraiser Board, pass a certified general real property appraiser examination, approved by the Appraiser Qualifications Board, prescribed by rules and regulations of the Real Property Appraiser Board, and administered by a contracted testing service.
- (2) An appraiser holding a valid certified general real property appraiser credential shall satisfy the requirements for the trainee real property appraiser credential, licensed residential real property appraiser credential, and certified residential real property appraiser credential for a downgraded credential. If requested, evidence acceptable to the Real Property Appraiser Board concerning the experience shall be presented along with an application in the form of written reports or file memoranda.
- (3) The scope of practice for the certified general real property appraiser is the appraisal of all types of real property that appraiser is competent to appraise.

Source: Laws 1990, LB 1153, § 32; Laws 1991, LB 203, § 34; Laws 1994, LB 1107, § 30; Laws 1997, LB 29, § 3; Laws 1997, LB 752, § 207; Laws 2001, LB 162, § 24; Laws 2006, LB 778, § 54; Laws 2007, LB186, § 17; Laws 2008, LB1011, § 12; Laws 2010, LB931,

§ 15; Laws 2012, LB714, § 8; Laws 2014, LB717, § 19; Laws 2015, LB139, § 51. Effective date August 30, 2015.

76-2233 Reciprocity; credential; issuance; when; applicant; duties; fingerprints; national criminal history record check; verification of status.

- (1) A person currently credentialed to appraise real estate and real property under the laws of another jurisdiction may obtain a credential as a licensed residential real property appraiser, a certified residential real property appraiser, or a certified general real property appraiser by complying with all of the provisions of the Real Property Appraiser Act relating to the appropriate classification of credentialing.
- (2) If, in the determination of the board, the applicant's jurisdiction of practice specified in an application for credentialing meets or exceeds the requirements of this state, and that jurisdiction is determined to be in compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989, an applicant of such jurisdiction may, through reciprocity, become credentialed under the Real Property Appraiser Act.
 - (3) To qualify for reciprocal credentialing, the applicant shall:
- (a) Submit evidence of experience as prescribed by rules and regulations of the board. The experience shall be acceptable to the board and subject to review and determination as to conformity with the Uniform Standards of Professional Appraisal Practice. If requested, evidence acceptable to the board concerning the experience shall be presented by the applicant in the form of written reports or file memoranda;
- (b) Certify that disciplinary proceedings are not pending against him or her in any jurisdiction or state the nature of any pending disciplinary proceedings;
- (c) Certify that he or she has not surrendered an appraiser credential, or any other registration, license, or certification, held by any other regulatory agency or in any other jurisdiction, in lieu of disciplinary action pending or threatened within the five-year period immediately preceding the date of application;
- (d) Certify that his or her appraiser credential, or any other registration, license, or certification, held by any other regulatory agency or in any other jurisdiction, has not been revoked or suspended within the five-year period immediately preceding the date of application;
- (e) Not have been convicted of, including a conviction based upon a plea of guilty or nolo contendere:
 - (i) Any felony or, if so convicted, has had his or her civil rights restored;
- (ii) Any crime of fraud, dishonesty, breach of trust, money laundering, misrepresentation, or deceit involving real estate, financial services, or in the making of an appraisal within the five-year period immediately preceding the date of application; or
- (iii) A crime which is related to the qualifications, functions, or duties of a real property appraiser within the five-year period immediately preceding the date of application;
- (f) Certify that no civil judicial actions, including dismissal with settlement, in connection with real estate, financial services, or in the making of an appraisal 2015 Supplement 1020

have been brought against him or her within the five-year period immediately preceding the date of application;

- (g) Demonstrate character and general fitness such as to command the confidence and trust of the public;
- (h) Submit two copies of legible ink-rolled fingerprint cards or equivalent electronic fingerprint submissions to the board for delivery to the Nebraska State Patrol in a form approved by both the Nebraska State Patrol and the Federal Bureau of Investigation. A fingerprint-based national criminal history record check shall be conducted through the Nebraska State Patrol and the Federal Bureau of Investigation with such record check to be carried out by the board:
- (i) Submit an irrevocable consent that service of process upon him or her may be made by delivery of the process to the director of the board if the plaintiff cannot, in the exercise of due diligence, effect personal service upon the applicant in an action against the applicant in a court of this state arising out of the applicant's activities as a real property appraiser in this state; and
- (j) Comply with such other terms and conditions as may be determined by the board.
- (4) The credential status of an applicant under this section, including current standing and any disciplinary action imposed against his or her credentials, shall be verified through the National Registry of the Appraisal Subcommittee of the Federal Financial Institutions Examination Council.

Source: Laws 1990, LB 1153, § 33; Laws 1991, LB 203, § 35; Laws 1994, LB 1107, § 31; Laws 1997, LB 752, § 208; Laws 2001, LB 162, § 25; Laws 2006, LB 778, § 55; Laws 2007, LB186, § 18; Laws 2008, LB1011, § 13; Laws 2010, LB931, § 16; Laws 2014, LB717, § 20; Laws 2015, LB139, § 52. Effective date August 30, 2015.

76-2233.01 Nonresident; temporary credential; issuance; when; investigation of violations.

- (1) A nonresident currently credentialed to appraise real estate and real property under the laws of another jurisdiction may obtain a temporary credential as a licensed residential real property appraiser, a certified residential real property appraiser, or a certified general real property appraiser to engage in real property appraisal activity in this state.
 - (2) To qualify for the issuance of a temporary credential, an applicant shall:
 - (a) Submit an application on a form approved by the board;
- (b) Submit a letter of engagement or a contract indicating the location of the appraisal assignment and completion date;
- (c) Submit an irrevocable consent that service of process upon him or her may be made by delivery of the process to the director of the board if the plaintiff cannot, in the exercise of due diligence, effect personal service upon the applicant in an action against the applicant in a court of this state arising out of the applicant's activities in this state;
- (d) Submit his or her social security number and such other information as the board may require;

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- (e) Certify that disciplinary proceedings are not pending against the applicant in any jurisdiction or state the nature of any pending disciplinary proceedings; and
- (f) Pay the appropriate application fee in an amount established by the board pursuant to section 76-2241.
- (3) The credential status of an applicant under this section, including current standing and any disciplinary action imposed against his or her credentials, shall be verified through the National Registry of the Appraisal Subcommittee of the Federal Financial Institutions Examination Council.
- (4) Application for a temporary credential is valid for one year from the date application is made to the board or upon the expiration of the assignment specified in the letter of engagement, whichever occurs first.
- (5) A temporary credential issued under this section shall be expressly limited to a grant of authority to engage in real property appraisal activity required for an assignment in this state. Each temporary credential shall expire upon the completion of the assignment or upon the expiration of a period of six months from the date of issuance, whichever occurs first. A temporary credential may be renewed for one additional six-month period.
- (6) Any person issued a temporary credential to engage in real property appraisal activity in this state shall comply with all of the provisions of the Real Property Appraiser Act relating to the appropriate classification of credentialing. The board may, upon its own motion, and shall, upon the written complaint of any aggrieved person, cause an investigation to be made with respect to an alleged violation of the act by a person who is engaged in, or who has engaged in, real property appraisal activity as a temporary credential holder, and that person shall be deemed a real property appraiser within the meaning of the act.

Source: Laws 1991, LB 203, § 36; Laws 1994, LB 1107, § 32; Laws 1997, LB 752, § 209; Laws 2001, LB 162, § 26; Laws 2006, LB 778, § 56; Laws 2007, LB186, § 19; Laws 2010, LB931, § 17; Laws 2015, LB139, § 53.

Effective date August 30, 2015.

76-2233.02 Credential; expiration; renewal; fees; random fingerprint audit program.

(1) A credential issued under the Real Property Appraiser Act other than a temporary credential shall remain in effect until December 31 of the designated year unless surrendered, revoked, suspended, or canceled prior to such date. To renew a valid credential, the credential holder shall file an application on a form approved by the board and pay the appropriate renewal fee in an amount established by the board pursuant to section 76-2241. The credential holder shall also pay the criminal history record check fee in an amount established by the board pursuant to section 76-2241 for maintenance of the random finger-print audit program to the board not later than November 30 of the designated year. A credential may be renewed for one year or two years. In every second year of the two-year continuing education period, as specified in section 76-2236, evidence of completion of continuing education requirements shall accompany renewal application or be on file with the board prior to renewal.

- (2) The board shall establish a number of credential holders to be selected at random to submit, along with the application for renewal, two copies of legible ink-rolled fingerprint cards or equivalent electronic fingerprint submissions to the board for delivery to the Nebraska State Patrol in a form approved by both the Nebraska State Patrol and the Federal Bureau of Investigation. A finger-print-based national criminal history record check shall be conducted through the Nebraska State Patrol and the Federal Bureau of Investigation with such record check to be carried out by the board.
- (3) If a credential holder fails to apply and meet the requirements for renewal by November 30 of the designated year, such credential holder may obtain a renewal of such credential by satisfying all of the requirements for renewal and paying the appropriate late processing fee in an amount established by the board pursuant to section 76-2241 if such late renewal takes place prior to July 1 of the following year. A credential holder selected at random to submit fingerprint cards or equivalent electronic fingerprints that has applied and met all other requirements for renewal prior to November 30 of the designated year shall not pay a late processing fee if fingerprint cards or equivalent electronic fingerprints are received prior to November 30 of the designated year. If a credential holder that first obtained his or her credential at the current level on or after November 1 fails to apply and meet the requirements for renewal by December 31 of the designated year, such credential holder may obtain a renewal of such credential by satisfying all the requirements for renewal and paying a late processing fee if such late renewal takes place prior to July 1 of the following year. The board may refuse to renew any credential if the credential holder has continued to perform real property appraisal activities or other related activities in this state following the expiration of his or her credential. If a credential is not renewed prior to July 1, a credential holder shall reapply for credentialing and meet the current requirements in place at the time of application, except as provided in section 76-2233.03.

Source: Laws 1991, LB 203, § 37; Laws 1994, LB 1107, § 33; Laws 2001, LB 162, § 27; Laws 2006, LB 778, § 57; Laws 2010, LB931, § 18; Laws 2014, LB717, § 21; Laws 2015, LB139, § 54. Effective date August 30, 2015.

76-2233.03 Credential; inactive status; application; prohibited acts; reinstatement; expiration; reapplication.

- (1) A credential holder may request that his or her credential be placed on inactive status for a period not to exceed two years. Such requests shall be submitted to the board on an application form prescribed by the board. The payment of the appropriate fee in an amount established by the board pursuant to section 76-2241 shall accompany all applications for requests of inactive status.
 - (2) A credential holder whose credential is placed on inactive status shall not:
- (a) Assume or use any title, designation, or abbreviation likely to create the impression that such person holds an active credential issued by the board; or
- (b) Engage in appraisal practice or real property appraisal activity or act as a credentialed real property appraiser or real property associate.
- (3) A credential holder whose credential is placed on inactive status may make a request to the board that such credential be reinstated to active status on an application form prescribed by the board. The payment of the appropri-

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ate fee in an amount established by the board pursuant to section 76-2241 shall accompany all applications for reinstatement of a credential.

- (4) A credential holder's application for reinstatement shall include evidence that he or she has met the continuing education requirements as specified in section 76-2236 while the credential was on inactive status.
- (5) If a credential holder's credential expires during the inactive period, an application for renewal of the credential shall accompany the application for reinstatement. All requirements for renewal specified in section 76-2233.02 shall be met, except for the requirement to pay a late processing fee for applications received after November 30 of the designated year.
- (6) If a credential holder fails to reinstate his or her credential to active status prior to the completion of the two-year period, his or her credential will return to the status as if the credential was not placed on inactive status. If a credential holder's credential is expired at the completion of the two-year period, the credential holder shall reapply for credentialing and meet the current requirements in place at the time of application.

Source: Laws 2015, LB139, § 55. Effective date August 30, 2015.

76-2236 Continuing education; requirements.

- (1) Every credential holder shall furnish evidence to the board that he or she has satisfactorily completed no fewer than twenty-eight hours of approved continuing education activities in each two-year continuing education period. The continuing education period begins on January 1 of the next year for any credential holder who first obtained his or her credential at the current level on or after July 1. Hours of satisfactorily completed approved continuing education activities cannot be carried over from one two-year continuing education period to another. Evidence of successful completion of such continuing education activities for the two-year continuing education period, including passing examination if applicable, shall be submitted to the board in the manner prescribed by the board. No continuing education activity shall be less than two hours in duration. A person who holds a temporary credential does not have to meet any continuing education requirements in the Real Property Appraiser Act.
- (2) No more than fourteen hours of approved continuing education activities in each two-year continuing education period shall be taken online or by correspondence. All online courses shall conform to the Appraiser Qualifications Board's criteria.
- (3) As prescribed by rules and regulations of the Real Property Appraiser Board and at least once every two years, the seven-hour National Uniform Standards of Professional Appraisal Practice Update Course as approved by the Appraiser Qualifications Board as of January 1, 2014, or the equivalent of the course as approved by the Real Property Appraiser Board, shall be included in the continuing education requirement of each credential holder. The seven-hour National Uniform Standards of Professional Appraisal Practice Update Course or an equivalent of the course as approved by the board shall:
- (a) Be taken in a classroom and not online or by correspondence; 2015 Supplement 1024

- (b) Be approved by the board as a continuing education activity for the duration the course is approved by the Appraiser Qualifications Board as of January 1, 2014; and
- (c) Be taught by an instructor certified by the Appraiser Qualifications Board to teach the Uniform Standards of Professional Appraisal Practice and who is a state-certified appraiser in good standing.
- (4) As prescribed by rules and regulations of the Real Property Appraiser Board and at least once every four years, but not more than every two years, a seven-hour report writing update course, as approved by the board, shall be included in the continuing education requirement of each credential holder. The seven-hour report writing update course shall be taken in a classroom and not online or by correspondence.
- (5) A continuing education activity conducted in another jurisdiction in which the activity is approved to meet the continuing education requirements for renewal of a credential in such other jurisdiction shall be accepted by the board if that jurisdiction has adopted and enforces standards for such continuing education activity that meet or exceed the standards established by the Real Property Appraiser Act and the rules and regulations of the board.
- (6) The board may adopt a program of continuing education for individual credentials as long as the program is compliant with the Appraiser Qualifications Board's criteria specific to continuing education.
- (7) No more than fourteen hours may be approved by the Real Property Appraiser Board as continuing education in each two-year continuing education period for participation, other than as a student, in appraisal educational processes and programs, which includes teaching, program development, authorship of textbooks, or similar activities that are determined by the board to be equivalent to obtaining continuing education. Evidence of participation shall be submitted to the board upon completion of the appraisal educational process or program. No preapproval will be granted for participation in appraisal educational processes or programs.
- (8) Qualifying education, as approved by the board, successfully completed by a credential holder to fulfill the class-hour requirement to upgrade to a higher classification than his or her current classification, shall be approved by the board as continuing education.
- (9) Qualifying education, as approved by the board, taken by a credential holder not to fulfill the class-hour requirement to upgrade to a higher classification, shall be approved by the board as continuing education if the credential holder completes the examination.
- (10) A board-approved seven-hour supervisory appraiser and trainee course successfully completed by a certified real property appraiser for approval as a supervisory appraiser shall be approved by the board as continuing education no more than once during each two-year continuing education period.
- (11) The Real Property Appraiser Board shall approve continuing education activities and instructors which it determines would protect the public by improving the competency of credential holders.

Source: Laws 1990, LB 1153, § 36; Laws 1991, LB 203, § 40; Laws 1994, LB 1107, § 37; Laws 1997, LB 29, § 4; Laws 2001, LB 162, § 28; Laws 2006, LB 778, § 58; Laws 2007, LB186, § 20; Laws 2010,

LB931, § 19; Laws 2012, LB714, § 9; Laws 2014, LB717, § 22; Laws 2015, LB139, § 56. Effective date August 30, 2015.

76-2236.01 Use of titles: restrictions.

- (1)(a) No person other than a real property associate shall assume or use the title real property associate or any title, designation, or abbreviation likely to create the impression of credentialing as a real property associate by this state.
- (b) No person other than a licensed residential real property appraiser shall assume or use the title licensed residential real property appraiser or any title, designation, or abbreviation likely to create the impression of credentialing as a licensed residential real property appraiser by this state.
- (c) No person other than a certified residential real property appraiser shall assume or use the title certified residential real property appraiser or any title, designation, or abbreviation likely to create the impression of credentialing as a certified residential real property appraiser by this state.
- (d) No person other than a certified general real property appraiser shall assume or use the title certified general real property appraiser or any title, designation, or abbreviation likely to create the impression of credentialing as a certified general real property appraiser by this state.
- (e) No person other than a trainee real property appraiser shall assume or use the title trainee real property appraiser or any title, designation, or abbreviation likely to create the impression of credentialing as a trainee real property appraiser by this state.
- (2) A real property appraiser shall state whether he or she is a licensed residential real property appraiser, certified residential real property appraiser, certified general real property appraiser, or trainee real property appraiser and include his or her board-issued credential number whenever he or she identifies himself or herself as a real property appraiser, including on all reports which are signed individually or as cosigner.
- (3) The terms real property associate, licensed residential real property appraiser, certified residential real property appraiser, certified general real property appraiser, and trainee real property appraiser may only be used to refer to a person who is credentialed as such under the Real Property Appraiser Act and may not be used following or immediately in connection with the name or signature of a corporation, partnership, limited partnership, limited liability company, firm, or group or in such manner that it might be interpreted as referring to a corporation, partnership, limited partnership, limited liability company, firm, or group or to anyone other than the credential holder. This subsection shall not be construed to prevent a credential holder from signing a report on behalf of a corporation, partnership, limited partnership, limited liability company, firm, or group if it is clear that only the person holds the credential and that the corporation, partnership, limited partnership, limited liability company, firm, or group does not.

Source: Laws 1990, LB 1153, § 29; Laws 1991, LB 203, § 30; Laws 1993, LB 121, § 491; Laws 1994, LB 1107, § 25; Laws 2001, LB 162, § 20; Laws 2006, LB 778, § 50; Laws 2007, LB186, § 13; Laws

2008, LB1011, § 8; Laws 2010, LB931, § 11; R.S.Supp.,2014, § 76-2229; Laws 2015, LB139, § 57. Effective date August 30, 2015.

76-2237 Uniform Standards of Professional Appraisal Practice; rules and regulations.

Each credential holder shall comply with the Uniform Standards of Professional Appraisal Practice. The board may adopt and promulgate rules and regulations to assist in the enforcement of the Uniform Standards of Professional Appraisal Practice.

Source: Laws 1990, LB 1153, § 37; Laws 1991, LB 203, § 41; Laws 1994, LB 1107, § 38; Laws 2001, LB 162, § 29; Laws 2006, LB 778, § 59; Laws 2007, LB186, § 21; Laws 2010, LB931, § 20; Laws 2015, LB139, § 58. Effective date August 30, 2015.

76-2238 Disciplinary action; denial of application; grounds.

The following acts and omissions shall be considered grounds for disciplinary action or denial of an application by the board:

- (1) Failure to meet the minimum qualifications for credentialing established by or pursuant to the Real Property Appraiser Act;
- (2) Procuring or attempting to procure a credential under the act by knowingly making a false statement, submitting false information, or making a material misrepresentation in an application filed with the board or procuring or attempting to procure a credential through fraud or misrepresentation;
- (3) Paying money or other valuable consideration other than the fees provided for by the act to any member or employee of the board to procure a credential:
- (4) An act or omission involving real estate or appraisal practice which constitutes dishonesty, fraud, or misrepresentation with or without the intent to substantially benefit the credential holder or another person or with the intent to substantially injure another person;
- (5) Failure to demonstrate character and general fitness such as to command the confidence and trust of the public;
- (6) Conviction, including a conviction based upon a plea of guilty or nolo contendere, of any felony unless his or her civil rights have been restored;
- (7) Entry of a final civil or criminal judgment against a credential holder, including dismissal with settlement, on grounds of fraud, dishonesty, breach of trust, money laundering, misrepresentation, or deceit involving real estate, financial services, or in the making of an appraisal;
- (8) Conviction, including a conviction based upon a plea of guilty or nolo contendere, of a crime which is related to the qualifications, functions, or duties of a real property appraiser;
- (9) Performing services as a credentialed real property appraiser or a credentialed real property associate under an assumed or fictitious name;
- (10) Paying a finder's fee or a referral fee to any person in connection with the appraisal of real estate or real property, except that an intracompany

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payment for business development shall not be considered to be unethical or a violation of this subdivision;

- (11) Making a false or misleading statement in that portion of a written report that deals with professional qualifications or in any testimony concerning professional qualifications;
- (12) Any violation of the act or any rules and regulations adopted and promulgated pursuant to the act;
- (13) Violation of the confidential nature of any information to which a credential holder gained access through employment for evaluation assignments or valuation assignments;
- (14) Acceptance of a fee for performing a real property appraisal valuation assignment or evaluation assignment when the fee is or was contingent upon (a) the real property appraiser reporting a predetermined analysis, opinion, or conclusion, (b) the analysis, opinion, conclusion, or valuation reached, or (c) the consequences resulting from the appraisal;
- (15) Failure or refusal to exercise reasonable diligence in developing an appraisal, preparing a report, or communicating an appraisal;
- (16) Negligence or incompetence in developing an appraisal, preparing a report, or communicating an appraisal, including failure to follow the standards and ethical rules adopted by the board;
- (17) Failure to maintain, or to make available for inspection and copying, records required by the board;
- (18) Demonstrating negligence, incompetence, or unworthiness to act as a real property appraiser or real property associate, whether of the same or of a different character as otherwise specified in this section;
- (19) Suspension or revocation of an appraisal credential or a license in another regulated occupation, trade, or profession in this or any other jurisdiction or disciplinary action taken by another jurisdiction that limits the real property appraiser's ability to engage in real property appraisal activity;
- (20) Failure to renew or surrendering an appraisal credential or any other registration, license, or certification held by any other regulatory agency or in any other jurisdiction in lieu of disciplinary action pending or threatened;
- (21) Failure to report disciplinary action taken against an appraisal credential or any other registration, license, or certification held for any other regulatory agency or in any other jurisdiction within sixty days of receiving notice of such disciplinary action;
- (22) Failure to comply with terms of a consent agreement or settlement agreement;
- (23) Failure to submit or produce books, records, documents, workfiles, reports, or other materials requested by the board concerning any matter under investigation;
- (24) Failure of an education provider to produce records, documents, reports, or other materials, including, but not limited to, required student attendance reports, to the board;
- (25) Knowingly offering or attempting to offer a qualifying or continuing education course or activity as being approved by the board to an appraiser credentialed under the Real Property Appraiser Act, or an applicant, without first obtaining approval of the activity from the board, except for courses 2015 Supplement 1028

required by an accredited degree-awarding college or university for completion of a degree in real estate, if the college or university had its curriculum approved by the Appraiser Qualifications Board as qualifying education;

- (26) Presentation to the Real Property Appraiser Board of any check which is returned to the State Treasurer unpaid, whether payment of fee is for an initial or renewal credential or for examination; and
 - (27) Failure to pass the examination.

Source: Laws 1990, LB 1153, § 38; Laws 1991, LB 203, § 42; Laws 1994, LB 1107, § 39; Laws 2001, LB 162, § 30; Laws 2006, LB 778, § 60; Laws 2010, LB931, § 21; Laws 2014, LB717, § 23; Laws 2015, LB139, § 59. Effective date August 30, 2015.

76-2239 Investigations; authorized; disciplinary action; cease and desist order; complaint; procedure; hearing.

- (1) The board may, upon its own motion, and shall, upon the written complaint of any aggrieved person, cause an investigation to be made with respect to an alleged violation of the Real Property Appraiser Act. The board may revoke or suspend the credential or otherwise discipline a credential holder, revoke or suspend a qualifying or continuing education course or activity, deny any application, or issue a cease and desist order for any violation of the Real Property Appraiser Act. Any disciplinary action taken against a credentialed real property appraiser, including any action that limits a credentialed real property appraiser's ability to practice, shall be reported to federal authorities as required by Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. Upon receipt of information indicating that a person may have violated any provision of the Real Property Appraiser Act, the board shall make an investigation of the facts to determine whether or not there is evidence of a violation. If technical assistance is required, the board may contract with or use qualified persons.
- (2)(a) If an investigation indicates that a person may have violated a provision of the act, the board may offer the person an opportunity to voluntarily and informally discuss the alleged violation before the board. The board may enter into consent agreements or negotiate settlements.
- (b) If an investigation indicates that a person not holding a credential under the act has violated a provision of the act, the board may issue a cease and desist order or refer the investigation to the appropriate county attorney for the consideration of formal charges.
- (c) If an investigation indicates that a credential holder has violated a provision of the act, a formal complaint shall be prepared by the board and served upon the credential holder. The complaint shall require the credential holder to file an answer within thirty days of the date of service. In responding to a complaint, the credential holder may admit the allegations of the complaint, deny the allegations of the complaint, or plead otherwise. Failure to make a timely response shall be deemed an admission of the allegations of the complaint. Upon receipt of an answer to the complaint, the director or chairperson of the board shall set a date, time, and place for an administrative hearing on the complaint. The date of the hearing shall not be less than thirty

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nor more than one hundred twenty days from the date that the answer is filed unless such date is extended for good cause.

Source: Laws 1990, LB 1153, § 39; Laws 1991, LB 203, § 43; Laws 1994, LB 1107, § 40; Laws 2001, LB 162, § 31; Laws 2006, LB 778, § 61; Laws 2015, LB139, § 60. Effective date August 30, 2015.

76-2241 Fees.

- (1) The board shall charge and collect appropriate fees for its services under the Real Property Appraiser Act as follows:
 - (a) A credential application fee of no more than one hundred fifty dollars;
- (b) An examination fee of no more than three hundred dollars. The board may direct applicants to pay the fee directly to a third party who has contracted to administer the examination;
- (c) An initial and renewal credentialing fee, other than temporary credentialing, of no more than three hundred dollars;
- (d) A late processing fee of no more than twenty-five dollars for each month or portion of a month the fee is late;
- (e) A temporary credential application fee for a licensed residential real property appraiser, a certified residential real property appraiser, or a certified general real property appraiser of no more than one hundred dollars;
- (f) A temporary credentialing fee of no more than fifty dollars for a licensed residential real property appraiser, certified residential real property appraiser, or certified general real property appraiser holding a temporary credential under the act;
- (g) An inactive credential application fee for a licensed residential real property appraiser, a certified residential real property appraiser, or a certified general real property appraiser of no more than one hundred dollars;
 - (h) An inactive credentialing fee of no more than three hundred dollars;
 - (i) A duplicate proof of credentialing fee of no more than twenty-five dollars;
 - (j) A certificate of good standing fee of no more than ten dollars; and
 - (k) A criminal history record check fee of no more than one hundred dollars.
- (2) All fees for credentialing through reciprocity shall be the same as those paid by others pursuant to this section.
- (3) In addition to the fees set forth in this section, the board may collect and transmit to the appropriate federal authority any fees established under the provisions of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The board may establish such fees as it deems appropriate for special examinations and other services provided by the board.
- (4) All fees and other revenue collected pursuant to the Real Property Appraiser Act shall be remitted by the board to the State Treasurer for credit to the Real Property Appraiser Fund.

Source: Laws 1990, LB 1153, § 41; Laws 1991, LB 203, § 45; Laws 1994, LB 1107, § 42; Laws 2001, LB 162, § 33; Laws 2006, LB 778, § 62; Laws 2007, LB186, § 22; Laws 2008, LB1011, § 14; Laws

2010, LB931, § 23; Laws 2012, LB714, § 10; Laws 2014, LB717, § 24; Laws 2015, LB139, § 61. Effective date August 30, 2015.

76-2242 Credential holder; proof of credentials; issuance; duplicate proof.

- (1) The board shall provide to each credential holder proof that such person has been credentialed under the Real Property Appraiser Act for the classification requirements set forth in the act. The board may also issue a credentialing card in such size and form as it may approve.
- (2) The board may, upon payment of the appropriate fee in an amount established by the board pursuant to section 76-2241, issue duplicate proof that such person has been credentialed under the act.

Source: Laws 1990, LB 1153, § 42; Laws 1991, LB 203, § 46; Laws 1994, LB 1107, § 43; Laws 2001, LB 162, § 34; Laws 2006, LB 778, § 63; Laws 2007, LB186, § 23; Laws 2015, LB139, § 62. Effective date August 30, 2015.

76-2243 Professional corporation; appraisal practice.

Nothing contained in the Real Property Appraiser Act shall be deemed to prohibit any credential holder under the act from engaging in appraisal practice as a professional corporation in accordance with the Nebraska Professional Corporation Act.

Source: Laws 1990, LB 1153, § 43; Laws 1991, LB 203, § 47; Laws 2001, LB 162, § 35; Laws 2006, LB 778, § 64; Laws 2015, LB139, § 63.

Effective date August 30, 2015.

Cross References

Nebraska Professional Corporation Act, see section 21-2201.

76-2244 Principal place of business; requirements.

Each credential holder shall designate in the manner prescribed by the board a principal place of business. Upon any change of his or her principal place of business, a credential holder shall promptly give notice thereof in writing to the board and the board shall issue a new proof of credentialing for the unexpired term.

Source: Laws 1990, LB 1153, § 44; Laws 1991, LB 203, § 48; Laws 2001, LB 162, § 36; Laws 2008, LB1011, § 15; Laws 2015, LB139, § 64.

Effective date August 30, 2015.

76-2245 Action for compensation; conditions.

No person engaged in real property appraisal activities in this state or acting in the capacity of a real property appraiser or real property associate in this state may bring or maintain any action in any court of this state to collect compensation for the performance of valuation services for which credentialing is required by the Real Property Appraiser Act without alleging and proving

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that he or she was duly credentialed under the act in this state at all times during the performance of such services.

Source: Laws 1990, LB 1153, § 45; Laws 1991, LB 203, § 49; Laws 2001, LB 162, § 37; Laws 2006, LB 778, § 65; Laws 2015, LB139, § 65.

Effective date August 30, 2015.

76-2246 Appraisal without credentials; penalty.

Any person required to be credentialed by the Real Property Appraiser Act who engages in real property appraisal activity or who advertises or holds himself or herself out to the general public as a real property appraiser or real property associate in this state without obtaining proper credentialing under the act shall be guilty of a Class III misdemeanor and shall be ineligible to apply for credentialing under the act for a period of one year from the date of his or her conviction of such offense. The board may, in its discretion, credential such person within such one-year period upon application and after an administrative hearing.

Source: Laws 1990, LB 1153, § 46; Laws 1991, LB 203, § 50; Laws 1994, LB 1107, § 44; Laws 2001, LB 162, § 38; Laws 2006, LB 778, § 66; Laws 2015, LB139, § 66.

Effective date August 30, 2015.

76-2247.01 Services; authorized; standards applicable.

- (1) A person may retain or employ a real property appraiser or real property associate credentialed under the Real Property Appraiser Act to perform valuation services. In each case, the valuation services, including any appraisal, appraisal review, and report, shall comply with the Real Property Appraiser Act and the Uniform Standards of Professional Appraisal Practice.
- (2) In a valuation assignment, the real property appraiser shall remain an impartial, disinterested third party. When providing an evaluation assignment, the real property appraiser may respond to a client's stated objective but shall also remain an impartial, disinterested third party.

Source: Laws 1991, LB 203, § 51; Laws 1994, LB 1107, § 45; Laws 2001, LB 162, § 39; Laws 2006, LB 778, § 67; Laws 2007, LB186, § 24; Laws 2015, LB139, § 67.

Effective date August 30, 2015.

76-2248.01 Violations of act; action by Attorney General.

Whenever, in the judgment of the board, any person has engaged or is about to engage in any acts or practices which constitute or will constitute a violation of the Real Property Appraiser Act, the Attorney General may maintain an action in the name of the State of Nebraska, in the district court of the county in which such violation or threatened violation occurred, to abate and temporarily and permanently enjoin such acts and practices and to enforce compliance with the act. The plaintiff shall not be required to give any bond nor shall any court costs be adjudged against the plaintiff.

Source: Laws 2015, LB139, § 68. Effective date August 30, 2015.

76-2249 Directory of appraisers; information; distribution.

- (1) The board may prepare a directory showing the name and place of business of credential holders under the Real Property Appraiser Act which may be made available on the board's web site. Printed copies of the directory shall be made available to the public at such reasonable price per copy as may be fixed by the board. The directory shall be provided to federal authorities as required by the Financial Institutions Reform, Recovery, and Enforcement Act of 1989.
- (2) The board shall provide without charge to any credential holder under the Real Property Appraiser Act a set of rules and regulations adopted and promulgated by the board and any other information which the board deems important in the area of real property appraisal in this state. The information may be made available electronically or printed in a booklet, a pamphlet, or any other form the board determines appropriate. The board may update such material as often as it deems necessary. The board may provide such material to any other person upon request and may charge a fee for the material. The fee shall be reasonable and shall not exceed any reasonable or necessary costs of producing the material for distribution.

Source: Laws 1990, LB 1153, § 49; Laws 1991, LB 203, § 53; Laws 1993, LB 842, § 1; Laws 1994, LB 1107, § 46; Laws 2001, LB 162, § 41; Laws 2006, LB 778, § 69; Laws 2008, LB1011, § 16; Laws 2010, LB931, § 24; Laws 2012, LB714, § 11; Laws 2014, LB717, § 25; Laws 2015, LB139, § 69. Effective date August 30, 2015.

76-2250 Certificate of good standing.

The board may, upon payment of the appropriate fee in an amount established by the board pursuant to section 76-2241, issue a certificate of good standing to any credential holder under the Real Property Appraiser Act who is in good standing in this state.

Source: Laws 1990, LB 1153, § 50; Laws 1991, LB 203, § 54; Laws 1994, LB 1107, § 47; Laws 2001, LB 162, § 42; Laws 2006, LB 778, § 70; Laws 2015, LB139, § 70. Effective date August 30, 2015.

76-2251 Moratorium on enforcement action by board.

Beginning on August 30, 2015, there shall be a one-year moratorium on enforcement action by the board involving mass appraisals conducted under the authority of any county assessor by employees or independent contractors.

Source: Laws 2015, LB139, § 71. Effective date August 30, 2015.

ARTICLE 32

NEBRASKA APPRAISAL MANAGEMENT COMPANY REGISTRATION ACT

Section

76-3202. Terms, defined.

76-3204. Act; exemptions.

76-3208. Prohibited acts.

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Section

76-3213. Completed report; limit on change.

76-3215. Payment of fees; appraiser added to appraiser panel; removal; complaint; hearing; board; duties.

76-3202 Terms, defined.

For purposes of the Nebraska Appraisal Management Company Registration Act:

- (1) Appraisal has the same meaning as in section 76-2204;
- (2) Appraisal Foundation has the same meaning as in section 76-2205;
- (3) Appraisal management company means, in connection with valuing real property collateralizing mortgage loans, mortgages, or trust deeds incorporated into a securitization, any external third party that oversees a network or panel of more than fifteen certified or licensed appraisers in this state or twenty-five or more certified or licensed appraisers nationally within a given year and that is authorized, either by a creditor of a consumer credit transaction secured by a consumer's principal dwelling or by an underwriter of or other principal in the secondary mortgage markets:
 - (a) To recruit, select, and retain appraisers;
- (b) To contract with certified or licensed appraisers to perform real property appraisal activity;
- (c) To manage the process of having an appraisal performed, including providing administrative duties such as receiving appraisal orders and reports, submitting completed reports to creditors and underwriters, collecting fees from creditors and underwriters for appraisal services provided, and reimbursing appraisers for appraisal services performed; or
 - (d) To review and verify the work of appraisers:
 - (4) Appraisal practice has the same meaning as in section 76-2205.01;
- (5) Appraisal review means the act or process of developing and communicating an opinion about the quality of another appraiser's work that was performed as part of a real property appraisal activity, except that a quality control examination of a report shall not be an appraisal review;
- (6) Appraisal services means residential valuation assignments performed by an individual acting as an appraiser, including, but not limited to, appraisal or appraisal review;
- (7) Appraiser means an individual who holds a license or certification as an appraiser and is expected to perform valuation assignments competently and in a manner that is independent, impartial, and objective;
- (8) Appraiser panel means a group of licensed or certified independent appraisers that have been selected to perform appraisal services for a third party;
 - (9) Board means the Real Property Appraiser Board;
 - (10) Controlling person means:
- (a) An officer or director of, or owner of greater than a ten percent interest in, a corporation, partnership, or other business entity seeking to act or acting as an appraisal management company in this state;
- (b) An individual employed, appointed, or authorized by an appraisal management company that has the authority to enter into a contractual relationship 2015 Supplement 1034

with other persons for the performance of services requiring registration as an appraisal management company and that has the authority to enter into agreements with appraisers for the performance of appraisals; or

- (c) An individual who possesses, directly or indirectly, the power to direct or cause the direction of the management or policies of an appraisal management company;
- (11) Federal financial institution regulatory agency means the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the Office of the Comptroller of the Currency, the Office of Thrift Supervision, the National Credit Union Administration, or the successor of any of such agencies;
- (12) Federally related transaction means any real estate-related financial transaction which:
- (a) A federal financial institution regulatory agency or the Resolution Trust Corporation engages in, contracts for, or regulates; and
 - (b) Requires the services of an appraiser;
- (13) Owned and controlled means direct or indirect ownership or control of more than twenty-five percent of the voting shares of an appraisal management company;
- (14) Person means an individual, firm, partnership, limited partnership, limited liability company, association, corporation, or other group engaged in joint business activities, however organized;
- (15) Quality control examination means an examination of a report for compliance and completeness, including grammatical, typographical, or other similar errors:
 - (16) Real estate has the same meaning as in section 76-2214;
- (17) Real estate-related financial transaction means any transaction involving:
- (a) The sale, lease, purchase, investment in, or exchange of real property, including interests in real property or the financing thereof;
 - (b) The refinancing of real property or interests in real property; or
- (c) The use of real property or interests in real property as security for a loan or investment, including mortgage-backed securities;
 - (18) Real property has the same meaning as in section 76-2214.01;
- (19) Real property appraisal activity has the same meaning as in section 76-2215;
- (20) Relocation management company means a business entity in which the preponderance of its business services include relocation of employees as an agent or contracted service provider to the employer for the purposes of determining an anticipated sales price for the residence of an employee being relocated by the employer;
 - (21) Report has the same meaning as in section 76-2216.02;
- (22) Uniform Standards of Professional Appraisal Practice has the same meaning as in section 76-2218.02; and
 - (23) Valuation assignment has the same meaning as in section 76-2219.

Source: Laws 2011, LB410, § 2; Laws 2015, LB139, § 72. Effective date August 30, 2015.

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76-3204 Act; exemptions.

The Nebraska Appraisal Management Company Registration Act does not apply to:

- (1) A person that exclusively employs persons for the performance of appraisal services. The employer is responsible for ensuring that the appraisal services are performed by employees in accordance with the Uniform Standards of Professional Appraisal Practice;
- (2) An appraisal management company that is owned and controlled by a financial institution regulated by a federal financial institution regulatory agency;
- (3) An appraiser that enters into an agreement, written or oral, with an appraiser for the performance of appraisal services if upon the completion of the appraisal services the report is signed by both the appraiser who completed the appraisal services and the appraiser who requested the appraisal services; or
 - (4) A relocation management company.

Source: Laws 2011, LB410, § 4; Laws 2015, LB139, § 73. Effective date August 30, 2015.

76-3208 Prohibited acts.

An appraisal management company that applies to the board for a registration to do business in this state as an appraisal management company shall not:

- (1) Knowingly employ any individual to perform appraisal services who has had a license or certificate to act as an appraiser in this state or in any other state refused, denied, canceled, surrendered in lieu of revocation, or revoked;
- (2) Knowingly enter into any independent contractor arrangement to perform appraisal services, whether in verbal, written, or other form, with any individual who has had a license or certificate to act as an appraiser in this state or in any other state refused, denied, canceled, surrendered in lieu of revocation, or revoked; or
- (3) Knowingly prohibit an appraiser from including within the body of a report that is submitted by the appraiser to the appraisal management company or its assignee the fee that the appraiser was paid by the appraisal management company for the performance of the report.

Source: Laws 2011, LB410, § 8; Laws 2015, LB139, § 74. Effective date August 30, 2015.

76-3213 Completed report; limit on change.

An appraisal management company may not alter, modify, or otherwise change a completed report submitted by an appraiser without the appraiser's written consent.

Source: Laws 2011, LB410, § 13; Laws 2015, LB139, § 75. Effective date August 30, 2015.

76-3215 Payment of fees; appraiser added to appraiser panel; removal; complaint; hearing; board; duties.

(1) Each appraisal management company registered in this state, except in cases of noncompliance with the conditions of the engagement, shall make 2015 Supplement 1036

payment of fees to an appraiser for the completion of an appraisal or valuation assignment within sixty days after the date on which the appraiser transmits or otherwise provides the completed report or valuation assignment to the appraisal management company or its assignee.

- (2) Except within the first ninety days after an appraiser is first added to the appraiser panel of an appraisal management company, an appraisal management company may not remove the appraiser from the appraiser panel of the appraisal management company or otherwise refuse to assign requests for appraisal services to an appraiser on the appraiser panel without:
- (a) Notifying the appraiser in writing of the reasons why the appraiser is being removed from the appraiser panel of the appraisal management company; and
- (b) Providing an opportunity for the appraiser to respond to the notification from the appraisal management company.
- (3) An appraiser who is removed from the appraiser panel of an appraisal management company may file a complaint with the board for a review of the decision of the appraisal management company. The scope of the board's review in any such case is limited to determining that the appraisal management company has complied with subsection (2) of this section and whether a violation of the Real Property Appraiser Act has occurred.
- (4) If an appraiser files a complaint against an appraisal management company pursuant to subsection (3) of this section, the board shall adjudicate the complaint within one hundred eighty days after the filing of the complaint.
- (5) If, after opportunity for hearing and review, the board determines that an appraisal management company acted improperly in removing the appraiser from the appraiser panel, the board shall:
 - (a) Provide written findings to the involved parties;
- (b) Provide an opportunity for the appraisal management company and the appraiser to respond to the findings; and
 - (c) Make recommendations for action.

Source: Laws 2011, LB410, § 15; Laws 2015, LB139, § 76. Effective date August 30, 2015.

Cross References

Real Property Appraiser Act, see section 76-2201.



CHAPTER 77 REVENUE AND TAXATION

Article.

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ARTICLE 1 **DEFINITIONS**

Section

Tangible personal property, intangible personal property, defined. 77-105.

77-115. County assessor, defined.

77-105 Tangible personal property, intangible personal property, defined.

The term tangible personal property includes all personal property possessing a physical existence, excluding money. The term tangible personal property also includes trade fixtures, which means machinery and equipment, regardless of the degree of attachment to real property, used directly in commercial, manu-

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facturing, or processing activities conducted on real property, regardless of whether the real property is owned or leased, and all depreciable tangible personal property described in subsection (9) of section 77-202 used in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source. The term intangible personal property includes all other personal property, including money.

Source: Laws 1921, c. 133, art. I, § 4, p. 545; C.S.1922, § 5811; C.S.1929, § 77-104; Laws 1933, c. 156, § 2, p. 592; C.S.Supp.,1941, § 77-104; R.S.1943, § 77-105; Laws 1991, LB 829, § 6; Laws 2007, LB334, § 14; Laws 2010, LB1048, § 10; Laws 2011, LB360, § 1; Laws 2015, LB424, § 2.

Operative date January 1, 2016.

77-115 County assessor, defined.

County assessor includes an elected or appointed county assessor or a county clerk who is an ex officio county assessor.

Source: Laws 1987, LB 508, § 2; Laws 1990, LB 821, § 41; Laws 2000, LB 968, § 24; Laws 2003, LB 292, § 5; Laws 2008, LB965, § 2; Laws 2015, LB261, § 5.

Operative date August 30, 2015.

Cross References

County clerk acting as ex officio county assessor, see section 23-3203.

ARTICLE 2 PROPERTY TAXABLE, EXEMPTIONS, LIENS

Section

77-202. Property taxable; exemptions enumerated.

77-202 Property taxable; exemptions enumerated.

- (1) The following property shall be exempt from property taxes:
- (a) Property of the state and its governmental subdivisions to the extent used or being developed for use by the state or governmental subdivision for a public purpose. For purposes of this subdivision:
- (i) Property of the state and its governmental subdivisions means (A) property held in fee title by the state or a governmental subdivision or (B) property beneficially owned by the state or a governmental subdivision in that it is used for a public purpose and is being acquired under a lease-purchase agreement, financing lease, or other instrument which provides for transfer of legal title to the property to the state or a governmental subdivision upon payment of all amounts due thereunder. If the property to be beneficially owned by a governmental subdivision has a total acquisition cost that exceeds the threshold amount or will be used as the site of a public building with a total estimated construction cost that exceeds the threshold amount, then such property shall qualify for an exemption under this section only if the question of acquiring such property or constructing such public building has been submitted at a primary, general, or special election held within the governmental subdivision and has been approved by the voters of the governmental subdivision. For purposes of this subdivision, threshold amount means the greater of fifty

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thousand dollars or six-tenths of one percent of the total actual value of real and personal property of the governmental subdivision that will beneficially own the property as of the end of the governmental subdivision's prior fiscal year; and

- (ii) Public purpose means use of the property (A) to provide public services with or without cost to the recipient, including the general operation of government, public education, public safety, transportation, public works, civil and criminal justice, public health and welfare, developments by a public housing authority, parks, culture, recreation, community development, and cemetery purposes, or (B) to carry out the duties and responsibilities conferred by law with or without consideration. Public purpose does not include leasing of property to a private party unless the lease of the property is at fair market value for a public purpose. Leases of property by a public housing authority to low-income individuals as a place of residence are for the authority's public purpose;
- (b) Unleased property of the state or its governmental subdivisions which is not being used or developed for use for a public purpose but upon which a payment in lieu of taxes is paid for public safety, rescue, and emergency services and road or street construction or maintenance services to all governmental units providing such services to the property. Except as provided in Article VIII, section 11, of the Constitution of Nebraska, the payment in lieu of taxes shall be based on the proportionate share of the cost of providing public safety, rescue, or emergency services and road or street construction or maintenance services unless a general policy is adopted by the governing body of the governmental subdivision providing such services which provides for a different method of determining the amount of the payment in lieu of taxes. The governing body may adopt a general policy by ordinance or resolution for determining the amount of payment in lieu of taxes by majority vote after a hearing on the ordinance or resolution. Such ordinance or resolution shall nevertheless result in an equitable contribution for the cost of providing such services to the exempt property;
- (c) Property owned by and used exclusively for agricultural and horticultural societies;
- (d) Property owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of any such educational, religious, charitable, or cemetery organization, and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not (i) owned or used for financial gain or profit to either the owner or user, (ii) used for the sale of alcoholic liquors for more than twenty hours per week, or (iii) owned or used by an organization which discriminates in membership or employment based on race, color, or national origin. For purposes of this subdivision, educational organization means (A) an institution operated exclusively for the purpose of offering regular courses with systematic instruction in academic, vocational, or technical subjects or assisting students through services relating to the origination, processing, or guarantying of federally reinsured student loans for higher education or (B) a museum or historical society operated exclusively for the benefit and education of the public. For purposes of this subdivision, charitable organization includes an organization operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons and a fraternal benefit society organized and licensed under sections 44-1072 to 44-10,109; and

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- (e) Household goods and personal effects not owned or used for financial gain or profit to either the owner or user.
- (2) The increased value of land by reason of shade and ornamental trees planted along the highway shall not be taken into account in the valuation of land.
- (3) Tangible personal property which is not depreciable tangible personal property as defined in section 77-119 shall be exempt from property tax.
- (4) Motor vehicles required to be registered for operation on the highways of this state shall be exempt from payment of property taxes.
- (5) Business and agricultural inventory shall be exempt from the personal property tax. For purposes of this subsection, business inventory includes personal property owned for purposes of leasing or renting such property to others for financial gain only if the personal property is of a type which in the ordinary course of business is leased or rented thirty days or less and may be returned at the option of the lessee or renter at any time and the personal property is of a type which would be considered household goods or personal effects if owned by an individual. All other personal property owned for purposes of leasing or renting such property to others for financial gain shall not be considered business inventory.
- (6) Any personal property exempt pursuant to subsection (2) of section 77-4105 or section 77-5209.02 shall be exempt from the personal property tax.
 - (7) Livestock shall be exempt from the personal property tax.
- (8) Any personal property exempt pursuant to the Nebraska Advantage Act shall be exempt from the personal property tax.
- (9) Any depreciable tangible personal property used directly in the generation of electricity using wind as the fuel source shall be exempt from the property tax levied on depreciable tangible personal property. Any depreciable tangible personal property used directly in the generation of electricity using solar, biomass, or landfill gas as the fuel source shall be exempt from the property tax levied on depreciable tangible personal property if such depreciable tangible personal property was installed on or after January 1, 2016, and has a nameplate capacity of one hundred kilowatts or more. Depreciable tangible personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source includes, but is not limited to, wind turbines, rotors and blades, towers, solar panels, trackers, generating equipment, transmission components, substations, supporting structures or racks, inverters, and other system components such as wiring, control systems, switchgears, and generator step-up transformers.
- (10) Any tangible personal property that is acquired by a person operating a data center located in this state, that is assembled, engineered, processed, fabricated, manufactured into, attached to, or incorporated into other tangible personal property, both in component form or that of an assembled product, for the purpose of subsequent use at a physical location outside this state by the person operating a data center shall be exempt from the personal property tax. Such exemption extends to keeping, retaining, or exercising any right or power over tangible personal property in this state for the purpose of subsequently transporting it outside this state for use thereafter outside this state. For purposes of this subsection, data center means computers, supporting equipment, and other organized assembly of hardware or software that are designed

to centralize the storage, management, or dissemination of data and information, environmentally controlled structures or facilities or interrelated structures or facilities that provide the infrastructure for housing the equipment, such as raised flooring, electricity supply, communication and data lines, Internet access, cooling, security, and fire suppression, and any building housing the foregoing.

(11) For each person who owns property required to be reported to the county assessor under section 77-1201, there shall be allowed an exemption amount as provided in the Personal Property Tax Relief Act. For each person who owns property required to be valued by the state as provided in section 77-601, 77-682, 77-801, or 77-1248, there shall be allowed a compensating exemption factor as provided in the Personal Property Tax Relief Act.

Source: Laws 1903, c. 73, § 13, p. 390; R.S.1913, § 6301; Laws 1921, c 133, art. II, § 2, p. 547; C.S.1922, § 5821; C.S.1929, § 77-202; R.S.1943, § 77-202; Laws 1955, c. 290, § 1, p. 921; Laws 1965, c 468, § 1, p. 1514; Laws 1965, c. 469, § 1, p. 1516; Laws 1967, c. 494, § 1, p. 1685; Laws 1967, c. 495, § 1, p. 1686; Laws 1971, LB 945, § 2; Laws 1975, LB 530, § 3; Laws 1980, LB 882, § 1; Laws 1980, LB 913, § 1; Laws 1982, LB 383, § 5; Laws 1984, LB 891 § 1; Laws 1985, LB 268, § 1; Laws 1986, LB 732, § 1; Laws 1987, LB 775, § 13; Laws 1988, LB 855, § 3; Laws 1989, Spec Sess., LB 7, § 2; Laws 1991, LB 829, § 7; Laws 1992, LB 1063 § 53; Laws 1992, Second Spec. Sess., LB 1, § 51; Laws 1994, LB 961, § 7; Laws 1997, LB 271, § 39; Laws 1999, LB 271, § 4 Laws 2002, LB 994, § 10; Laws 2005, LB 312, § 4; Laws 2008 LB1027, § 1; Laws 2010, LB1048, § 11; Laws 2011, LB360, § 2 Laws 2012, LB902, § 1; Laws 2012, LB1080, § 1; Laws 2015, LB259, § 5; Laws 2015, LB414, § 2; Laws 2015, LB424, § 3. Operative date January 1, 2016.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB259, section 5, with LB414, section 2, and LB424, section 3, to reflect all amendments.

Cross References

Nebraska Advantage Act, see section 77-5701. Personal Property Tax Relief Act, see section 77-1237.

ARTICLE 3

DEPARTMENT OF REVENUE

Section

77-376. Tax Commissioner; examination of financial records; no release of information; sharing of information.

77-376 Tax Commissioner; examination of financial records; no release of information; sharing of information.

The Tax Commissioner may examine or cause to be examined in his or her behalf, and make memoranda from, any of the financial records of state and local subdivisions, persons, and corporations subject to the tax laws of this state. No information shall be released that is not so authorized by existing statutes. Unless otherwise prohibited by law, the Tax Commissioner may share

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the information examined with the taxing or law enforcement authorities of this state, other states, and the federal government.

Source: Laws 1965, c. 459, § 10, p. 1458; R.S.1943, (1976), § 77-329; Laws 1980, LB 834, § 17; Laws 1995, LB 490, § 43; Laws 1999, LB 36, § 10; Laws 2015, LB261, § 6.

Operative date March 6, 2015.

ARTICLE 6

ASSESSMENT AND EQUALIZATION OF RAILROAD PROPERTY

(c) ADJUSTMENT TO VALUE

Section

77-693. Adjustment to value of railroad and car line property; Property Tax Administrator; powers and duties.

(c) ADJUSTMENT TO VALUE

77-693 Adjustment to value of railroad and car line property; Property Tax Administrator; powers and duties.

- (1) The Property Tax Administrator in determining the taxable value of railroads and car lines shall determine the following ratios involving railroad and car line property and commercial and industrial property:
- (a) The ratio of the taxable value of all commercial and industrial personal property in the state actually subjected to property tax divided by the market value of all commercial and industrial personal property in the state;
- (b) The ratio of the taxable value of all commercial and industrial real property in the state actually subjected to property tax divided by the market value of all commercial and industrial real property in the state;
- (c) The ratio of the taxable value of railroad personal property to the market value of railroad personal property. The numerator of the ratio shall be the taxable value of railroad personal property. The denominator of the ratio shall be the railroad system value allocated to Nebraska and multiplied by a factor representing the net book value of rail transportation personal property divided by the net book value of total rail transportation property;
- (d) The ratio of the taxable value of railroad real property to the market value of railroad real property. The numerator of the ratio shall be the taxable value of railroad real property. The denominator of the ratio shall be the railroad system value allocated to Nebraska and multiplied by a factor representing the net book value of rail transportation real property divided by the net book value of total rail transportation property; and
 - (e) Similar calculations shall be made for car line taxable properties.
- (2) If the ratio of the taxable value of railroad and car line personal or real property exceeds the ratio of the comparable taxable commercial and industrial property by more than five percent, the Property Tax Administrator may adjust the value of such railroad and car line property to the percentage of the comparable taxable commercial and industrial property pursuant to federal statute or Nebraska federal court decisions applicable thereto.
- (3) For purposes of this section, commercial and industrial property shall mean all real and personal property which is devoted to commercial or 2015 Supplement 1044

industrial use other than rail transportation property and land used primarily for agricultural purposes.

(4) After the adjustment made pursuant to subsections (1) and (2) of this section, the Property Tax Administrator shall multiply the value of the tangible personal property of each railroad and car line by the compensating exemption factor calculated in section 77-1238.

Source: Laws 1992, LB 719A, § 219; Laws 1995, LB 490, § 86; Laws 2015, LB259, § 6.

Operative date January 1, 2016.

ARTICLE 8 PUBLIC SERVICE ENTITIES

Section

 Public service entity; furnish information; confidentiality; Property Tax Administrator; duties.

77-801 Public service entity; furnish information; confidentiality; Property Tax Administrator; duties.

- (1) All public service entities shall, on or before April 15 of each year, furnish a statement specifying such information as may be required by the Property Tax Administrator on forms prescribed by the Tax Commissioner to determine and distribute the entity's total taxable value including the franchise value. All information reported by the public service entities, not available from any other public source, and any memorandum thereof shall be confidential and available to taxing officials only. For good cause shown, the Property Tax Administrator may allow an extension of time in which to file such statement. Such extension shall not exceed fifteen days after April 15.
- (2) The returns of public service entities shall not be held to be conclusive as to the taxable value of the property, but the Property Tax Administrator shall, from all the information which he or she is able to obtain, find the taxable value of all such property, including tangible property and franchises, and shall assess such property on the same basis as other property is required to be assessed.
- (3) The county assessor shall assess all nonoperating property of any public service entity. A public service entity operating within the State of Nebraska shall, on or before January 1 of each year, report to the county assessor of each county in which it has situs all nonoperating property belonging to such entity which is not subject to assessment and assessed by the Property Tax Administrator under section 77-802.
- (4) The Property Tax Administrator shall multiply the value of the tangible personal property of each public service entity by the compensating exemption factor calculated in section 77-1238.

Source: Laws 1903, c. 73, § 68, p. 408; Laws 1903, c. 73, § 76, p. 411; Laws 1903, c. 73, § 80, p. 412; Laws 1911, c. 104, § 6, p. 373; R.S.1913, §§ 6358, 6366, 6370; Laws 1921, c. 133, art. IX, § 1, p. 586; C.S.1922, § 5890; C.S.1929, § 77-801; R.S.1943, § 77-801; Laws 1981, LB 179, § 8; Laws 1983, LB 353, § 1; Laws 1985, LB 269, § 2; Laws 1995, LB 490, § 87; Laws 1997, LB 270, § 37;

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Laws 2000, LB 968, § 38; Laws 2004, LB 973, § 13; Laws 2009, LB166, § 7; Laws 2015, LB259, § 7. Operative date January 1, 2016.

ARTICLE 11

NEW MARKETS JOB GROWTH INVESTMENT ACT

Section

77-1113. Vested tax credit; utilization.

77-1116. Qualified community development entity; application; deadline; form; contents; Tax Commissioner; grant or deny; notice of certification; lapse of certification; when.

77-1113 Vested tax credit; utilization.

A person or entity that acquires a qualified equity investment earns a vested tax credit against the tax imposed by the Nebraska Revenue Act of 1967 or sections 44-101 to 44-165, 77-907 to 77-918, or 77-3801 to 77-3807 that may be utilized as follows:

- (1) On each credit allowance date of such qualified equity investment such acquirer, or subsequent holder of the qualified equity investment, shall be entitled to utilize a portion of such tax credit during the taxable year that includes such credit allowance date;
- (2) The tax credit amount shall be equal to the applicable percentage for such credit allowance date multiplied by the purchase price paid to the issuer of such qualified equity investment; and
- (3) The amount of the tax credit claimed shall not exceed the amount of the taxpayer's tax liability for the tax year for which the tax credit is claimed.

Any taxpayer that claims a tax credit shall not be required to pay any additional retaliatory tax under section 44-150 as a result of claiming such tax credit. Any tax credit claimed under this section shall be considered a payment of tax for purposes of subsection (1) of section 77-2734.03.

Source: Laws 2012, LB1128, § 13; Laws 2015, LB559, § 1. Effective date May 28, 2015.

Cross References

Nebraska Revenue Act of 1967, see section 77-2701.

77-1116 Qualified community development entity; application; deadline; form; contents; Tax Commissioner; grant or deny; notice of certification; lapse of certification: when.

- (1) A qualified community development entity that seeks to have an equity investment or long-term debt security designated as a qualified equity investment and eligible for tax credits under the New Markets Job Growth Investment Act shall apply to the Tax Commissioner. There shall be no new applications for such designation filed under this section after December 31, 2019.
- (2) The qualified community development entity shall submit an application on a form that the Tax Commissioner provides that includes:
- (a) Evidence of the entity's certification as a qualified community development entity, including evidence of the service area of the entity that includes this state;

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- (b) A copy of the allocation agreement executed by the entity, or its controlling entity, and the Community Development Financial Institutions Fund referred to in section 77-1109;
- (c) A certificate executed by an executive officer of the entity attesting that the allocation agreement remains in effect and has not been revoked or canceled by the Community Development Financial Institutions Fund referred to in section 77-1109;
- (d) A description of the proposed amount, structure, and purchaser of the equity investment or long-term debt security;
- (e) Identifying information for any taxpayer eligible to utilize tax credits earned as a result of the issuance of the qualified equity investment;
- (f) Information regarding the proposed use of proceeds from the issuance of the qualified equity investment; and
 - (g) A nonrefundable application fee of five thousand dollars.
- (3) Within thirty days after receipt of a completed application containing the information necessary for the Tax Commissioner to certify a potential qualified equity investment, including the payment of the application fee, the Tax Commissioner shall grant or deny the application in full or in part. If the Tax Commissioner denies any part of the application, the Tax Commissioner shall inform the qualified community development entity of the grounds for the denial. If the qualified community development entity provides any additional information required by the Tax Commissioner or otherwise completes its application within fifteen days after the notice of denial, the application shall be considered completed as of the original date of submission. If the qualified community development entity fails to provide the information or complete its application within the fifteen-day period, the application remains denied and must be resubmitted in full with a new submission date.
- (4) If the application is deemed complete, the Tax Commissioner shall certify the proposed equity investment or long-term debt security as a qualified equity investment that is eligible for tax credits, subject to the limitations contained in section 77-1115. The Tax Commissioner shall provide written notice of the certification to the qualified community development entity. The notice shall include the names of those taxpayers who are eligible to utilize the credits and their respective credit amounts. If the names of the taxpayers who are eligible to utilize the credits change due to a transfer of a qualified equity investment or a change in an allocation pursuant to section 77-1114, the qualified community development entity shall notify the Tax Commissioner of such change.
- (5) The Tax Commissioner shall certify qualified equity investments in the order applications are received. Applications received on the same day shall be deemed to have been received simultaneously. For applications received on the same day and deemed complete, the Tax Commissioner shall certify, consistent with remaining tax credit capacity, qualified equity investments in proportionate percentages based upon the ratio of the amount of qualified equity investment requested in an application to the total amount of qualified equity investments requested in all applications received on the same day.
- (6) Once the Tax Commissioner has certified qualified equity investments that, on a cumulative basis, are eligible for the maximum limitation contained in section 77-1115, the Tax Commissioner may not certify any more qualified equity investments for that fiscal year. If a pending request cannot be fully

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certified, the Tax Commissioner shall certify the portion that may be certified unless the qualified community development entity elects to withdraw its request rather than receive partial credit.

(7) Within thirty days after receiving notice of certification, the qualified community development entity shall issue the qualified equity investment and receive cash in the amount of the certified amount. The qualified community development entity shall provide the Tax Commissioner with evidence of the receipt of the cash investment within ten business days after receipt. If the qualified community development entity does not receive the cash investment and issue the qualified equity investment within thirty days after receipt of the certification notice, the certification shall lapse and the entity may not issue the qualified equity investment without reapplying to the Tax Commissioner for certification. A certification that lapses reverts back to the Tax Commissioner and may be reissued only in accordance with the application process outlined in this section.

Source: Laws 2012, LB1128, § 16; Laws 2015, LB538, § 9. Effective date August 30, 2015.

ARTICLE 12

PERSONAL PROPERTY, WHERE AND HOW LISTED

Section

- 77-1237. Personal Property Tax Relief Act; act, how cited.
- 77-1238. Exemption from taxation; Property Tax Administrator; duties.
- 77-1239. Reimbursement for tax revenue lost because of exemption; calculation.
- 77-1248. Taxation of air carriers; taxable value; allocation; Property Tax Administrator; duties.

77-1237 Personal Property Tax Relief Act; act, how cited.

Sections 77-1237 to 77-1239 shall be known and may be cited as the Personal Property Tax Relief Act.

Source: Laws 2015, LB259, § 1.

Operative date January 1, 2016.

77-1238 Exemption from taxation; Property Tax Administrator; duties.

- (1) Every person who is required to list his or her taxable tangible personal property as defined in section 77-105, as required under section 77-1229, shall receive an exemption from taxation for the first ten thousand dollars of valuation of his or her tangible personal property in each tax district as defined in section 77-127 in which a personal property return is required to be filed. Failure to report tangible personal property on the personal property return required by section 77-1229 shall result in a forfeiture of the exemption for any tangible personal property not timely reported for that year.
- (2) The Property Tax Administrator shall reduce the value of the tangible personal property owned by each railroad, car line company, public service entity, and air carrier by a compensating exemption factor to reflect the exemption allowed in subsection (1) of this section for all other personal property taxpayers. The compensating exemption factor is calculated by multiplying the value of the tangible personal property of the railroad, car line company, public service entity, or air carrier by a fraction, the numerator of which is the total amount of locally assessed tangible personal property that is

actually subjected to property tax after the exemption allowed in subsection (1) of this section, and the denominator of which is the net book value of locally assessed tangible personal property prior to the exemptions allowed in subsection (1) of this section.

Source: Laws 2015, LB259, § 2. Operative date January 1, 2016.

77-1239 Reimbursement for tax revenue lost because of exemption; calculation.

- (1) Reimbursement to taxing subdivisions for tax revenue that will be lost because of the personal property tax exemptions allowed in subsection (1) of section 77-1238 shall be as provided in this subsection. The county assessor and county treasurer shall, on or before November 30 of each year, certify to the Tax Commissioner, on forms prescribed by the Tax Commissioner, the total tax revenue that will be lost to all taxing subdivisions within his or her county from taxes levied and assessed in that year because of the personal property tax exemptions allowed in subsection (1) of section 77-1238. The county assessor and county treasurer may amend the certification to show any change or correction in the total tax revenue that will be lost until May 30 of the next succeeding year. The Tax Commissioner shall, on or before January 1 next following the certification, notify the Director of Administrative Services of the amount so certified to be reimbursed by the state. Reimbursement of the tax revenue lost shall be made to each county according to the certification and shall be distributed in two approximately equal installments on the last business day of February and the last business day of June. The State Treasurer shall, on the business day preceding the last business day of February and the last business day of June, notify the Director of Administrative Services of the amount of funds available in the General Fund to pay the reimbursement. The Director of Administrative Services shall, on the last business day of February and the last business day of June, draw warrants against funds appropriated Out of the amount received, the county treasurer shall distribute to each of the taxing subdivisions within his or her county the full tax revenue lost by each subdivision, except that one percent of such amount shall be deposited in the county general fund.
- (2) Reimbursement to taxing subdivisions for tax revenue that will be lost because of the compensating exemption factor in subsection (2) of section 77-1238 shall be as provided in this subsection. The Property Tax Administrator shall establish the average tax rate that will be used for purposes of reimbursing taxing subdivisions pursuant to this subsection. The average tax rate shall be equal to the total property taxes levied in the state divided by the total taxable value of all taxable property in the state as certified pursuant to section 77-1613.01. The Tax Commissioner shall certify, on or before January 30 of each year, to the Director of Administrative Services the total valuation that will be lost to all taxing subdivisions within each county because of the compensating exemption factor in subsection (2) of section 77-1238. Such amount, multiplied by the average tax rate calculated pursuant to this subsection, shall be the tax revenue to be reimbursed to the taxing subdivisions by the state. Reimbursement of the tax revenue lost for public service entities shall be made to each county according to the certification and shall be distributed among the taxing subdivisions within each county in the same proportion as all public service entity taxes levied by the taxing subdivisions. Reimbursement of

the tax revenue lost for railroads shall be made to each county according to the certification and shall be distributed among the taxing subdivisions within each county in the same proportion as all railroad taxes levied by taxing subdivisions. Reimbursement of the tax revenue lost for car line companies shall be distributed in the same manner as the taxes collected pursuant to section 77-684. Reimbursement of the tax revenue lost for air carriers shall be distributed in the same manner as the taxes collected pursuant to section 77-1250.

(3) Each taxing subdivision shall, in preparing its annual or biennial budget, take into account the amounts to be received under this section.

Source: Laws 2015, LB259, § 3. Operative date January 1, 2016.

77-1248 Taxation of air carriers; taxable value; allocation; Property Tax Administrator; duties.

- (1) The Property Tax Administrator shall ascertain from the reports made and from any other information obtained by him or her the taxable value of the flight equipment of air carriers and the proportion allocated to this state for the purposes of taxation as provided in section 77-1245.
- (2)(a) In determining the taxable value of the flight equipment of air carriers pursuant to subsection (1) of this section, the Property Tax Administrator shall determine the following ratios:
- (i) The ratio of the taxable value of all commercial and industrial depreciable tangible personal property in the state actually subjected to property tax to the market value of all commercial and industrial depreciable tangible personal property in the state; and
- (ii) The ratio of the taxable value of flight equipment of air carriers to the market value of flight equipment of air carriers.
- (b) If the ratio of the taxable value of flight equipment of air carriers exceeds the ratio of the taxable value of commercial and industrial depreciable tangible personal property by more than five percent, the Property Tax Administrator may adjust the value of such flight equipment of air carriers to the percentage of the taxable commercial and industrial depreciable tangible personal property pursuant to federal law applicable to air carrier transportation property or Nebraska federal court decisions applicable thereto.
- (c) For purposes of this subsection, commercial and industrial depreciable tangible personal property means all personal property which is devoted to commercial or industrial use other than flight equipment of air carriers.
- (3) The Property Tax Administrator shall multiply the valuation of each air carrier by the compensating exemption factor calculated in section 77-1238.

Source: Laws 1949, c. 231, § 2, p. 641; Laws 1969, c. 669, § 1, p. 2591; Laws 1992, LB 1063, § 109; Laws 1992, Second Spec. Sess., LB 1, § 82; Laws 1995, LB 490, § 101; Laws 2015, LB259, § 8; Laws 2015, LB261, § 7.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB259, section 8, with LB261, section 7, to reflect all

Note: Changes made by LB261 became operative January 1, 2015. Changes made by LB259 became operative January 1, 2016.

ASSESSMENT OF PROPERTY

ARTICLE 13 ASSESSMENT OF PROPERTY

| Section | |
|-------------|---|
| 77-1333. | Rent-restricted housing projects; county assessor; perform income- approach calculation; owner; duties; Rent-Restricted Housing Projects Valuation Committee; created; members; meetings; report; county board of equalization; filing; hearing; Tax Commissioner; powers; petition; hearing. |
| 77-1335. | Property valued by Property Tax Administrator; error; Property Tax Administrator; powers. |
| 77-1340.04. | Repealed. Laws 2015, LB 261, § 18. |
| 77-1340.05. | Repealed. Laws 2015, LB 261, § 18. |
| 77-1340.06. | Repealed. Laws 2015, LB 261, § 18. |
| 77-1342. | Department of Revenue Property Assessment Division Cash Fund; created; use; investment. |

- 77-1333 Rent-restricted housing projects; county assessor; perform incomeapproach calculation; owner; duties; Rent-Restricted Housing Projects Valuation Committee; created; members; meetings; report; county board of equalization; filing; hearing; Tax Commissioner; powers; petition; hearing.
- (1) For purposes of this section, rent-restricted housing project means a project consisting of five or more houses or residential units that has received an allocation of federal low-income housing tax credits under section 42 of the Internal Revenue Code from the Nebraska Investment Finance Authority or its successor agency and, for the year of assessment, is a project as defined in section 58-219 involving rental housing as defined in section 58-220.
 - (2) The Legislature finds that:
- (a) The provision of safe, decent, and affordable housing to all residents of the State of Nebraska is a matter of public concern and represents a legitimate and compelling state need, affecting the general welfare of all residents;
- (b) Rent-restricted housing projects effectively provide safe, decent, and affordable housing for residents of Nebraska;
- (c) Such projects are restricted by federal law as to the rents paid by the tenants thereof;
- (d) Of all the professionally accepted mass appraisal methodologies, which include the sales comparison approach, the income approach, and the cost approach, the utilization of the income-approach methodology results in the most accurate determination of the actual value of such projects; and
- (e) This section is intended to (i) further the provision of safe, decent, and affordable housing to all residents of Nebraska and (ii) comply with Article VIII, section 1, of the Constitution of Nebraska, which empowers the Legislature to prescribe standards and methods for the determination of value of real property at uniform and proportionate values.
- (3) Except as otherwise provided in this section, the county assessor shall utilize an income-approach calculation to determine the actual value of a rent-restricted housing project when determining the assessed valuation to place on the property for each assessment year. The income-approach calculation shall be consistent with this section and any rules and regulations adopted and promulgated by the Tax Commissioner and shall comply with professionally accepted mass appraisal techniques.

- (4) The Rent-Restricted Housing Projects Valuation Committee is created. For administrative purposes only, the committee shall be within the Department of Revenue. The committee's purpose shall be to develop a market-derived capitalization rate to be used by county assessors in determining the assessed valuation for rent-restricted housing projects. The committee shall consist of the following four persons:
- (a) A representative of county assessors appointed by the Tax Commissioner.
 Such representative shall be skilled in the valuation of property and shall hold a certificate issued under section 77-422;
- (b) A representative of the low-income housing industry appointed by the Tax Commissioner. The appointment shall be based on a recommendation made by the Nebraska Commission on Housing and Homelessness;
- (c) The Property Tax Administrator or a designee of the Property Tax Administrator who holds a certificate issued under section 77-422. Such person shall serve as the chairperson of the committee; and
- (d) An appraiser from the private sector appointed by the Tax Commissioner. Such appraiser must hold either a valid credential as a certified general real property appraiser under the Real Property Appraiser Act or an MAI designation from the Appraisal Institute.
- (5) The owner of a rent-restricted housing project shall file a statement with the Rent-Restricted Housing Projects Valuation Committee and the county assessor on or before October 1 of each year that details actual income and actual expense data for the prior year, a description of any land-use restrictions, a description of the terms of any mortgage loans, including loan amount, interest rate, and amortization period, and such other information as the committee or the county assessor may require for purposes of this section.
- (6) The Rent-Restricted Housing Projects Valuation Committee shall meet annually in November to examine the information on rent-restricted housing projects that was provided pursuant to subsection (5) of this section. The Department of Revenue shall electronically publish notice of such meeting no less than thirty days in advance. The committee shall also solicit information on the sale of any such rent-restricted housing projects and information on the yields generated to investors in rent-restricted housing projects. The committee shall, after reviewing all such information, calculate a market-derived capitalization rate on an annual basis using the band-of-investment technique or other generally accepted technique used to derive capitalization rates depending upon the data available. The capitalization rate shall be a composite rate weighted by the proportions of total property investment represented by equity and debt, with equity weighted at eighty percent and debt weighted at twenty percent unless a substantially different market capital structure can be verified to the county assessor. The yield for equity shall be calculated using the data on investor returns gathered by the committee. The yield for debt shall be calculate ed using the data provided to the committee pursuant to subsection (5) of this section. If the committee determines that a particular county or group of counties requires a different capitalization rate than that calculated for the rest of the state pursuant to this subsection, then the committee may calculate an additional capitalization rate that will apply only to such county or group of counties.
- (7) After the Rent-Restricted Housing Projects Valuation Committee has calculated the capitalization rate or rates under subsection (6) of this section, 2015 Supplement 1052

the committee shall provide such rate or rates and the information reviewed by the committee in calculating such rate or rates in an annual report. Such report shall be forwarded by the Property Tax Administrator to each county assessor in Nebraska no later than December 1 of each year for his or her use in determining the valuation of rent-restricted housing projects. The Department of Revenue shall publish the annual report electronically but may charge a fee for paper copies. The Tax Commissioner shall set the fee based on the reasonable cost of producing the report.

- (8) Except as provided in subsections (9) through (11) of this section, each county assessor shall use the capitalization rate or rates contained in the report received under subsection (7) of this section and the actual income and actual expense data filed by owners of rent-restricted housing projects under subsection (5) of this section in the county assessor's income-approach calculation. Any low-income housing tax credits authorized under section 42 of the Internal Revenue Code that were granted to owners of the project shall not be considered income for purposes of the calculation.
- (9) If the actual income and actual expense data required to be filed for a rent-restricted housing project under subsection (5) of this section is not filed in a timely manner, the county assessor may use any method for determining actual value for such rent-restricted housing project that is consistent with professionally accepted mass appraisal methods described in section 77-112.
- (10) If a county assessor, based on the facts and circumstances, believes that the income-approach calculation does not result in a valuation of a rentrestricted housing project at actual value, then the county assessor shall present such facts and circumstances to the county board of equalization. If the county board of equalization, based on such facts and circumstances, concurs with the county assessor, then the county board of equalization shall petition the Tax Equalization and Review Commission to consider the county assessor's utilization of another professionally accepted mass appraisal technique that, based on the facts and circumstances presented by a county board of equalization, would result in a substantially different determination of actual value of the rentrestricted housing project. Petitions must be filed no later than January 31. The burden of proof is on the petitioning county board of equalization to show that failure to make a determination that a different methodology should be used would result in a value that is not equitable and in accordance with the law. At the hearing, the commission may receive testimony from any interested person. After a hearing, the commission shall, within the powers granted in section 77-5007, enter its order based on evidence presented to it at such hearing.
- (11) If the Tax Commissioner, based on the facts and circumstances, believes that the applicable capitalization rate set by the Rent-Restricted Housing Projects Valuation Committee to value a rent-restricted housing project does not result in a valuation at actual value for such rent-restricted housing project, then the Tax Commissioner shall petition the Tax Equalization and Review Commission to consider an adjustment to the capitalization rate of such rent-restricted housing project. Petitions must be filed no later than January 31. The burden of proof is on the Tax Commissioner to show that failure to make an adjustment to the capitalization rate employed would result in a value that is not equal to the rent-restricted housing project's actual value. At the hearing, the commission may receive testimony from any interested person. After a

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hearing, the commission shall, within the powers granted in section 77-5007, enter its order based on evidence presented to it at such hearing.

Source: Laws 2005, LB 263, § 6; Laws 2007, LB334, § 68; Laws 2015, LB356, § 1.

Effective date August 30, 2015.

Cross References

Nebraska Investment Finance Authority Act, see section 58-201.

Real Property Appraiser Act, see section 76-2201.

77-1335 Property valued by Property Tax Administrator; error; Property Tax Administrator; powers.

Upon the discovery of any error affecting the value of property valued by the Property Tax Administrator, within three years after the date value was certified to any county or three years after the date tax was distributed to any county, the Property Tax Administrator may recertify such value or redistribute such tax to the affected county.

Source: Laws 2015, LB260, § 1. Effective date March 6, 2015.

77-1340.04 Repealed. Laws 2015, LB 261, § 18. Operative date August 30, 2015.

77-1340.05 Repealed. Laws 2015, LB 261, § 18. Operative date August 30, 2015.

77-1340.06 Repealed. Laws 2015, LB 261, § 18. Operative date August 30, 2015.

77-1342 Department of Revenue Property Assessment Division Cash Fund; created; use; investment.

There is hereby created a fund to be known as the Department of Revenue Property Assessment Division Cash Fund to which shall be credited all money received by the Department of Revenue for services performed for county and multicounty assessment districts, for charges for publications, manuals, and lists, as an assessor's examination fee authorized by section 77-421, and under the provisions of sections 60-3,202, 77-684, and 77-1250. The fund shall be used to carry out any duties and responsibilities of the department, except that transfers may be made from the fund to the General Fund at the direction of the Legislature. The county or multicounty assessment district shall be billed by the department for services rendered. Reimbursements to the department shall be credited to the Department of Revenue Property Assessment Division Cash Fund, and expenditures therefrom shall be made only when such funds are available. The department shall only bill for the actual amount expended in performing the service.

The fund shall not, at the close of each year, be lapsed to the General Fund. Any money in the Department of Revenue Property Assessment Division Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 1969, c. 622, § 18, p. 2519; Laws 1971, LB 53, § 8; Laws 1971, LB 158, § 1; Laws 1973, LB 132, § 4; Laws 1985, LB 273,

§ 38; Laws 1989, Spec. Sess., LB 7, § 8; Laws 1992, LB 1063, § 123; Laws 1992, Second Spec. Sess., LB 1, § 96; Laws 1994, LB 1066, § 82; Laws 1995, LB 490, § 134; Laws 1997, LB 270, § 75; Laws 1997, LB 271, § 50; Laws 1999, LB 36, § 32; Laws 2001, LB 170, § 8; Laws 2002, LB 1310, § 9; Laws 2003, LB 563, § 42; Laws 2005, LB 274, § 272; Laws 2007, LB334, § 72; Laws 2009, LB121, § 7; Laws 2009, First Spec. Sess., LB3, § 55; Laws 2015, LB261, § 8.

Operative date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

ARTICLE 14

ACHIEVING A BETTER LIFE EXPERIENCE PROGRAM

Section

- 77-1401. Terms, defined.
- 77-1402. State Treasurer; establish achieving a better life program or contract with another state.
- 77-1403. Account owner; designated beneficiary.
- 77-1404. Contributions.
- 77-1405. Qualified program.
- 77-1406. Investment options; state investment officer; fiduciary responsibility.
- 77-1407. Funds held in trust; ABLE Program Fund; ABLE Expense Fund; created; use; investment.
- 77-1408. Annual audited financial report; supplemental information.
- 77-1409. State Treasurer; rules and regulations; powers.

77-1401 Terms, defined.

For purposes of sections 77-1401 to 77-1409:

- Account means an achieving a better life experience account established under the program for the purposes of funding future qualified disability expenses of a designated beneficiary;
- (2) Contracting state means a state without a qualified program which has entered into a contract with a state with a qualified program to provide residents of the contracting state access to a qualified program;
- (3) Designated administrator means any corporation or other entity whose powers and privileges are provided for in any general or special law, whether for profit or not, designated or retained by the State Treasurer for the purpose of administering, subject to the ongoing supervision of the State Treasurer, all or any portion of the investment, marketing, recordkeeping, administrative, or other functions of the program;
- (4) Designated beneficiary means the individual with a disability named as the beneficiary of an account;
- (5) Individual with a disability means an individual who is an eligible individual as defined under section 529A;
- (6) Program means the qualified program established by the State Treasurer as provided in section 77-1402 and administered by the State Treasurer and, to the extent so delegated or contracted by the State Treasurer, one or more designated administrators;

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- (7) Qualified disability expenses means any expenses related to the blindness or disability of the individual with a disability which are made for the benefit of an individual who is the designated beneficiary, including education, housing, transportation, employment training and support, assistive technology and personal support services, health, prevention, and wellness, financial management and administrative services, legal fees, expenses for oversight and monitoring, and funeral and burial expenses; and other expenses which are approved under regulations promulgated under section 529A;
- (8) Qualified program means a qualified ABLE program as defined under section 529A; and
- (9) Section 529A means section 529A of the Internal Revenue Code of 1986 as amended, and any regulations promulgated thereunder.

Source: Laws 2015, LB591, § 1. Operative date May 28, 2015.

77-1402 State Treasurer; establish achieving a better life program or contract with another state.

- (1) For purposes of administering accounts established to encourage and assist individuals and families in saving private funds for the purpose of supporting individuals with disabilities, the State Treasurer shall either establish the achieving a better life experience program as provided in sections 77-1403 to 77-1409 or contract with another state with a qualified program. The State Treasurer may enter into a contract with any contracting state to allow any resident of the contracting state to participate in the program established by the State Treasurer. Money from the Treasury Management Cash Fund may be appropriated for a program pursuant to section 77-1407 and to contract with another state with a qualified program under this section.
- (2) Under a qualified program, one or more persons may make contributions to an account to meet the qualified disability expenses of the designated beneficiary of the account.
- (3) If the State Treasurer establishes the program as authorized in this section, sections 77-1403 to 77-1409 apply.

Source: Laws 2015, LB591, § 2. Operative date May 28, 2015.

77-1403 Account owner; designated beneficiary.

- (1) Unless otherwise permitted under section 529A, the owner of an account shall be the designated beneficiary of the account, except that if the designated beneficiary of the account is a minor or has a custodian or other fiduciary appointed for the purposes of managing such beneficiary's financial affairs, a custodian or fiduciary for such designated beneficiary may serve as the account owner if such form of ownership is permitted or not prohibited under section 529A.
- (2) Unless otherwise permitted under section 529A, the designated beneficiary of an account shall be a resident of the state or of a contracting state. The State Treasurer shall determine residency of Nebraska residents for such purpose in such manner as may be required or permissible under section 529A or, in the absence of any guidance under section 529A, by such other means as

the State Treasurer shall consider advisable for purposes of satisfying the requirements of section 529A.

Source: Laws 2015, LB591, § 3. Operative date May 28, 2015.

77-1404 Contributions.

Any person may make contributions to an account to meet the qualified disability expenses of the designated beneficiary of the account if the account and contributions meet the other requirements of sections 77-1403 to 77-1409 and the rules and regulations adopted and promulgated by the State Treasurer.

Source: Laws 2015, LB591, § 4. Operative date May 28, 2015.

77-1405 Qualified program.

The State Treasurer and, to the extent required by the terms of such designation, any designated administrator shall operate the program so that it constitutes a qualified program in compliance with the requirements of section 529A.

Source: Laws 2015, LB591, § 5. Operative date May 28, 2015.

77-1406 Investment options; state investment officer; fiduciary responsibility.

The State Treasurer and any designated administrator shall provide investment options for the investment of amounts contributed to an account, except that the state investment officer shall have fiduciary responsibility to make all decisions regarding the investment of the money in the expense fund and program fund created in section 77-1407 and any money credited to the Treasury Management Cash Fund for administrative expenses of the program, including the selection of all investment options and the approval of all fees and other costs charged to trust assets except costs for administration, operation, and maintenance of the trust as appropriated by the Legislature, pursuant to the directions, guidelines, and policies established by the Nebraska Investment Council. The State Treasurer shall not adopt and promulgate rules and regulations that in any way interfere with the fiduciary responsibility of the state investment officer to make all decisions regarding the investment of money in the expense fund and program fund or money of the program credited to the Treasury Management Cash Fund. The Nebraska Investment Council may adopt and promulgate rules and regulations to provide for the prudent investment of the assets of the program. The council or its designee also has the authority to select and enter into agreements with individuals and entities to provide investment advice and management of the assets held by the program, establish investment guidelines, objectives, and performance standards with respect to the assets held by the program, and approve any fees, commissions, and expenses, which directly or indirectly affect the return on assets.

Source: Laws 2015, LB591, § 6. Operative date May 28, 2015.

77-1407 Funds held in trust; ABLE Program Fund; ABLE Expense Fund; created; use; investment.

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- (1) Funds contributed to the program shall be held in trust by the State Treasurer. The State Treasurer shall credit money received by the program into three funds: The ABLE Program Fund, the ABLE Expense Fund, and the Treasury Management Cash Fund. The State Treasurer shall credit money received into the appropriate fund. The State Treasurer and Accounting Administrator of the Department of Administrative Services shall determine the state fund types necessary to comply with section 529A and state policy. The money in the funds shall be invested by the state investment officer pursuant to policies established by the Nebraska Investment Council. The program fund, the expense fund, and the Treasury Management Cash Fund shall be separately administered.
- (2) The ABLE Program Fund is created. All money paid by participants in connection with accounts and all investment income earned on such money shall be deposited as received into separate accounts within the program fund. Contributions to the program may only be made in the form of cash. All funds generated in connection with accounts shall be deposited into the appropriate accounts within the program fund. A beneficiary shall not provide investment direction regarding contributions or earnings held by the program. Money accrued by designated beneficiaries in the program fund may be used for qualified disability expenses. Any money in the program fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.
- (3)(a) The ABLE Expense Fund is created. The expense fund shall be used to pay costs associated with the program and shall be funded with fees assessed to the program fund.
- (b) The State Treasurer shall transfer from the expense fund to the State Investment Officer's Cash Fund an amount equal to the pro rata share of the budget appropriated to the Nebraska Investment Council as permitted in section 72-1249.02, to cover reasonable expenses incurred for investment management of the program. Annually and prior to such transfer to the State Investment Officer's Cash Fund, the State Treasurer shall report to the budget division of the Department of Administrative Services and to the Legislative Fiscal Analyst the amounts transferred during the previous fiscal year. The report submitted to the Legislative Fiscal Analyst shall be submitted electronically.
- (c) When the State Treasurer determines that the ABLE Program Fund is generating enough fees to make the program self-sustaining, it is the intent of the Legislature to reimburse the Treasury Management Cash Fund for startup costs of the program from the expense fund.
- (d) Any money in the expense fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.
- (4) Until the State Treasurer determines that the ABLE Program Fund is generating enough fees to make the program self-sustaining, the costs of establishing, administering, operating, and maintaining the program shall be paid from the Treasury Management Cash Fund and, to the extent permitted by section 529A, from money transferred from the expense fund to the Treasury Management Cash Fund, in an amount authorized by an appropriation from the Legislature. The Treasury Management Cash Fund shall not be credited with any money from the program other than money transferred from the

expense fund in an amount authorized by an appropriation by the Legislature or any interest income earned on the money from the program held in the Treasury Management Cash Fund.

(5) The assets of the program, including the program fund and excluding the expense fund and the Treasury Management Cash Fund, shall at all times be preserved, invested, and expended solely and only for the purposes of the program and shall be held in trust for the designated beneficiaries. No property rights in the program shall exist in favor of the state. Such assets of the program shall not be transferred or used by the state for any purposes other than the purposes of the program.

Source: Laws 2015, LB591, § 7. Operative date May 28, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

77-1408 Annual audited financial report; supplemental information.

- (1) The State Treasurer shall submit an annual audited financial report, prepared in accordance with generally accepted accounting principles, on the operations of the program by November 1 to the Governor and the Legislature. The report submitted to the Legislature shall be submitted electronically. The State Treasurer shall cause the audit to be made either by the Auditor of Public Accounts or by an independent certified public accountant designated by the State Treasurer, and the audit shall include direct and indirect costs attributable to the use of outside consultants, independent contractors, and any other persons who are not state employees.
- (2) The annual audit shall be supplemented by all of the following information prepared by the State Treasurer:
 - (a) Any related studies or evaluations prepared in the preceding year;
- (b) A summary of the benefits provided by the program, including the number of designated beneficiaries in the program; and
- (c) Any other information which is relevant in order to make a full, fair, and effective disclosure of the operations of the program, including the investment performance of the funds.

Source: Laws 2015, LB591, § 8. Operative date May 28, 2015.

77-1409 State Treasurer; rules and regulations; powers.

The State Treasurer may adopt and promulgate rules and regulations, enter into contracts and agreements, charge fees and expenses to the funds held under the program or to persons establishing or owning accounts, make reports, retain designated administrators, employees, experts, and consultants, and do all other things necessary or convenient to implement sections 77-1401 to 77-1409.

Source: Laws 2015, LB591, § 9. Operative date May 28, 2015.

ARTICLE 15 EQUALIZATION BY COUNTY BOARD

Section

77-1514. Abstract of property assessment rolls; prepared by county assessor; file with Property Tax Administrator.

77-1514 Abstract of property assessment rolls; prepared by county assessor; file with Property Tax Administrator.

- (1) The county assessor shall prepare an abstract of the property assessment rolls of locally assessed real property of his or her county on forms prescribed and furnished by the Tax Commissioner. The county assessor shall file the abstract with the Property Tax Administrator on or before March 19, except beginning January 1, 2014, in any county with a population of at least one hundred fifty thousand inhabitants according to the most recent federal decennial census, the real property abstract shall be filed on or before March 25. The abstract shall show the taxable value of real property in the county as determined by the county assessor and any other information as required by the Property Tax Administrator. The Property Tax Administrator, upon written request from the county assessor, may for good cause shown extend the final filing due date for the abstract and the statutory deadlines provided in section 77-5027. The Property Tax Administrator may extend the statutory deadline in section 77-5028 for a county if the deadline is extended for that county. Beginning January 1, 2014, in any county with a population of at least one hundred fifty thousand inhabitants according to the most recent federal decennial census, the county assessor shall request an extension of the final filing due date by March 22.
- (2) The county assessor shall prepare an abstract of the property assessment rolls of locally assessed personal property of his or her county on forms prescribed and furnished by the Tax Commissioner. The county assessor shall electronically file the abstract with the Property Tax Administrator on or before July 20.

Source: Laws 1903, c. 73, § 125, p. 431; R.S.1913, § 6442; C.S.1922, § 5977; C.S.1929, § 77-1707; R.S.1943, § 77-1514; Laws 1945, c. 190, § 1, p. 590; Laws 1947, c. 251, § 39, p. 827; Laws 1959, c. 371, § 4, p. 1309; Laws 1987, LB 508, § 49; Laws 1992, LB 1063, § 129; Laws 1992, Second Spec. Sess., LB 1, § 102; Laws 1994, LB 902, § 24; Laws 1995, LB 452, § 28; Laws 1995, LB 490, § 155; Laws 1997, LB 270, § 91; Laws 1999, LB 194, § 28; Laws 2000, LB 968, § 59; Laws 2004, LB 973, § 37; Laws 2005, LB 15, § 6; Laws 2005, LB 261, § 7; Laws 2007, LB334, § 79; Laws 2011, LB162, § 1; Laws 2011, LB384, § 18; Laws 2015, LB259, § 9.

Operative date January 1, 2016.

ARTICLE 17 COLLECTION OF TAXES

Section

77-1726. Repealed. Laws 2015, LB 408, § 3.

77-1744. Collection of taxes; county treasurer; credit on settlement for delinquent personal property taxes.

77-1726 Repealed. Laws 2015, LB 408, § 3.

77-1744 Collection of taxes; county treasurer; credit on settlement for delinquent personal property taxes.

The county treasurer shall not be entitled to credit on the final settlement for delinquent personal property tax until he or she has filed with the clerk an affidavit that he or she has fully complied with the provisions of sections 77-1715 to 77-1725.01 relating to the giving of notice and issuing of distress warrants and been unable to collect the tax due thereon by reason of a want of personal property of the owner thereof and that to the best of his or her knowledge and belief no personal property of any such owner is in the county.

Source: Laws 1903, c. 73, § 170, p. 452; R.S.1913, § 6498; C.S.1922, § 6026; C.S.1929, § 77-1931; Laws 1937, c. 167, § 9, p. 642; Laws 1939, c. 98, § 9, p. 427; Laws 1941, c. 157, § 9, p. 613; C.S.Supp.,1941, § 77-1931; R.S.1943, § 77-1744; Laws 2015, LB408, § 1.

Effective date August 30, 2015.

ARTICLE 18

COLLECTION OF DELINQUENT REAL PROPERTY TAXES BY SALE OF REAL PROPERTY

Section

77-1838. Real property taxes; issuance of treasurer's tax deed; execution, acknowledgment, and recording; effect; lien for special assessments.

77-1842. Real property taxes; treasurer's tax deed; presumptive evidence of certain facts; lien for special assessments.

77-1838 Real property taxes; issuance of treasurer's tax deed; execution, acknowledgment, and recording; effect; lien for special assessments.

The deed made by the county treasurer shall be under the official seal of office and acknowledged by the county treasurer before some officer authorized to take the acknowledgment of deeds. When so executed and acknowledged, it shall be recorded in the same manner as other conveyances of real estate. When recorded it shall vest in the grantee and his or her heirs and assigns the title of the property described in the deed, subject to any lien on real estate for special assessments levied by a sanitary and improvement district which special assessments have not been previously offered for sale by the county treasurer.

Source: Laws 1903, c. 73, § 218, p. 469; R.S.1913, § 6546; C.S.1922, § 6074; C.S.1929, § 77-2026; R.S.1943, § 77-1838; Laws 2015, LB277, § 1.

Effective date August 30, 2015.

77-1842 Real property taxes; treasurer's tax deed; presumptive evidence of certain facts; lien for special assessments.

Deeds made by the county treasurer shall be presumptive evidence in all courts of this state, in all controversies and suits in relation to the rights of the purchaser and his or her heirs or assigns to the real property thereby conveyed, of the following facts: (1) That the real property conveyed was subject to taxation for the year or years stated in the deed; (2) that the taxes were not paid at any time before the sale; (3) that the real property conveyed had not been

redeemed from the sale at the date of the deed; (4) that the property had been listed and assessed; (5) that the taxes were levied according to law; (6) that the property was sold for taxes as stated in the deed; (7) that the notice had been served or due publication made as required in sections 77-1831 to 77-1835 before the time of redemption had expired; (8) that the manner in which the listing, assessment, levy, and sale were conducted was in all respects as the law directed; (9) that the grantee named in the deed was the purchaser or his or her assignee; and (10) that all the prerequisites of the law were complied with by all the officers who had or whose duty it was to have had any part or action in any transaction relating to or affecting the title conveyed or purporting to be conveyed by the deed, from the listing and valuation of the property up to the execution of the deed, both inclusive, and that all things whatsoever required by law to make a good and valid sale and to vest the title in the purchaser, subject to any lien on real estate for special assessments levied by a sanitary and improvement district which special assessments have not been previously offered for sale by the county treasurer, were done.

Source: Laws 1903, c. 73, § 220, p. 470; R.S.1913, § 6548; C.S.1922, § 6076; C.S.1929, § 77-2028; R.S.1943, § 77-1842; Laws 1992, LB 1063, § 162; Laws 1992, Second Spec. Sess., LB 1, § 135; Laws 2015, LB277, § 2. Effective date August 30, 2015.

ARTICLE 20 INHERITANCE TAX

Section

77-2018.02. Inheritance tax; procedure for determination in absence of probate of estate; petition; notice; waiver of notice; hearing notice to Department of Health and Human Services.

77-2018.02 Inheritance tax; procedure for determination in absence of probate of estate; petition; notice; waiver of notice; hearing notice to Department of Health and Human Services.

- (1) In the absence of any proceeding brought under Chapter 30, article 24 or 25, in this state, proceedings for the determination of the tax may be instituted in the county court of the county where the property or any part thereof which might be subject to tax is situated.
- (2) Upon the filing of the petition referred to in subsection (1) of this section, the county court shall order the petition set for hearing, not less than two nor more than four weeks after the date of filing the petition, and shall cause notice thereof to be given to all persons interested in the estate of the deceased and the property described in the petition, except as provided in subsections (4) and (5) of this section, in the manner provided for in subsection (3) of this section.
- (3) The notice, provided for by subsection (2) of this section, shall be given by one publication in a legal newspaper of the county or, in the absence of such legal newspaper, then in a legal newspaper of some adjoining county of general circulation in the county. In addition to such publication of notice, personal service of notice of the hearing shall be had upon the county attorney of each county in which the property described in the petition is located, at least one week prior to the hearing.

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- (4) If it appears to the county court, upon the filing of the petition, by any person other than the county attorney, that no assessment of inheritance tax could result, it shall forthwith enter thereon an order directing the county attorney to show cause, within one week from the service thereof, why determination should not be made that no inheritance tax is due on account of the property described in the petition and the potential lien thereof on such property extinguished. Upon service of such order to show cause and failure of such showing by the county attorney, notice of such hearing by publication shall be dispensed with, and the petitioner shall be entitled without delay to a determination of no tax due on account of the property described in the petition, and any potential lien shall be extinguished.
- (5) If it appears to the county court that (a) the county attorney of each county in which the property described in the petition is located has executed a waiver of notice upon him or her to show cause, or of the time and place of hearing, and has entered a voluntary appearance in such proceeding in behalf of the county and the State of Nebraska, and (b) either (i) all persons against whom an inheritance tax may be assessed are either a petitioner or have executed a waiver of notice upon them to show cause, or of the time and place of hearing, and have entered a voluntary appearance, or (ii) a party to the proceeding has agreed to pay to the proper counties the full inheritance tax so determined, the court may dispense with the notice provided for in subsections (2) and (3) of this section and proceed without delay to make a determination of inheritance tax, if any, due on account of the property described in the petition.
- (6) If the decedent was fifty-five years of age or older or resided in a medical institution as defined in subsection (1) of section 68-919, a notice of the filing of the petition referred to in subsection (1) of this section shall be mailed to the Department of Health and Human Services with the decedent's social security number and, if available upon reasonable investigation, the name and social security number of the decedent's spouse if such spouse is deceased. A certificate of the mailing of the notice to the department shall be filed in the inheritance tax proceedings by an attorney for the petitioner or, if there is no attorney, by the petitioner, prior to the entry of an order pursuant to this section.

Source: Laws 1953, c. 282, § 8, p. 917; Laws 1959, c. 375, § 1, p. 1314; Laws 1969, c. 682, § 1, p. 2609; Laws 1975, LB 481, § 33; Laws 1976, LB 585, § 15; Laws 1977, LB 456, § 3; Laws 2015, LB72, § 5.

Effective date August 30, 2015.

ARTICLE 22 WARRANTS

Section

77-2206. Warrants; registration; order of payment; notice to holder; exception. 77-2214. Treasurer; failure to register or pay warrants in order; penalty.

77-2206 Warrants; registration; order of payment; notice to holder; exception.

It shall be the duty of every treasurer to pay each registered warrant in the order of its registration to its proper fund when there is sufficient money in the treasury to the credit of the proper fund against which the registered warrant is

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drawn. In such a case, the treasurer shall give notice by mail to the holder at his or her address if known to such treasurer, or if unknown, the treasurer shall give notice to the holders of registered warrants to be paid by causing one publication to be made in a legal newspaper published in the county or, if none is published in the county, in a legal newspaper of general circulation in the county where the treasurer's office is located, that certain registered warrants against a certain fund, designated from a beginning number to a concluding number inclusive, will be paid at the office of such treasurer. After the date for payment named in the call, interest upon such warrant shall cease. The State Treasurer may pay any warrant of a less amount than twenty-five dollars when presented for payment regardless of the order of presentation for payment or registration.

Source: Laws 1871, § 4, p. 114; R.S.1913, § 6645; C.S.1922, § 6176; Laws 1927, c. 177, § 1, p. 517; C.S.1929, § 77-2404; R.S.1943, § 77-2206; Laws 1986, LB 960, § 39; Laws 2015, LB123, § 1. Effective date August 30, 2015.

77-2214 Treasurer; failure to register or pay warrants in order; penalty.

Any treasurer who shall fail to register any warrant in the order of its presentation therefor, or shall fail to pay the same in the order of its registration as required under section 77-2206, shall be liable on his or her official bond to each and every person, the payment of whose warrant or warrants is thereby postponed, in the sum of five hundred dollars to be recovered in a civil action, one-half of which shall go to the person bringing such action, and one-half to the school fund of the county in which such action is brought.

Source: Laws 1871, § 12, p. 116; R.S.1913, § 6653; C.S.1922, § 6184; C.S.1929, § 77-2412; R.S.1943, § 77-2214; Laws 2015, LB123, § 2.

Effective date August 30, 2015.

ARTICLE 26 CIGARETTE TAX

Section

77-2602. Cigarette tax; rate; disposition of proceeds; priority. 77-2604. Tax Commissioner; forms; reports; contents; when due. 77-2604.01. Cigarette sales; reports required; form; contents.

77-2602 Cigarette tax; rate; disposition of proceeds; priority.

- (1) Every stamping agent engaged in distributing or selling cigarettes at wholesale in this state shall pay to the Tax Commissioner of this state a special privilege tax. This shall be in addition to all other taxes. It shall be paid prior to or at the time of the sale, gift, or delivery to the retail dealer in the several amounts as follows: On each package of cigarettes containing not more than twenty cigarettes, sixty-four cents per package; and on packages containing more than twenty cigarettes, the same tax as provided on packages containing not more than twenty cigarettes for the first twenty cigarettes in each package and a tax of one-twentieth of the tax on the first twenty cigarettes on each cigarette in excess of twenty cigarettes in each package.
- (2) Beginning October 1, 2004, the State Treasurer shall place the equivalent of forty-nine cents of such tax in the General Fund. The State Treasurer shall 2015 Supplement 1064

reduce the amount placed in the General Fund under this subsection by the amount prescribed in subdivision (3)(d) of this section. For purposes of this section, the equivalent of a specified number of cents of the tax shall mean that portion of the proceeds of the tax equal to the specified number divided by the tax rate per package of cigarettes containing not more than twenty cigarettes.

- (3) The State Treasurer shall distribute the remaining proceeds of such tax in the following order:
- (a) First, beginning July 1, 1980, the State Treasurer shall place the equivalent of one cent of such tax in the Nebraska Outdoor Recreation Development Cash Fund. For fiscal year distributions occurring after FY1998-99, the distribution under this subdivision shall not be less than the amount distributed under this subdivision for FY1997-98. Any money needed to increase the amount distributed under this subdivision to the FY1997-98 amount shall reduce the distribution to the General Fund;
- (b) Second, beginning July 1, 1993, the State Treasurer shall place the equivalent of three cents of such tax in the Health and Human Services Cash Fund to carry out sections 81-637 to 81-640. For fiscal year distributions occurring after FY1998-99, the distribution under this subdivision shall not be less than the amount distributed under this subdivision for FY1997-98. Any money needed to increase the amount distributed under this subdivision to the FY1997-98 amount shall reduce the distribution to the General Fund;
- (c) Third, beginning October 1, 2002, and continuing until all the purposes of the Deferred Building Renewal Act have been fulfilled, the State Treasurer shall place the equivalent of seven cents of such tax in the Building Renewal Allocation Fund. The distribution under this subdivision shall not be less than the amount distributed under this subdivision for FY1997-98. Any money needed to increase the amount distributed under this subdivision to the FY1997-98 amount shall reduce the distribution to the General Fund;
- (d) Fourth, until July 1, 2009, the State Treasurer shall place in the Municipal Infrastructure Redevelopment Fund the sum of five hundred twenty thousand dollars each fiscal year to carry out the Municipal Infrastructure Redevelopment Fund Act. The Legislature shall appropriate the sum of five hundred twenty thousand dollars each year for fiscal year 2003-04 through fiscal year 2008-09:
- (e) Fifth, beginning July 1, 2001, and continuing until June 30, 2008, the State Treasurer shall place the equivalent of two cents of such tax in the Information Technology Infrastructure Fund. The distribution under this subdivision shall not be less than two million fifty thousand dollars. Any money needed to increase the amount distributed under this subdivision to two million fifty thousand dollars shall reduce the distribution to the General Fund;
- (f) Sixth, beginning July 1, 2001, and continuing until June 30, 2016, the State Treasurer shall place one million dollars each fiscal year in the City of the Primary Class Development Fund. If necessary, the State Treasurer shall reduce the distribution of tax proceeds to the General Fund pursuant to subsection (2) of this section by such amount required to fulfill the one million dollars to be distributed pursuant to this subdivision;
- (g) Seventh, beginning July 1, 2001, and continuing until June 30, 2016, the State Treasurer shall place one million five hundred thousand dollars each fiscal year in the City of the Metropolitan Class Development Fund. If necessary, the State Treasurer shall reduce the distribution of tax proceeds to the

General Fund pursuant to subsection (2) of this section by such amount required to fulfill the one million five hundred thousand dollars to be distributed pursuant to this subdivision;

- (h) Eighth, beginning July 1, 2008, and continuing until June 30, 2009, the State Treasurer shall place the equivalent of two million fifty thousand dollars of such tax in the Nebraska Public Safety Communication System Cash Fund. Beginning July 1, 2009, and continuing until June 30, 2016, the State Treasurer shall place the equivalent of two million five hundred seventy thousand dollars of such tax in the Nebraska Public Safety Communication System Cash Fund. Beginning July 1, 2016, and every fiscal year thereafter, the State Treasurer shall place the equivalent of three million eight hundred twenty thousand dollars of such tax in the Nebraska Public Safety Communication System Cash Fund. If necessary, the State Treasurer shall reduce the distribution of tax proceeds to the General Fund pursuant to subsection (2) of this section by such amount required to fulfill the distribution pursuant to this subdivision; and
- (i) Ninth, beginning July 1, 2016, and every fiscal year thereafter, the State Treasurer shall place the equivalent of one million two hundred fifty thousand dollars of such tax in the Nebraska Health Care Cash Fund. If necessary, the State Treasurer shall reduce the distribution of tax proceeds to the General Fund pursuant to subsection (2) of this section by such amount required to fulfill the distribution pursuant to this subdivision.
- (4) If, after distributing the proceeds of such tax pursuant to subsections (2) and (3) of this section, any proceeds of such tax remain, the State Treasurer shall place such remainder in the Nebraska Capital Construction Fund.
- (5) The Legislature hereby finds and determines that the projects funded from the Municipal Infrastructure Redevelopment Fund and the Building Renewal Allocation Fund are of critical importance to the State of Nebraska. It is the intent of the Legislature that the allocations and appropriations made by the Legislature to such funds or, in the case of allocations for the Municipal Infrastructure Redevelopment Fund, to the particular municipality's account not be reduced until all contracts and securities relating to the construction and financing of the projects or portions of the projects funded from such funds or accounts of such funds are completed or paid or, in the case of the Municipal Infrastructure Redevelopment Fund, the earlier of such date or July 1, 2009 and that until such time any reductions in the cigarette tax rate made by the Legislature shall be simultaneously accompanied by equivalent reductions in the amount dedicated to the General Fund from cigarette tax revenue. Any provision made by the Legislature for distribution of the proceeds of the cigarette tax for projects or programs other than those to (a) the General Fund, (b) the Nebraska Outdoor Recreation Development Cash Fund, (c) the Health and Human Services Cash Fund, (d) the Municipal Infrastructure Redevelop ment Fund, (e) the Building Renewal Allocation Fund, (f) the Information Technology Infrastructure Fund, (g) the City of the Primary Class Development Fund, (h) the City of the Metropolitan Class Development Fund, (i) the Nebraska Public Safety Communication System Cash Fund, and (j) the Nebraska Health Care Cash Fund shall not be made a higher priority than or an equal priority to any of the programs or projects specified in subdivisions (a) through (i) of this subsection.

Source: Laws 1947, c. 267, § 2, p. 861; Laws 1957, c. 341, § 1, p. 1179; Laws 1963, c. 457, § 1, p. 1483; Laws 1965, c. 501, § 2, p. 1595;

Laws 1965, c. 500, § 1, p. 1590; Laws 1969, c. 645, § 10, p. 2562; Laws 1971, LB 87, § 1; Laws 1972, LB 1433, § 1; Laws 1973, LB 447, § 5; Laws 1974, LB 945, § 9; Laws 1975, Spec. Sess., LB 6, § 67; Laws 1976, LB 1004, § 24; Laws 1976, LB 1006, § 6; Laws 1978, LB 109, § 3; Laws 1981, LB 506, § 5; Laws 1982, LB 753 § 1; Laws 1983, LB 192, § 1; Laws 1983, LB 410, § 1; Laws 1983, LB 469, § 4; Laws 1984, LB 862, § 1; Laws 1985, LB 728 § 1; Laws 1985, LB 653A, § 1; Laws 1985, Second Spec. Sess. LB 3, § 1; Laws 1986, LB 258, § 16; Laws 1986, LB 842, § 1; Laws 1987, LB 730, § 27; Laws 1987, LB 218, § 1; Laws 1989. LB 683, § 1; Laws 1990, LB 1220, § 1; Laws 1991, LB 703, § 65; Laws 1992, Third Spec. Sess., LB 9, § 1; Laws 1992, Third Spec. Sess., LB 11, § 1; Laws 1993, LB 22, § 1; Laws 1993, LB 595 § 2; Laws 1994, LB 961, § 8; Laws 1996, LB 1044, § 795; Laws 1996, LB 1190, § 15; Laws 1998, LB 1107, § 2; Laws 1999, LB 683, § 1; Laws 2000, LB 1349, § 1; Laws 2001, LB 657, § 5; Laws 2002, LB 1085, § 1; Laws 2003, LB 440, § 2; Laws 2003, LB 759, § 3; Laws 2005, LB 426, § 15; Laws 2007, LB296, § 703; Laws 2007, LB322, § 20; Laws 2011, LB590, § 20; Laws 2015 LB661, § 33.

Effective date May 21, 2015.

Cross Reference

Deferred Building Renewal Act, see section 81-190.

Municipal Infrastructure Redevelopment Fund Act, see section 18-2601.

Task Force for Building Renewal, see section 81-174.

77-2604 Tax Commissioner; forms; reports; contents; when due.

- (1) Every stamping agent, wholesale dealer, and retail dealer who is subject to sections 77-2601 to 77-2622 shall make and file with the Tax Commissioner, on or before the fifteenth day of each calendar month on blanks furnished by the Tax Commissioner, true, correct, and sworn reports covering, for the last preceding calendar month, the number of cigarettes purchased, from whom purchased, the specific kinds and brands thereof, the manufacturer, if known, and such other matters and in such detail as the Tax Commissioner may require.
- (2)(a) Each manufacturer and importer that sells cigarettes in or into the state shall, within fifteen days following the end of each month, file a report on a form and in the manner prescribed by the Tax Commissioner and certify to the state that the report is complete and accurate.
- (b) The report shall contain the following information: The total number of cigarettes sold by that manufacturer or importer in or into the state during that month and identifying by name and number of cigarettes, (i) the manufacturers of those cigarettes, (ii) the brand families of those cigarettes, and (iii) the purchasers of those cigarettes. A manufacturer's or importer's report shall include cigarettes sold in or into the state through its sales entity affiliate.
- (c) The requirements of this subsection shall be satisfied and no further report shall be required under this section with respect to cigarettes if the manufacturer or importer timely submits to the Tax Commissioner the report or reports required to be submitted by it with respect to those cigarettes under 15 U.S.C. 376 to the Tax Commissioner and certifies to the state that the reports are complete and accurate.

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- (d) Upon request by the Tax Commissioner, a manufacturer or importer shall provide copies of all sales reports referenced in subdivisions (2)(a) and (b) of this section that it filed in other states.
- (e) Each manufacturer and importer that sells cigarettes in or into the state shall either (i) submit its federal excise tax returns and all monthly operational reports on Alcohol and Tobacco Tax and Trade Bureau Form 5210.5 and all adjustments, changes, and amendments to such reports to the Tax Commissioner no later than sixty days after the close of the quarter in which the returns were filed or (ii) submit to the United States Treasury a request or consent under section 6103(c) of the Internal Revenue Code of 1986 as defined in section 49-801.01 authorizing the federal Alcohol and Tobacco Tax and Trade Bureau and, in the case of a foreign manufacturer or importer, the United States Customs Service to disclose the manufacturer's or importer's federal returns to the Tax Commissioner as of sixty days after the close of the quarter in which the returns were filed.

Source: Laws 1947, c. 267, § 4, p. 862; Laws 2002, LB 989, § 12; Laws 2011, LB590, § 26; Laws 2015, LB261, § 9. Operative date March 6, 2015.

77-2604.01 Cigarette sales; reports required; form; contents.

- (1) Any person that sells cigarettes from this state into another state shall, within fifteen days following the end of each month, file a report on a form and in the manner prescribed by the Tax Commissioner and certify to the state that the report is complete and accurate.
 - (2) The report shall contain the following information:
- (a) The total number of cigarettes sold from this state into another state by the person during that month, identifying by name and number of cigarettes (i) the manufacturers of those cigarettes, (ii) the brand families of those cigarettes, and (iii) the name and address of each recipient of those cigarettes;
- (b) The number of stamps of each other state the person affixed to the packages containing those cigarettes during that month, the total number of cigarettes contained in the packages to which it affixed each respective other state's stamp and by name and number of cigarettes, and the manufacturers and brand families of the packages to which it affixed each respective other state's stamp; and
- (c) If the person sold cigarettes during that month from this state into another state in packages not bearing a stamp of the other state, (i) the total number of cigarettes contained in such packages, identifying by name and number of cigarettes, the manufacturers of those cigarettes, the brand families of those cigarettes, and the name and address of each recipient of those cigarettes, and (ii) the person's basis for belief that such state permits the sale of the cigarettes to consumers in a package not bearing a stamp, and the amount of excise, use, or similar tax imposed on the cigarettes paid by the person to such state on the cigarettes. Manufacturers and importers need include the information described in subdivision (2)(c)(i) of this section only as to cigarettes not sold to a person authorized by the law of the other state to affix the stamp required by the other state.
- (3) In the case of a manufacturer or importer, the report shall include cigarettes sold from this state into another state through its sales entity affiliate.

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A sales entity affiliate shall file a separate report under this section only to the extent that it sold cigarettes from this state into another state not separately reported under this section by its affiliated manufacturer or importer.

Source: Laws 2011, LB590, § 27; Laws 2015, LB261, § 10. Operative date March 6, 2015.

ARTICLE 27 SALES AND INCOME TAX

(a) ACT, RATES, AND DEFINITIONS

| | (a) ACI, KAIES, AND DEFINITIONS |
|--|---|
| Section 77-2701. 77-2701.04. | Act, how cited. Definitions, where found. |
| | (b) SALES AND USE TAX |
| 77-2704.15. | Purchases by state, schools, or governmental units; exemption; purchasing agents. |
| 77-2704.67. | Membership or admission to or purchase by zoo or aquarium; exemption. |
| 77-2711. | Sales and use tax; Tax Commissioner; enforcement; records; retain; reports; wrongful disclosures; exceptions; information provided to municipality; penalty; waiver; streamlined sales and use tax agreement; confidentiality rights. |
| | (c) INCOME TAX |
| 77-2715.01. | Income and sales tax; Legislature; set rates; limitations; primary rate; Tax Rate Review Committee; members; meetings; report. |
| 77-2715.07. 77-2716. | Income tax credits. Income tax; adjustments. |
| 77-2716. 77-27,119. | Income tax; adjustments. Income tax; Tax Commissioner; administer and enforce sections; |
| , , | prescribe forms; content; examination of return or report; uniform school district numbering system; audit by Auditor of Public Accounts or Legislative Auditor; wrongful disclosure; exception; penalty. |
| | (d) GENERAL PROVISIONS |
| 77-27,132. | Revenue Distribution Fund; created; use; collections under act; disposition. |
| (r | n) NEBRASKA ADVANTAGE RURAL DEVELOPMENT ACT |
| 77-27,187.01. 77-27,187.02. 77-27,188. | Terms, defined. Application; deadline; contents; fee; written agreement; contents. Tax credit; allowed; when; amount; repayment. |
| | (r) CREDIT FOR PLANNED GIFTS |
| 77-27,228. | Repealed. Laws 2015, LB 3, § 3. |
| 77-27,229. 77-27,230. | Repealed. Laws 2015, LB 3, § 3. Repealed. Laws 2015, LB 3, § 3. |
| 77-27,231. | Repealed. Laws 2015, LB 3, § 3. Repealed. Laws 2015, LB 3, § 3. |
| 77-27,232. | Repealed. Laws 2015, LB 3, § 3. |
| 77-27,233. 77-27,234. | Repealed. Laws 2015, LB 3, § 3. Repealed. Laws 2015, LB 3, § 3. |
| | (s) RENEWABLE ENERGY TAX CREDIT |
| 77-27,235. | Renewable energy tax credit; Department of Revenue; powers. |
| | (u) FEDERAL LEGISLATION |
| 77-27,237. | Out-of-state retailers; collect and remit sales tax; Department of Revenue; duties. |
| | 10/0 |

(a) ACT, RATES, AND DEFINITIONS

77-2701 Act, how cited.

Sections 77-2701 to 77-27,135.01, 77-27,235, and 77-27,236 shall be known and may be cited as the Nebraska Revenue Act of 1967.

Source: Laws 1967, c. 487, § 1, p. 1533; Laws 1984, LB 1124, § 2; Laws 1985, LB 715, § 1; Laws 1985, LB 273, § 40; Laws 1987, LB 773, § 1; Laws 1987, LB 772, § 1; Laws 1987, LB 775, § 14; Laws 1987, LB 523, § 12; Laws 1989, LB 714, § 1; Laws 1989, LB 762, § 9; Laws 1991, LB 444, § 1; Laws 1991, LB 773, § 6; Laws 1991, LB 829, § 19; Laws 1992, LB 871, § 3; Laws 1992, LB 1063, § 180; Laws 1992, Second Spec. Sess., LB 1, § 153; Laws 1992, Fourth Spec. Sess., LB 1, § 22; Laws 1993, LB 138, § 69; Laws 1993, LB 240, § 1; Laws 1993, LB 345, § 14; Laws 1993 LB 587, § 20; Laws 1993, LB 815, § 22; Laws 1994, LB 901, § 1; Laws 1994, LB 938, § 1; Laws 1995, LB 430, § 2; Laws 1996, LB 106, § 2; Laws 1997, LB 182A, § 1; Laws 1998, LB 924, § 27; Laws 2001, LB 172, § 10; Laws 2001, LB 433, § 2; Laws 2002 LB 57, § 2; Laws 2002, LB 947, § 3; Laws 2003, LB 72, § 1; Laws 2003, LB 168, § 1; Laws 2003, LB 282, § 6; Laws 2003, LB 759, § 4; Laws 2004, LB 1017, § 2; Laws 2005, LB 28, § 1; Laws 2005, LB 312, § 6; Laws 2006, LB 872, § 1; Laws 2006, LB 968, § 3; Laws 2006, LB 1189, § 1; Laws 2007, LB223, § 3; Laws 2007, LB343, § 1; Laws 2007, LB367, § 9; Laws 2008, LB916, § 5; Laws 2009, LB9, § 2; Laws 2012, LB727, § 34; Laws 2012 LB830, § 1; Laws 2012, LB970, § 1; Laws 2012, LB1080, § 2; Laws 2014, LB96, § 1; Laws 2014, LB867, § 8; Laws 2015, LB3 § 1; Laws 2015, LB419, § 1.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB3, section 1, with LB419, section 1, to reflect all amendments.

Note: Changes made by LB3 became effective August 30, 2015. Changes made by LB419 became operative January 1, 2016.

77-2701.04 Definitions, where found.

For purposes of sections 77-2701.04 to 77-2713, unless the context otherwise requires, the definitions found in sections 77-2701.05 to 77-2701.55 shall be used.

Source: Laws 1992, LB 871, § 4; Laws 1992, Fourth Spec. Sess., LB 1, § 23; Laws 1993, LB 345, § 15; Laws 1998, LB 924, § 28; R.S.Supp.,2002, § 77-2702.03; Laws 2003, LB 282, § 8; Laws 2003, LB 759, § 6; Laws 2004, LB 1017, § 3; Laws 2005, LB 312, § 7; Laws 2006, LB 968, § 4; Laws 2006, LB 1189, § 2; Laws 2007, LB223, § 4; Laws 2007, LB367, § 10; Laws 2008, LB916, § 6; Laws 2009, LB9, § 3; Laws 2012, LB727, § 35; Laws 2012, LB830, § 2; Laws 2012, LB1080, § 3; Laws 2014, LB96, § 2; Laws 2014, LB867, § 9; Laws 2015, LB419, § 2. Operative date January 1, 2016.

(b) SALES AND USE TAX

77-2704.15 Purchases by state, schools, or governmental units; exemption; purchasing agents.

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- (1)(a) Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of purchases by the state, including public educational institutions recognized or established under the provisions of Chapter 85, or by any county, township, city, village, rural or suburban fire protection district, city airport authority, county airport authority, joint airport authority, drainage district organized under sections 31-401 to 31-450, sanitary drainage district organized under sections 31-501 to 31-553, land bank created under the Nebraska Municipal Land Bank Act, natural resources district, elected county fair board, housing agency as defined in section 71-1575 except for purchases for any commercial operation that does not exclusively benefit the residents of an affordable housing project, cemetery created under section 12-101, or joint entity or agency formed by any combination of two or more counties, townships, cities, villages, or other exempt governmental units pursuant to the Interlocal Cooperation Act, the Integrated Solid Waste Management Act, or the Joint Public Agency Act, except for purchases for use in the business of furnishing gas, water, electricity, or heat, or by any irrigation or reclamation district, the irrigation division of any public power and irrigation district, or public schools or learning communities established under Chapter 79.
- (b) For purposes of this subsection, purchases by the state or by a governmental unit listed in subdivision (a) of this subsection include purchases by a nonprofit corporation under a lease-purchase agreement, financing lease, or other instrument which provides for transfer of title to the property to the state or governmental unit upon payment of all amounts due thereunder. If a nonprofit corporation will be making purchases under a lease-purchase agreement, financing lease, or other instrument as part of a project with a total estimated cost that exceeds the threshold amount, then such purchases shall qualify for an exemption under this section only if the question of proceeding with such project has been submitted at a primary, general, or special election held within the governmental unit that will be a party to the lease-purchase agreement, financing lease, or other instrument and has been approved by the voters of such governmental unit. For purposes of this subdivision, (i) project means the acquisition of real property or the construction of a public building and (ii) threshold amount means the greater of fifty thousand dollars or sixtenths of one percent of the total actual value of real and personal property of the governmental unit that will be a party to the lease-purchase agreement, financing lease, or other instrument as of the end of the governmental unit's prior fiscal year.
- (2) The appointment of purchasing agents shall be recognized for the purpose of altering the status of the construction contractor as the ultimate consumer of building materials which are physically annexed to the structure and which subsequently belong to the state or the governmental unit. The appointment of purchasing agents shall be in writing and occur prior to having any building materials annexed to real estate in the construction, improvement, or repair. The contractor who has been appointed as a purchasing agent may apply for a refund of or use as a credit against a future use tax liability the tax paid on inventory items annexed to real estate in the construction, improvement, or repair of a project for the state or a governmental unit.
- (3) Any governmental unit listed in subsection (1) of this section, except the state, which enters into a contract of construction, improvement, or repair upon property annexed to real estate without first issuing a purchasing agent

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authorization to a contractor or repairperson prior to the building materials being annexed to real estate in the project may apply to the Tax Commissioner for a refund of any sales and use tax paid by the contractor or repairperson on the building materials physically annexed to real estate in the construction, improvement, or repair.

Source: Laws 1992, LB 871, § 39; Laws 1993, LB 345, § 44; Laws 1994, LB 977, § 5; Laws 1994, LB 1207, § 16; Laws 1999, LB 87, § 86; Laws 1999, LB 232, § 1; Laws 2000, LB 557, § 1; Laws 2002, LB 123, § 1; Laws 2004, LB 1017, § 14; Laws 2006, LB 1189, § 6; Laws 2009, LB392, § 8; Laws 2011, LB252, § 2; Laws 2012, LB902, § 2; Laws 2013, LB97, § 26; Laws 2015, LB52, § 1. Operative date October 1, 2015.

Cross References

Integrated Solid Waste Management Act, see section 13-2001. Interlocal Cooperation Act, see section 13-801. Joint Public Agency Act, see section 13-2501. Nebraska Municipal Land Bank Act, see section 19-5201.

77-2704.67 Membership or admission to or purchase by zoo or aquarium; exemption.

Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of any sale of a membership in or an admission to or any purchase by a nationally accredited zoo or aquarium operated by a public agency or nonprofit corporation primarily for educational, scientific, or tourism purposes.

Source: Laws 2015, LB419, § 3. Operative date January 1, 2016.

- 77-2711 Sales and use tax; Tax Commissioner; enforcement; records; retain; reports; wrongful disclosures; exceptions; information provided to municipality; penalty; waiver; streamlined sales and use tax agreement; confidentiality rights.
- (1)(a) The Tax Commissioner shall enforce sections 77-2701.04 to 77-2713 and may prescribe, adopt, and enforce rules and regulations relating to the administration and enforcement of such sections.
- (b) The Tax Commissioner may prescribe the extent to which any ruling or regulation shall be applied without retroactive effect.
- (2) The Tax Commissioner may employ accountants, auditors, investigators, assistants, and clerks necessary for the efficient administration of the Nebraska Revenue Act of 1967 and may delegate authority to his or her representatives to conduct hearings, prescribe regulations, or perform any other duties imposed by such act.
- (3)(a) Every seller, every retailer, and every person storing, using, or otherwise consuming in this state property purchased from a retailer shall keep such records, receipts, invoices, and other pertinent papers in such form as the Tax Commissioner may reasonably require.
- (b) Every such seller, retailer, or person shall keep such records for not less than three years from the making of such records unless the Tax Commissioner in writing sooner authorized their destruction.

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- (4) The Tax Commissioner or any person authorized in writing by him or her may examine the books, papers, records, and equipment of any person selling property and any person liable for the use tax and may investigate the character of the business of the person in order to verify the accuracy of any return made or, if no return is made by the person, to ascertain and determine the amount required to be paid. In the examination of any person selling property or of any person liable for the use tax, an inquiry shall be made as to the accuracy of the reporting of city sales and use taxes for which the person is liable under the Local Option Revenue Act or sections 13-319, 13-324, and 13-2813 and the accuracy of the allocation made between the various counties, cities, villages, and municipal counties of the tax due. The Tax Commissioner may make or cause to be made copies of resale or exemption certificates and may pay a reasonable amount to the person having custody of the records for providing such copies.
- (5) The taxpayer shall have the right to keep or store his or her records at a point outside this state and shall make his or her records available to the Tax Commissioner at all times.
- (6) In administration of the use tax, the Tax Commissioner may require the filing of reports by any person or class of persons having in his, her, or their possession or custody information relating to sales of property, the storage, use, or other consumption of which is subject to the tax. The report shall be filed when the Tax Commissioner requires and shall set forth the names and addresses of purchasers of the property, the sales price of the property, the date of sale, and such other information as the Tax Commissioner may require.
- (7) It shall be a Class I misdemeanor for the Tax Commissioner or any official or employee of the Tax Commissioner, the State Treasurer, or the Department of Administrative Services to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and activities of any retailer or any other person visited or examined in the discharge of official duty or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof, or any book containing any abstract or particulars thereof to be seen or examined by any person not connected with the Tax Commissioner. Nothing in this section shall be construed to prohibit (a) the delivery to a taxpayer, his or her duly authorized representative, or his or her successors, receivers, trustees, executors, administrators, assignees, or guarantors, if directly interested, of a certified copy of any return or report in connection with his or her tax, (b) the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof, (c) the inspection by the Attorney General, other legal representative of the state, or county attorney of the reports or returns of any taxpayer when either (i) information on the reports or returns is considered by the Attorney General to be relevant to any action or proceeding instituted by the taxpayer or against whom an action or proceeding is being considered or has been commenced by any state agency or the county or (ii) the taxpayer has instituted an action to review the tax based thereon or an action or proceeding against the taxpayer for collection of tax or failure to comply with the Nebraska Revenue Act of 1967 is being considered or has been commenced, (d) the furnishing of any information to the United States Government or to states allowing similar privileges to the Tax Commissioner, (e) the disclosure of information and records to a collection agency contracting with the Tax Commissioner pursuant to sections

- 77-377.01 to 77-377.04, (f) the disclosure to another party to a transaction of information and records concerning the transaction between the taxpayer and the other party, (g) the disclosure of information pursuant to section 77-27,195 or 77-5731, or (h) the disclosure of information to the Department of Labor necessary for the administration of the Employment Security Law, the Contractor Registration Act, or the Employee Classification Act.
- (8) Notwithstanding the provisions of subsection (7) of this section, the Tax Commissioner may permit the Postal Inspector of the United States Postal Service or his or her delegates to inspect the reports or returns of any person filed pursuant to the Nebraska Revenue Act of 1967 when information on the reports or returns is relevant to any action or proceeding instituted or being considered by the United States Postal Service against such person for the fraudulent use of the mails to carry and deliver false and fraudulent tax returns to the Tax Commissioner with the intent to defraud the State of Nebraska or to evade the payment of Nebraska state taxes.
- (9) Notwithstanding the provisions of subsection (7) of this section, the Tax Commissioner may permit other tax officials of this state to inspect the tax returns, reports, and applications filed under sections 77-2701.04 to 77-2713, but such inspection shall be permitted only for purposes of enforcing a tax law and only to the extent and under the conditions prescribed by the rules and regulations of the Tax Commissioner.
- (10) Notwithstanding the provisions of subsection (7) of this section, the Tax Commissioner may, upon request, provide the county board of any county which has exercised the authority granted by section 81-3716 with a list of the names and addresses of the hotels located within the county for which lodging sales tax returns have been filed or for which lodging sales taxes have been remitted for the county's County Visitors Promotion Fund under the Nebraska Visitors Development Act.

The information provided by the Tax Commissioner shall indicate only the names and addresses of the hotels located within the requesting county for which lodging sales tax returns have been filed for a specified period and the fact that lodging sales taxes remitted by or on behalf of the hotel have constituted a portion of the total sum remitted by the state to the county for a specified period under the provisions of the Nebraska Visitors Development Act. No additional information shall be revealed.

- (11)(a) Notwithstanding the provisions of subsection (7) of this section, the Tax Commissioner shall, upon written request by the Auditor of Public Accounts or the Legislative Performance Audit Committee, make tax returns and tax return information open to inspection by or disclosure to the Auditor of Public Accounts or employees of the office of Legislative Audit for the purpose of and to the extent necessary in making an audit of the Department of Revenue pursuant to section 50-1205 or 84-304. Confidential tax returns and tax return information shall be audited only upon the premises of the Department of Revenue. All audit workpapers pertaining to the audit of the Department of Revenue shall be stored in a secure place in the Department of Revenue.
- (b) No employee of the Auditor of Public Accounts or the office of Legislative Audit shall disclose to any person, other than another Auditor of Public Accounts or office employee whose official duties require such disclosure or as provided in subsections (3) and (4) of section 50-1213, any return or return information described in the Nebraska Revenue Act of 1967 in a form which

can be associated with or otherwise identify, directly or indirectly, a particular taxpayer.

- (c) Any person who violates the provisions of this subsection shall be guilty of a Class I misdemeanor. For purposes of this subsection, employee includes a former Auditor of Public Accounts or office of Legislative Audit employee.
- (12) For purposes of this subsection and subsections (11) and (14) of this section:
- (a) Disclosure means the making known to any person in any manner a tax return or return information;
 - (b) Return information means:
- (i) A taxpayer's identification number and (A) the nature, source, or amount of his or her income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments, whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing or (B) any other data received by, recorded by, prepared by, furnished to, or collected by the Tax Commissioner with respect to a return or the determination of the existence or possible existence of liability or the amount of liability of any person for any tax, penalty, interest, fine, forfeiture, or other imposition or offense; and
- (ii) Any part of any written determination or any background file document relating to such written determination; and
- (c) Tax return or return means any tax or information return or claim for refund required by, provided for, or permitted under sections 77-2701 to 77-2713 which is filed with the Tax Commissioner by, on behalf of, or with respect to any person and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to or part of the filed return.
- (13) Notwithstanding the provisions of subsection (7) of this section, the Tax Commissioner shall, upon request, provide any municipality which has adopted the local option sales tax under the Local Option Revenue Act with a list of the names and addresses of the retailers which have collected the local option sales tax for the municipality. The request may be made annually and shall be submitted to the Tax Commissioner on or before June 30 of each year. The information provided by the Tax Commissioner shall indicate only the names and addresses of the retailers. The Tax Commissioner may provide additional information to a municipality so long as the information does not include any data detailing the specific revenue, expenses, or operations of any particular business.
- (14)(a) Notwithstanding the provisions of subsection (7) of this section, the Tax Commissioner shall, upon written request, provide an individual certified under subdivision (b) of this subsection representing a municipality which has adopted the local option sales and use tax under the Local Option Revenue Act with confidential sales and use tax returns and sales and use tax return information regarding taxpayers that possess a sales tax permit and the amounts remitted by such permitholders at locations within the boundaries of the requesting municipality or with confidential business use tax returns and business use tax return information regarding taxpayers that file a Nebraska and Local Business Use Tax Return and the amounts remitted by such taxpayers at locations within the boundaries of the requesting municipality. Any

written request pursuant to this subsection shall provide the Department of Revenue with no less than ten business days to prepare the sales and use tax returns and sales and use tax return information requested. Such returns and return information shall be viewed only upon the premises of the department.

- (b) Each municipality that seeks to request information under subdivision (a) of this subsection shall certify to the Department of Revenue one individual who is authorized by such municipality to make such request and review the documents described in subdivision (a) of this subsection. The individual may be a municipal employee or an individual who contracts with the requesting municipality to provide financial, accounting, or other administrative services.
- (c) No individual certified by a municipality pursuant to subdivision (b) of this subsection shall disclose to any person any information obtained pursuant to a review under this subsection. An individual certified by a municipality pursuant to subdivision (b) of this subsection shall remain subject to this subsection after he or she (i) is no longer certified or (ii) is no longer in the employment of or under contract with the certifying municipality.
- (d) Any person who violates the provisions of this subsection shall be guilty of a Class I misdemeanor.
- (e) The Department of Revenue shall not be held liable by any person for an impermissible disclosure by a municipality or any agent or employee thereof of any information obtained pursuant to a review under this subsection.
- (15) In all proceedings under the Nebraska Revenue Act of 1967, the Tax Commissioner may act for and on behalf of the people of the State of Nebraska. The Tax Commissioner in his or her discretion may waive all or part of any penalties provided by the provisions of such act or interest on delinquent taxes specified in section 45-104.02, as such rate may from time to time be adjusted.
- (16)(a) The purpose of this subsection is to set forth the state's policy for the protection of the confidentiality rights of all participants in the system operated pursuant to the streamlined sales and use tax agreement and of the privacy interests of consumers who deal with model 1 sellers.
 - (b) For purposes of this subsection:
 - (i) Anonymous data means information that does not identify a person;
- (ii) Confidential taxpayer information means all information that is protected under a member state's laws, regulations, and privileges; and
- (iii) Personally identifiable information means information that identifies a person.
- (c) The state agrees that a fundamental precept for model 1 sellers is to preserve the privacy of consumers by protecting their anonymity. With very limited exceptions, a certified service provider shall perform its tax calculation, remittance, and reporting functions without retaining the personally identifiable information of consumers.
- (d) The governing board of the member states in the streamlined sales and use tax agreement may certify a certified service provider only if that certified service provider certifies that:
- (i) Its system has been designed and tested to ensure that the fundamental precept of anonymity is respected;
- (ii) Personally identifiable information is only used and retained to the extent necessary for the administration of model 1 with respect to exempt purchasers; 2015 Supplement 1076

- (iii) It provides consumers clear and conspicuous notice of its information practices, including what information it collects, how it collects the information, how it uses the information, how long, if at all, it retains the information, and whether it discloses the information to member states. Such notice shall be satisfied by a written privacy policy statement accessible by the public on the web site of the certified service provider;
- (iv) Its collection, use, and retention of personally identifiable information is limited to that required by the member states to ensure the validity of exemptions from taxation that are claimed by reason of a consumer's status or the intended use of the goods or services purchased; and
- (v) It provides adequate technical, physical, and administrative safeguards so as to protect personally identifiable information from unauthorized access and disclosure.
- (e) The state shall provide public notification to consumers, including exempt purchasers, of the state's practices relating to the collection, use, and retention of personally identifiable information.
- (f) When any personally identifiable information that has been collected and retained is no longer required for the purposes set forth in subdivision (16)(d)(iv) of this section, such information shall no longer be retained by the member states.
- (g) When personally identifiable information regarding an individual is retained by or on behalf of the state, it shall provide reasonable access by such individual to his or her own information in the state's possession and a right to correct any inaccurately recorded information.
- (h) If anyone other than a member state, or a person authorized by that state's law or the agreement, seeks to discover personally identifiable information, the state from whom the information is sought should make a reasonable and timely effort to notify the individual of such request.
 - (i) This privacy policy is subject to enforcement by the Attorney General.
- (j) All other laws and regulations regarding the collection, use, and maintenance of confidential taxpayer information remain fully applicable and binding. Without limitation, this subsection does not enlarge or limit the state's authority to:
- (i) Conduct audits or other reviews as provided under the agreement and state law;
- (ii) Provide records pursuant to the federal Freedom of Information Act, disclosure laws with governmental agencies, or other regulations;
- (iii) Prevent, consistent with state law, disclosure of confidential taxpayer information;
- (iv) Prevent, consistent with federal law, disclosure or misuse of federal return information obtained under a disclosure agreement with the Internal Revenue Service; and
- (v) Collect, disclose, disseminate, or otherwise use anonymous data for governmental purposes.

Source: Laws 1967, c. 487, § 11, p. 1566; Laws 1969, c. 683, § 7, p. 2641; Laws 1977, LB 39, § 239; Laws 1981, LB 170, § 6; Laws 1982, LB 705, § 2; Laws 1984, LB 962, § 12; Laws 1985, LB 344, § 4; Laws 1987, LB 523, § 17; Laws 1991, LB 773, § 10; Laws 1992,

LB 871, § 61; Laws 1992, Fourth Spec. Sess., LB 1, § 31; Laws 1993, LB 345, § 60; Laws 1994, LB 1175, § 1; Laws 1995, LB 134, § 3; Laws 1996, LB 1177, § 18; Laws 2001, LB 142, § 56; Laws 2003, LB 282, § 73; Laws 2005, LB 216, § 9; Laws 2005, LB 312, § 11; Laws 2006, LB 588, § 8; Laws 2007, LB94, § 1; Laws 2007, LB223, § 9; Laws 2008, LB914, § 8; Laws 2009, LB165, § 10; Laws 2010, LB563, § 14; Laws 2010, LB879, § 9; Laws 2012, LB209, § 1; Laws 2012, LB1053, § 25; Laws 2013, LB39, § 12; Laws 2014, LB867, § 15; Laws 2015, LB539, § 6. Effective date May 28, 2015.

Cross References

Contractor Registration Act, see section 48-2101. Employee Classification Act, see section 48-2901. Employment Security Law, see section 48-601. Local Option Revenue Act, see section 77-27,148. Nebraska Visitors Development Act, see section 81-3701.

(c) INCOME TAX

77-2715.01 Income and sales tax; Legislature; set rates; limitations; primary rate; Tax Rate Review Committee; members; meetings; report.

- (1)(a) Commencing in 1987 the Legislature shall set the rates for the income tax imposed by section 77-2715 and the rate of the sales tax imposed by subsection (1) of section 77-2703. For taxable years beginning or deemed to begin before January 1, 2013, the rate of the income tax set by the Legislature shall be considered the primary rate for establishing the tax rate schedules used to compute the tax.
- (b) The Legislature shall set the rates of the sales tax and income tax so that the estimated funds available plus estimated receipts from the sales, use, income, and franchise taxes will be not less than three percent nor more than seven percent in excess of the appropriations and express obligations for the biennium for which the appropriations are made. The purpose of this subdivision is to insure that there shall be maintained in the state treasury an adequate General Fund balance, considering cash flow, to meet the appropriations and express obligations of the state.
- (c) For purposes of this section, express obligation shall mean an obligation which has fiscal impact identifiable by a sum certain or by an established percentage or other determinative factor or factors.
- (2) The Speaker of the Legislature and the chairpersons of the Legislature's Executive Board, Revenue Committee, and Appropriations Committee shall constitute a committee to be known as the Tax Rate Review Committee. The Tax Rate Review Committee shall meet with the Tax Commissioner within ten days after July 15 and November 15 of each year and shall determine whether the rates for sales tax and income tax should be changed. In making such determination the committee shall recalculate the requirements pursuant to the formula set forth in subsection (1) of this section, taking into consideration the appropriations and express obligations for any session, all miscellaneous claims, deficiency bills, and all emergency appropriations. The committee shall prepare an annual report of its determinations under this section. The committee shall submit such report electronically to the Legislature and shall append

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the tax expenditure report required under section 77-382 and the revenue volatility report required under section 50-419.02.

In the event it is determined by a majority vote of the committee that the rates must be changed as a result of a regular or special session or as a result of a change in the Internal Revenue Code of 1986 and amendments thereto, other provisions of the laws of the United States relating to federal income taxes, and the rules and regulations issued under such laws, the committee shall petition the Governor to call a special session of the Legislature to make whatever rate changes may be necessary.

Source: Laws 1969, c. 684, § 3, p. 2654; Laws 1971, LB 167, § 1; Laws 1973, LB 10, § 1; Laws 1975, LB 589, § 1; Laws 1975, Spec. Sess., LB 4, § 1; Laws 1976, LB 651, § 1; Laws 1978, LB 327, § 1; Laws 1982, LB 304, § 1; Laws 1982, LB 454, § 1; Laws 1982, LB 757, § 1; Laws 1982, LB 693, § 1; Laws 1983, LB 59, § 1; Laws 1983, LB 169, § 2; Laws 1983, LB 363, § 3; Laws 1984, LB 892, § 7; Laws 1985, LB 282, § 1; Laws 1986, LB 258, § 17; Laws 1987, LB 773, § 7; Laws 1988, LB 130, § 1; Laws 2012, LB962, § 2; Laws 2012, LB970, § 3; Laws 2015, LB33, § 2. Effective date August 30, 2015.

77-2715.07 Income tax credits.

- (1) There shall be allowed to qualified resident individuals as a nonrefundable credit against the income tax imposed by the Nebraska Revenue Act of 1967:
- (a) A credit equal to the federal credit allowed under section 22 of the Internal Revenue Code; and
 - (b) A credit for taxes paid to another state as provided in section 77-2730.
- (2) There shall be allowed to qualified resident individuals against the income tax imposed by the Nebraska Revenue Act of 1967:
- (a) For returns filed reporting federal adjusted gross incomes of greater than twenty-nine thousand dollars, a nonrefundable credit equal to twenty-five percent of the federal credit allowed under section 21 of the Internal Revenue Code of 1986, as amended, except that for taxable years beginning or deemed to begin on or after January 1, 2015, such nonrefundable credit shall be allowed only if the individual would have received the federal credit allowed under section 21 of the code after adding back in any carryforward of a net operating loss that was deducted pursuant to such section in determining eligibility for the federal credit;
- (b) For returns filed reporting federal adjusted gross income of twenty-nine thousand dollars or less, a refundable credit equal to a percentage of the federal credit allowable under section 21 of the Internal Revenue Code of 1986, as amended, whether or not the federal credit was limited by the federal tax liability. The percentage of the federal credit shall be one hundred percent for incomes not greater than twenty-two thousand dollars, and the percentage shall be reduced by ten percent for each one thousand dollars, or fraction thereof, by which the reported federal adjusted gross income exceeds twenty-two thousand dollars, except that for taxable years beginning or deemed to begin on or after January 1, 2015, such refundable credit shall be allowed only if the individual would have received the federal credit allowed under section 21 of the code

after adding back in any carryforward of a net operating loss that was deducted pursuant to such section in determining eligibility for the federal credit;

- (c) A refundable credit as provided in section 77-5209.01 for individuals who qualify for an income tax credit as a qualified beginning farmer or livestock producer under the Beginning Farmer Tax Credit Act for all taxable years beginning or deemed to begin on or after January 1, 2006, under the Internal Revenue Code of 1986, as amended;
- (d) A refundable credit for individuals who qualify for an income tax credit under the Angel Investment Tax Credit Act, the Nebraska Advantage Microenterprise Tax Credit Act, or the Nebraska Advantage Research and Development Act; and
- (e) A refundable credit equal to ten percent of the federal credit allowed under section 32 of the Internal Revenue Code of 1986, as amended, except that for taxable years beginning or deemed to begin on or after January 1, 2015, such refundable credit shall be allowed only if the individual would have received the federal credit allowed under section 32 of the code after adding back in any carryforward of a net operating loss that was deducted pursuant to such section in determining eligibility for the federal credit.
- (3) There shall be allowed to all individuals as a nonrefundable credit against the income tax imposed by the Nebraska Revenue Act of 1967:
 - (a) A credit for personal exemptions allowed under section 77-2716.01;
- (b) A credit for contributions to certified community betterment programs as provided in the Community Development Assistance Act. Each partner, each shareholder of an electing subchapter S corporation, each beneficiary of an estate or trust, or each member of a limited liability company shall report his or her share of the credit in the same manner and proportion as he or she reports the partnership, subchapter S corporation, estate, trust, or limited liability company income;
- (c) A credit for investment in a biodiesel facility as provided in section 77-27,236;
 - (d) A credit as provided in the New Markets Job Growth Investment Act; and
- (e) A credit as provided in the Nebraska Job Creation and Mainstreet Revitalization Act.
- (4) There shall be allowed as a credit against the income tax imposed by the Nebraska Revenue Act of 1967:
- (a) A credit to all resident estates and trusts for taxes paid to another state as provided in section 77-2730:
- (b) A credit to all estates and trusts for contributions to certified community betterment programs as provided in the Community Development Assistance Act; and
- (c) A refundable credit for individuals who qualify for an income tax credit as an owner of agricultural assets under the Beginning Farmer Tax Credit Act for all taxable years beginning or deemed to begin on or after January 1, 2009, under the Internal Revenue Code of 1986, as amended. The credit allowed for each partner, shareholder, member, or beneficiary of a partnership, corporation, limited liability company, or estate or trust qualifying for an income tax credit as an owner of agricultural assets under the Beginning Farmer Tax Credit Act shall be equal to the partner's, shareholder's, member's, or beneficia-

ry's portion of the amount of tax credit distributed pursuant to subsection (4) of section 77-5211.

- (5)(a) For all taxable years beginning on or after January 1, 2007, and before January 1, 2009, under the Internal Revenue Code of 1986, as amended, there shall be allowed to each partner, shareholder, member, or beneficiary of a partnership, subchapter S corporation, limited liability company, or estate or trust a nonrefundable credit against the income tax imposed by the Nebraska Revenue Act of 1967 equal to fifty percent of the partner's, shareholder's, member's, or beneficiary's portion of the amount of franchise tax paid to the state under sections 77-3801 to 77-3807 by a financial institution.
- (b) For all taxable years beginning on or after January 1, 2009, under the Internal Revenue Code of 1986, as amended, there shall be allowed to each partner, shareholder, member, or beneficiary of a partnership, subchapter S corporation, limited liability company, or estate or trust a nonrefundable credit against the income tax imposed by the Nebraska Revenue Act of 1967 equal to the partner's, shareholder's, member's, or beneficiary's portion of the amount of franchise tax paid to the state under sections 77-3801 to 77-3807 by a financial institution.
- (c) Each partner, shareholder, member, or beneficiary shall report his or her share of the credit in the same manner and proportion as he or she reports the partnership, subchapter S corporation, limited liability company, or estate or trust income. If any partner, shareholder, member, or beneficiary cannot fully utilize the credit for that year, the credit may not be carried forward or back.

Source: Laws 1987, LB 773, § 6; Laws 1989, LB 739, § 2; Laws 1993, LB 5, § 3; Laws 1993, LB 121, § 503; Laws 1993, LB 240, § 4; Laws 1993, LB 815, § 23; Laws 1994, LB 977, § 12; Laws 1996, LB 898, § 5; Laws 1998, LB 1028, § 2; Laws 1999, LB 630, § 1; Laws 2001, LB 433, § 4; Laws 2005, LB 312, § 12; Laws 2006, LB 968, § 8; Laws 2006, LB 990, § 1; Laws 2007, LB343, § 3; Laws 2007, LB367, § 20; Laws 2007, LB456, § 1; Laws 2009, LB165, § 12; Laws 2011, LB389, § 12; Laws 2012, LB1128, § 22; Laws 2014, LB191, § 17; Laws 2015, LB591, § 12. Operative date May 28, 2015.

Cross References

Angel Investment Tax Credit Act, see section 77-6301.

Beginning Farmer Tax Credit Act, see section 77-5201.

Community Development Assistance Act, see section 13-201.

Nebraska Advantage Microenterprise Tax Credit Act, see section 77-5901.

Nebraska Advantage Research and Development Act, see section 77-5801.

Nebraska Job Creation and Mainstreet Revitalization Act, see section 77-2901

New Markets Job Growth Investment Act, see section 77-1101.

77-2716 Income tax; adjustments.

- (1) The following adjustments to federal adjusted gross income or, for corporations and fiduciaries, federal taxable income shall be made for interest or dividends received:
- (a) There shall be subtracted interest or dividends received by the owner of obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent includable in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States;

- (b) There shall be subtracted that portion of the total dividends and other income received from a regulated investment company which is attributable to obligations described in subdivision (a) of this subsection as reported to the recipient by the regulated investment company;
- (c) There shall be added interest or dividends received by the owner of obligations of the District of Columbia, other states of the United States, or their political subdivisions, authorities, commissions, or instrumentalities to the extent excluded in the computation of gross income for federal income tax purposes except that such interest or dividends shall not be added if received by a corporation which is a regulated investment company;
- (d) There shall be added that portion of the total dividends and other income received from a regulated investment company which is attributable to obligations described in subdivision (c) of this subsection and excluded for federal income tax purposes as reported to the recipient by the regulated investment company; and
- (e)(i) Any amount subtracted under this subsection shall be reduced by any interest on indebtedness incurred to carry the obligations or securities described in this subsection or the investment in the regulated investment company and by any expenses incurred in the production of interest or dividend income described in this subsection to the extent that such expenses, including amortizable bond premiums, are deductible in determining federal taxable income.
- (ii) Any amount added under this subsection shall be reduced by any expenses incurred in the production of such income to the extent disallowed in the computation of federal taxable income.
- (2) There shall be allowed a net operating loss derived from or connected with Nebraska sources computed under rules and regulations adopted and promulgated by the Tax Commissioner consistent, to the extent possible under the Nebraska Revenue Act of 1967, with the laws of the United States. For a resident individual, estate, or trust, the net operating loss computed on the federal income tax return shall be adjusted by the modifications contained in this section. For a nonresident individual, estate, or trust or for a partial-year resident individual, the net operating loss computed on the federal return shall be adjusted by the modifications contained in this section and any carryovers or carrybacks shall be limited to the portion of the loss derived from or connected with Nebraska sources.
- (3) There shall be subtracted from federal adjusted gross income for all taxable years beginning on or after January 1, 1987, the amount of any state income tax refund to the extent such refund was deducted under the Internal Revenue Code, was not allowed in the computation of the tax due under the Nebraska Revenue Act of 1967, and is included in federal adjusted gross income.
- (4) Federal adjusted gross income, or, for a fiduciary, federal taxable income shall be modified to exclude the portion of the income or loss received from a small business corporation with an election in effect under subchapter S of the Internal Revenue Code or from a limited liability company organized pursuant to the Nebraska Uniform Limited Liability Company Act that is not derived from or connected with Nebraska sources as determined in section 77-2734.01.
- (5) There shall be subtracted from federal adjusted gross income or, for corporations and fiduciaries, federal taxable income dividends received or 2015 Supplement 1082

deemed to be received from corporations which are not subject to the Internal Revenue Code.

- (6) There shall be subtracted from federal taxable income a portion of the income earned by a corporation subject to the Internal Revenue Code of 1986 that is actually taxed by a foreign country or one of its political subdivisions at a rate in excess of the maximum federal tax rate for corporations. The taxpayer may make the computation for each foreign country or for groups of foreign countries. The portion of the taxes that may be deducted shall be computed in the following manner:
- (a) The amount of federal taxable income from operations within a foreign taxing jurisdiction shall be reduced by the amount of taxes actually paid to the foreign jurisdiction that are not deductible solely because the foreign tax credit was elected on the federal income tax return;
- (b) The amount of after-tax income shall be divided by one minus the maximum tax rate for corporations in the Internal Revenue Code; and
- (c) The result of the calculation in subdivision (b) of this subsection shall be subtracted from the amount of federal taxable income used in subdivision (a) of this subsection. The result of such calculation, if greater than zero, shall be subtracted from federal taxable income.
- (7) Federal adjusted gross income shall be modified to exclude any amount repaid by the taxpayer for which a reduction in federal tax is allowed under section 1341(a)(5) of the Internal Revenue Code.
- (8)(a) Federal adjusted gross income or, for corporations and fiduciaries, federal taxable income shall be reduced, to the extent included, by income from interest, earnings, and state contributions received from the Nebraska educational savings plan trust created in sections 85-1801 to 85-1814 and the achieving a better life experience program as provided in sections 77-1401 to 77-1409.
- (b) Federal adjusted gross income or, for corporations and fiduciaries, federal taxable income shall be reduced by any contributions as a participant in the Nebraska educational savings plan trust or in the achieving a better life experience program as provided in sections 77-1401 to 77-1409, to the extent not deducted for federal income tax purposes, but not to exceed five thousand dollars per married filing separate return or ten thousand dollars for any other return. With respect to a qualified rollover within the meaning of section 529 of the Internal Revenue Code from another state's plan, any interest, earnings, and state contributions received from the other state's educational savings plan which is qualified under section 529 of the code shall qualify for the reduction provided in this subdivision. For contributions by a custodian of a custodial account including rollovers from another custodial account, the reduction shall only apply to funds added to the custodial account after January 1, 2014.
- (c) Federal adjusted gross income or, for corporations and fiduciaries, federal taxable income shall be increased by the amount resulting from the cancellation of a participation agreement refunded to the taxpayer as a participant in the Nebraska educational savings plan trust to the extent previously deducted as a contribution to the trust or in the achieving a better life experience program as provided in sections 77-1401 to 77-1409, if applicable.
- (9)(a) For income tax returns filed after September 10, 2001, for taxable years beginning or deemed to begin before January 1, 2006, under the Internal

Revenue Code of 1986, as amended, federal adjusted gross income or, for corporations and fiduciaries, federal taxable income shall be increased by eighty-five percent of any amount of any federal bonus depreciation received under the federal Job Creation and Worker Assistance Act of 2002 or the federal Jobs and Growth Tax Act of 2003, under section 168(k) or section 1400L of the Internal Revenue Code of 1986, as amended, for assets placed in service after September 10, 2001, and before December 31, 2005.

- (b) For a partnership, limited liability company, cooperative, including any cooperative exempt from income taxes under section 521 of the Internal Revenue Code of 1986, as amended, limited cooperative association, subchapter S corporation, or joint venture, the increase shall be distributed to the partners, members, shareholders, patrons, or beneficiaries in the same manner as income is distributed for use against their income tax liabilities.
- (c) For a corporation with a unitary business having activity both inside and outside the state, the increase shall be apportioned to Nebraska in the same manner as income is apportioned to the state by section 77-2734.05.
- (d) The amount of bonus depreciation added to federal adjusted gross income or, for corporations and fiduciaries, federal taxable income by this subsection shall be subtracted in a later taxable year. Twenty percent of the total amount of bonus depreciation added back by this subsection for tax years beginning or deemed to begin before January 1, 2003, under the Internal Revenue Code of 1986, as amended, may be subtracted in the first taxable year beginning or deemed to begin on or after January 1, 2005, under the Internal Revenue Code of 1986, as amended, and twenty percent in each of the next four following taxable years. Twenty percent of the total amount of bonus depreciation added back by this subsection for tax years beginning or deemed to begin on or after January 1, 2003, may be subtracted in the first taxable year beginning or deemed to begin on or after January 1, 2006, under the Internal Revenue Code of 1986, as amended, and twenty percent in each of the next four following taxable years.
- (10) For taxable years beginning or deemed to begin on or after January 1, 2003, and before January 1, 2006, under the Internal Revenue Code of 1986, as amended, federal adjusted gross income or, for corporations and fiduciaries, federal taxable income shall be increased by the amount of any capital investment that is expensed under section 179 of the Internal Revenue Code of 1986, as amended, that is in excess of twenty-five thousand dollars that is allowed under the federal Jobs and Growth Tax Act of 2003. Twenty percent of the total amount of expensing added back by this subsection for tax years beginning or deemed to begin on or after January 1, 2003, may be subtracted in the first taxable year beginning or deemed to begin on or after January 1, 2006, under the Internal Revenue Code of 1986, as amended, and twenty percent in each of the next four following tax years.
- (11)(a) Federal adjusted gross income shall be reduced by contributions, up to two thousand dollars per married filing jointly return or one thousand dollars for any other return, and any investment earnings made as a participant in the Nebraska long-term care savings plan under the Long-Term Care Savings Plan Act, to the extent not deducted for federal income tax purposes.
- (b) Federal adjusted gross income shall be increased by the withdrawals made as a participant in the Nebraska long-term care savings plan under the act by a person who is not a qualified individual or for any reason other than

transfer of funds to a spouse, long-term care expenses, long-term care insurance premiums, or death of the participant, including withdrawals made by reason of cancellation of the participation agreement or termination of the plan, to the extent previously deducted as a contribution or as investment earnings.

- (12) There shall be added to federal adjusted gross income for individuals, estates, and trusts any amount taken as a credit for franchise tax paid by a financial institution under sections 77-3801 to 77-3807 as allowed by subsection (5) of section 77-2715.07.
- (13) For taxable years beginning or deemed to begin on or after January 1, 2015, under the Internal Revenue Code of 1986, as amended, federal adjusted gross income shall be reduced by the amount received as benefits under the federal Social Security Act which are included in the federal adjusted gross income if:
- (a) For taxpayers filing a married filing joint return, federal adjusted gross income is fifty-eight thousand dollars or less; or
- (b) For taxpayers filing any other return, federal adjusted gross income is forty-three thousand dollars or less.
- (14) For taxable years beginning or deemed to begin on or after January 1, 2015, under the Internal Revenue Code of 1986, as amended, an individual may make a one-time election within two calendar years after the date of his or her retirement from the military to exclude income received as a military retirement benefit by the individual to the extent included in federal adjusted gross income and as provided in this subsection. The individual may elect to exclude forty percent of his or her military retirement benefit income for seven consecutive taxable years beginning with the year in which the election is made or may elect to exclude fifteen percent of his or her military retirement benefit income for all taxable years beginning with the year in which he or she turns sixty-seven years of age. For purposes of this subsection, military retirement benefit means retirement benefits that are periodic payments attributable to service in the uniformed services of the United States for personal services performed by an individual prior to his or her retirement.

Source: Laws 1967, c. 487, § 16, p. 1579; Laws 1983, LB 619, § 1; Laws 1984, LB 962, § 15; Laws 1984, LB 1124, § 3; Laws 1985, LB 273, § 50; Laws 1986, LB 774, § 9; Laws 1987, LB 523, § 20; Laws 1987, LB 773, § 9; Laws 1989, LB 458, § 2; Laws 1989, LB 459, § 3; Laws 1991, LB 773, § 13; Laws 1993, LB 121, § 504; Laws 1994, LB 977, § 13; Laws 1997, LB 401, § 2; Laws 1998, LB 1028, § 3; Laws 2000, LB 1003, § 15; Laws 2002, LB 1085, § 18; Laws 2003, LB 596, § 1; Laws 2005, LB 216, § 10; Laws 2006, LB 965, § 6; Laws 2006, LB 968, § 9; Laws 2007, LB338, § 1; Laws 2007, LB368, § 135; Laws 2007, LB456, § 2; Laws 2010, LB197, § 1; Laws 2010, LB888, § 104; Laws 2013, LB283, § 6; Laws 2013, LB296, § 1; Laws 2014, LB987, § 2; Laws 2015, LB591, § 13.

Cross References

Long-Term Care Savings Plan Act, see section 77-6101. Nebraska Uniform Limited Liability Company Act, see section 21-101.

Operative date May 28, 2015.

- 77-27,119 Income tax; Tax Commissioner; administer and enforce sections; prescribe forms; content; examination of return or report; uniform school district numbering system; audit by Auditor of Public Accounts or Legislative Auditor; wrongful disclosure; exception; penalty.
- (1) The Tax Commissioner shall administer and enforce the income tax imposed by sections 77-2714 to 77-27,135, and he or she is authorized to conduct hearings, to adopt and promulgate such rules and regulations, and to require such facts and information to be reported as he or she may deem necessary to enforce the income tax provisions of such sections, except that such rules, regulations, and reports shall not be inconsistent with the laws of this state or the laws of the United States. The Tax Commissioner may for enforcement and administrative purposes divide the state into a reasonable number of districts in which branch offices may be maintained.
- (2)(a) The Tax Commissioner may prescribe the form and contents of any return or other document required to be filed under the income tax provisions. Such return or other document shall be compatible as to form and content with the return or document required by the laws of the United States. The form shall have a place where the taxpayer shall designate the high school district in which he or she lives and the county in which the high school district is headquartered. The Tax Commissioner shall adopt and promulgate such rules and regulations as may be necessary to insure compliance with this requirement.
- (b) The State Department of Education, with the assistance and cooperation of the Department of Revenue, shall develop a uniform system for numbering all school districts in the state. Such system shall be consistent with the data processing needs of the Department of Revenue and shall be used for the school district identification required by subdivision (a) of this subsection.
- (c) The proper filing of an income tax return shall consist of the submission of such form as prescribed by the Tax Commissioner or an exact facsimile thereof with sufficient information provided by the taxpayer on the face of the form from which to compute the actual tax liability. Each taxpayer shall include such taxpayer's correct social security number or state identification number and the school district identification number of the school district in which the taxpayer resides on the face of the form. A filing is deemed to occur when the required information is provided.
- (3) The Tax Commissioner, for the purpose of ascertaining the correctness of any return or other document required to be filed under the income tax provisions, for the purpose of determining corporate income, individual income, and withholding tax due, or for the purpose of making an estimate of taxable income of any person, shall have the power to examine or to cause to have examined, by any agent or representative designated by him or her for that purpose, any books, papers, records, or memoranda bearing upon such matters and may by summons require the attendance of the person responsible for rendering such return or other document or remitting any tax, or any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take testimony and require proof material for his or her information, with power to administer oaths or affirmations to such person or persons.
- (4) The time and place of examination pursuant to this section shall be such time and place as may be fixed by the Tax Commissioner and as are reasonable

under the circumstances. In the case of a summons, the date fixed for appearance before the Tax Commissioner shall not be less than twenty days from the time of service of the summons.

- (5) No taxpayer shall be subjected to unreasonable or unnecessary examinations or investigations.
- (6) Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Tax Commissioner, any officer or employee of the Tax Commissioner, any person engaged or retained by the Tax Commissioner on an independent contract basis, any person who pursuant to this section is permitted to inspect any report or return or to whom a copy, an abstract, or a portion of any report or return is furnished, any employee of the State Treasurer or the Department of Administrative Services, or any other person to divulge, make known, or use in any manner the amount of income or any particulars set forth or disclosed in any report or return required except for the purpose of enforcing sections 77-2714 to 77-27.135. The officers charged with the custody of such reports and returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Tax Commissioner in an action or proceeding under the provisions of the tax law to which he or she is a party or on behalf of any party to any action or proceeding under such sections when the reports or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of such reports or of the facts shown thereby as are pertinent to the action or proceeding and no more. Nothing in this section shall be construed (a) to prohibit the delivery to a taxpayer, his or her duly authorized representative, or his or her successors, receivers, trustees, personal representatives, administrators, assignees, or guarantors, if directly interested, of a certified copy of any return or report in connection with his or her tax, (b) to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof, (c) to prohibit the inspection by the Attorney General, other legal representatives of the state, or a county attorney of the report or return of any taxpayer who brings an action to review the tax based thereon, against whom an action or proceeding for collection of tax has been instituted, or against whom an action, proceeding, or prosecution for failure to comply with the Nebraska Revenue Act of 1967 is being considered or has been commenced, (d) to prohibit furnishing to the Nebraska Workers' Compensation Court the names, addresses, and identification numbers of employers, and such information shall be furnished on request of the court, (e) to prohibit the disclosure of information and records to a collection agency contracting with the Tax Commissioner pursuant to sections 77-377.01 to 77-377.04, (f) to prohibit the disclosure of information pursuant to section 77-27,195, 77-4110, or 77-5731, (g) to prohibit the disclosure to the Public Employees Retirement Board of the addresses of individuals who are members of the retirement systems administered by the board, and such information shall be furnished to the board solely for purposes of its administration of the retirement systems upon written request, which request shall include the name and social security number of each individual for whom an address is requested, (h) to prohibit the disclosure of information to the Department of Labor necessary for the administration of the Employment Security Law, the Contractor Registration Act, or the Employee Classification Act, (i) to prohibit the disclosure to the Department of Motor Vehicles of

tax return information pertaining to individuals, corporations, and businesses determined by the Department of Motor Vehicles to be delinguent in the payment of amounts due under agreements pursuant to the International Fuel Tax Agreement Act, and such disclosure shall be strictly limited to information necessary for the administration of the act, (j) to prohibit the disclosure under section 42-358.08, 43-512.06, or 43-3327 to any court-appointed individuals, the county attorney, any authorized attorney, or the Department of Health and Human Services of an absent parent's address, social security number, amount of income, health insurance information, and employer's name and address for the exclusive purpose of establishing and collecting child, spousal, or medical support, (k) to prohibit the disclosure of information to the Department of Insurance, the Nebraska State Historical Society, or the State Historic Preservation Officer as necessary to carry out the Department of Revenue's responsibilities under the Nebraska Job Creation and Mainstreet Revitalization Act, or (l) to prohibit the disclosure to the Department of Insurance of information pertaining to authorization for, and use of, tax credits under the New Markets Job Growth Investment Act. Information so obtained shall be used for no other purpose. Any person who violates this subsection shall be guilty of a felony and shall upon conviction thereof be fined not less than one hundred dollars nor more than five hundred dollars, or be imprisoned not more than five years, or be both so fined and imprisoned, in the discretion of the court and shall be assessed the costs of prosecution. If the offender is an officer or employee of the state, he or she shall be dismissed from office and be ineligible to hold any public office in this state for a period of two years thereafter.

- (7) Reports and returns required to be filed under income tax provisions of sections 77-2714 to 77-27,135 shall be preserved until the Tax Commissioner orders them to be destroyed.
- (8) Notwithstanding the provisions of subsection (6) of this section, the Tax Commissioner may permit the Secretary of the Treasury of the United States or his or her delegates or the proper officer of any state imposing an income tax, or the authorized representative of either such officer, to inspect the income tax returns of any taxpayer or may furnish to such officer or his or her authorized representative an abstract of the return of income of any taxpayer or supply him or her with information concerning an item of income contained in any return or disclosed by the report of any investigation of the income or return of income of any taxpayer, but such permission shall be granted only if the statutes of the United States or of such other state, as the case may be, grant substantially similar privileges to the Tax Commissioner of this state as the officer charged with the administration of the income tax imposed by sections 77-2714 to 77-27,135.
- (9) Notwithstanding the provisions of subsection (6) of this section, the Tax Commissioner may permit the Postal Inspector of the United States Postal Service or his or her delegates to inspect the reports or returns of any person filed pursuant to the Nebraska Revenue Act of 1967 when information on the reports or returns is relevant to any action or proceeding instituted or being considered by the United States Postal Service against such person for the fraudulent use of the mails to carry and deliver false and fraudulent tax returns to the Tax Commissioner with the intent to defraud the State of Nebraska or to evade the payment of Nebraska state taxes.
- (10)(a) Notwithstanding the provisions of subsection (6) of this section, the Tax Commissioner shall, upon written request by the Auditor of Public Ac-

counts or the Legislative Performance Audit Committee, make tax returns and tax return information open to inspection by or disclosure to officers and employees of the Auditor of Public Accounts or employees of the office of Legislative Audit for the purpose of and to the extent necessary in making an audit of the Department of Revenue pursuant to section 50-1205 or 84-304. The Auditor of Public Accounts or office of Legislative Audit shall statistically and randomly select the tax returns and tax return information to be audited based upon a computer tape provided by the Department of Revenue which contains only total population documents without specific identification of taxpayers. The Tax Commissioner shall have the authority to approve the statistical sampling method used by the Auditor of Public Accounts or office of Legislative Audit. Confidential tax returns and tax return information shall be audited only upon the premises of the Department of Revenue. All audit workpapers pertaining to the audit of the Department of Revenue shall be stored in a secure place in the Department of Revenue.

- (b) No officer or employee of the Auditor of Public Accounts or office of Legislative Audit employee shall disclose to any person, other than another officer or employee of the Auditor of Public Accounts or office of Legislative Audit whose official duties require such disclosure or as provided in subsections (3) and (4) of section 50-1213, any return or return information described in the Nebraska Revenue Act of 1967 in a form which can be associated with or otherwise identify, directly or indirectly, a particular taxpayer.
- (c) Any person who violates the provisions of this subsection shall be guilty of a Class IV felony and, in the discretion of the court, may be assessed the costs of prosecution. The guilty officer or employee shall be dismissed from employment and be ineligible to hold any position of employment with the State of Nebraska for a period of two years thereafter. For purposes of this subsection, officer or employee shall include a former officer or employee of the Auditor of Public Accounts or former employee of the office of Legislative Audit.
 - (11) For purposes of subsections (10) through (13) of this section:
- (a) Tax returns shall mean any tax or information return or claim for refund required by, provided for, or permitted under sections 77-2714 to 77-27,135 which is filed with the Tax Commissioner by, on behalf of, or with respect to any person and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to or part of the filed return:
 - (b) Return information shall mean:
- (i) A taxpayer's identification number and (A) the nature, source, or amount of his or her income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments, whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing or (B) any other data received by, recorded by, prepared by, furnished to, or collected by the Tax Commissioner with respect to a return or the determination of the existence or possible existence of liability or the amount of liability of any person for any tax, penalty, interest, fine, forfeiture, or other imposition or offense; and
- (ii) Any part of any written determination or any background file document relating to such written determination; and
- (c) Disclosures shall mean the making known to any person in any manner a return or return information.

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- (12) The Auditor of Public Accounts or the Legislative Auditor shall (a) notify the Tax Commissioner in writing thirty days prior to the beginning of an audit of his or her intent to conduct an audit, (b) provide an audit plan, and (c) provide a list of the tax returns and tax return information identified for inspection during the audit.
- (13) The Auditor of Public Accounts or the office of Legislative Audit shall, as a condition for receiving tax returns and tax return information: (a) Subject employees involved in the audit to the same confidential information safeguards and disclosure procedures as required of Department of Revenue employees; (b) establish and maintain a permanent system of standardized records with respect to any request for tax returns or tax return information, the reason for such request, and the date of such request and any disclosure of the tax return or tax return information; (c) establish and maintain a secure area or place in the Department of Revenue in which the tax returns, tax return information, or audit workpapers shall be stored; (d) restrict access to the tax returns or tax return information only to persons whose duties or responsibilities require access; (e) provide such other safeguards as the Tax Commissioner determines to be necessary or appropriate to protect the confidentiality of the tax returns or tax return information; (f) provide a report to the Tax Commissioner which describes the procedures established and utilized by the Auditor of Public Accounts or office of Legislative Audit for insuring the confidentiality of tax returns, tax return information, and audit workpapers; and (g) upon completion of use of such returns or tax return information, return to the Tax Commissioner such returns or tax return information, along with any copies.
- (14) The Tax Commissioner may permit other tax officials of this state to inspect the tax returns and reports filed under sections 77-2714 to 77-27,135, but such inspection shall be permitted only for purposes of enforcing a tax law and only to the extent and under the conditions prescribed by the rules and regulations of the Tax Commissioner.
- (15) The Tax Commissioner shall compile the school district information required by subsection (2) of this section. Insofar as it is possible, such compilation shall include, but not be limited to, the total adjusted gross income of each school district in the state. The Tax Commissioner shall adopt and promulgate such rules and regulations as may be necessary to insure that such compilation does not violate the confidentiality of any individual income tax return nor conflict with any other provisions of state or federal law.

Source: Laws 1967, c. 487, § 119, p. 1628; Laws 1969, c. 694, § 1, p. 2689; Laws 1971, LB 527, § 1; Laws 1971, LB 571, § 1; Laws 1973, LB 526, § 6; Laws 1979, LB 302, § 1; Laws 1981, LB 170, § 7; Laws 1984, LB 962, § 32; Laws 1985, LB 273, § 68; Laws 1985, LB 344, § 8; Laws 1985, LB 345, § 1; Laws 1989, LB 611, § 3; Laws 1990, LB 431, § 1; Laws 1991, LB 549, § 22; Laws 1993, LB 46, § 17; Laws 1993, LB 345, § 72; Laws 1997, LB 129, § 2; Laws 1997, LB 720, § 23; Laws 1997, LB 806, § 3; Laws 2002, LB 989, § 19; Laws 2005, LB 216, § 18; Laws 2005, LB 312, § 15; Laws 2006, LB 588, § 9; Laws 2006, LB 956, § 11; Laws 2008, LB915, § 6; Laws 2010, LB563, § 15; Laws 2010, LB879, § 17; Laws 2013, LB39, § 13; Laws 2014, LB191, § 20; Laws 2014, LB851, § 14; Laws 2015, LB539, § 7. Effective date May 28, 2015.

SALES AND INCOME TAX

Cross References

Contractor Registration Act, see section 48-2101.

Employee Classification Act, see section 48-2901.

Employment Security Law, see section 48-601.

International Fuel Tax Agreement Act, see section 66-1401.

Nebraska Job Creation and Mainstreet Revitalization Act, see section 77-2901.

New Markets Job Growth Investment Act, see section 77-1101.

(d) GENERAL PROVISIONS

77-27,132 Revenue Distribution Fund; created; use; collections under act; disposition.

- (1) There is hereby created a fund to be designated the Revenue Distribution Fund which shall be set apart and maintained by the Tax Commissioner. Revenue not required to be credited to the General Fund or any other specified fund may be credited to the Revenue Distribution Fund. Credits and refunds of such revenue shall be paid from the Revenue Distribution Fund. The balance of the amount credited, after credits and refunds, shall be allocated as provided by the statutes creating such revenue.
- (2) The Tax Commissioner shall pay to a depository bank designated by the State Treasurer all amounts collected under the Nebraska Revenue Act of 1967. The Tax Commissioner shall present to the State Treasurer bank receipts showing amounts so deposited in the bank, and of the amounts so deposited the State Treasurer shall:
- (a) For transactions occurring on or after October 1, 2014, and before October 1, 2019, credit to the Game and Parks Commission Capital Maintenance Fund all of the proceeds of the sales and use taxes imposed pursuant to section 77-2703 on the sale or lease of motorboats as defined in section 37-1204, personal watercraft as defined in section 37-1204.01, all-terrain vehicles as defined in section 60-103, and utility-type vehicles as defined in section 60-135.01:
- (b) Credit to the Highway Trust Fund all of the proceeds of the sales and use taxes derived from the sale or lease for periods of more than thirty-one days of motor vehicles, trailers, and semitrailers, except that the proceeds equal to any sales tax rate provided for in section 77-2701.02 that is in excess of five percent derived from the sale or lease for periods of more than thirty-one days of motor vehicles, trailers, and semitrailers shall be credited to the Highway Allocation Fund:
- (c) For transactions occurring on or after July 1, 2013, and before July 1, 2033, of the proceeds of the sales and use taxes derived from transactions other than those listed in subdivisions (2)(a) and (b) of this section from a sales tax rate of one-quarter of one percent, credit monthly eighty-five percent to the State Highway Capital Improvement Fund and fifteen percent to the Highway Allocation Fund; and
- (d) Of the proceeds of the sales and use taxes derived from transactions other than those listed in subdivisions (2)(a) and (b) of this section, credit to the Property Tax Credit Cash Fund the amount certified under section 77-27,237, if any such certification is made.

The balance of all amounts collected under the Nebraska Revenue Act of 1967 shall be credited to the General Fund.

Source: Laws 1967, c. 487, § 132, p. 1636; Laws 1969, c. 695, § 1, p. 2692; Laws 1969, c. 313, § 2, p. 1130; Laws 1971, LB 53, § 9;

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Laws 1972, LB 343, § 23; Laws 1975, LB 233, § 2; Laws 1976, LB 868, § 1; Laws 1984, LB 466, § 5; Laws 1986, LB 599, § 23; Laws 1986, LB 539, § 3; Laws 1987, LB 730, § 30; Laws 1989, LB 258, § 11; Laws 2003, LB 759, § 22; Laws 2006, LB 904, § 4; Laws 2007, LB305, § 1; Laws 2011, LB84, § 6; Laws 2014, LB814, § 11; Laws 2015, LB200, § 2. Effective date August 30, 2015.

(m) NEBRASKA ADVANTAGE RURAL DEVELOPMENT ACT

77-27,187.01 Terms, defined.

For purposes of the Nebraska Advantage Rural Development Act, unless the context otherwise requires:

- (1) Any term has the same meaning as used in the Nebraska Revenue Act of 1967;
- (2) Equivalent employees means the number of employees computed by dividing the total hours paid in a year to employees by the product of forty times the number of weeks in a year;
- (3) Livestock means all animals, including cattle, horses, sheep, goats, hogs, dairy animals, chickens, turkeys, and other species of game birds and animals raised and produced subject to permit and regulation by the Game and Parks Commission or the Department of Agriculture;
- (4) Livestock modernization or expansion means the construction, improvement, or acquisition of buildings, facilities, or equipment for livestock housing, confinement, feeding, production, and waste management. Livestock modernization or expansion does not include any improvements made to correct a violation of the Environmental Protection Act, the Integrated Solid Waste Management Act, the Livestock Waste Management Act, a rule or regulation adopted and promulgated pursuant to such acts, or any order of the Department of Environmental Quality undertaken within five years after a complaint issued from the Director of Environmental Quality under section 81-1507;
- (5) Livestock production means the active use, management, and operation of real and personal property (a) for the commercial production of livestock, (b) for the commercial breeding, training, showing, or racing of horses or for the use of horses in a recreational or tourism enterprise, and (c) for the commercial production of dairy and eggs. The activity will be considered commercial if the gross income derived from an activity for two or more of the taxable years in the period of seven consecutive taxable years which ends with the taxable year exceeds the deductions attributable to such activity or, if the operation has been in existence for less than seven years, if the activity is engaged in for the purpose of generating a profit;
- (6) Qualified employee leasing company means a company which places all employees of a client-lessee on its payroll and leases such employees to the client-lessee on an ongoing basis for a fee and, by written agreement between the employee leasing company and a client-lessee, grants to the client-lessee input into the hiring and firing of the employees leased to the client-lessee;
- (7) Related taxpayers includes any corporations that are part of a unitary business under the Nebraska Revenue Act of 1967 but are not part of the same corporate taxpayer, any business entities that are not corporations but which would be a part of the unitary business if they were corporations, and any

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business entities if at least fifty percent of such entities are owned by the same persons or related taxpayers and family members as defined in the ownership attribution rules of the Internal Revenue Code of 1986, as amended;

- (8) Taxpayer means a corporate taxpayer or other person subject to either an income tax imposed by the Nebraska Revenue Act of 1967 or a franchise tax under Chapter 77, article 38, or a partnership, limited liability company, subchapter S corporation, cooperative, including a cooperative exempt under section 521 of the Internal Revenue Code of 1986, as amended, limited cooperative association, or joint venture that is or would otherwise be a member of the same unitary group if incorporated, which is, or whose partners, members, or owners representing an ownership interest of at least ninety percent of the control of such entity are, subject to or exempt from such taxes, and any other partnership, limited liability company, subchapter S corporation, cooperative, including a cooperative exempt under section 521 of the Internal Revenue Code of 1986, as amended, limited cooperative association, or joint venture when the partners, members, or owners representing an ownership interest of at least ninety percent of the control of such entity are subject to or exempt from such taxes; and
 - (9) Year means the taxable year of the taxpayer.

Source: Laws 1997, LB 886, § 2; Laws 1998, LB 1104, § 15; Laws 1999, LB 539, § 1; Laws 2003, LB 608, § 2; Laws 2005, LB 312, § 17; Laws 2006, LB 990, § 2; Laws 2006, LB 1003, § 8; Laws 2007, LB223, § 16; Laws 2007, LB368, § 136; Laws 2008, LB895, § 2; Laws 2015, LB175, § 6. Effective date May 28, 2015.

Cross References

Environmental Protection Act, see section 81-1532. Integrated Solid Waste Management Act, see section 13-2001. Livestock Waste Management Act, see section 54-2416. Nebraska Revenue Act of 1967, see section 77-2701.

77-27,187.02 Application; deadline; contents; fee; written agreement; contents.

- (1) To earn the incentives set forth in the Nebraska Advantage Rural Development Act, the taxpayer shall file an application for an agreement with the Tax Commissioner. There shall be no new applications for incentives filed under this section after December 31, 2019.
 - (2) The application shall contain:
- (a) A written statement describing the full expected employment or type of livestock production and the investment amount for a qualified business, as described in section 77-27,189, in this state;
- (b) Sufficient documents, plans, and specifications as required by the Tax Commissioner to support the plan and to define a project; and
- (c) An application fee of five hundred dollars. The fee shall be remitted to the State Treasurer for credit to the Nebraska Incentives Fund. The application and all supporting information shall be confidential except for the name of the taxpayer, the location of the project, and the amounts of increased employment or investment.
- (3)(a) The Tax Commissioner shall approve the application and authorize the total amount of credits expected to be earned as a result of the project if he or

she is satisfied that the plan in the application defines a project that (i) meets the requirements established in section 77-27,188 and such requirements will be reached within the required time period and (ii) for projects other than livestock modernization or expansion projects, is located in an eligible county, city, or village.

- (b) For applications filed in calendar year 2015, the Tax Commissioner shall not approve further applications once the expected credits from the approved projects total one million dollars. For applications filed in calendar year 2016 and each year thereafter, the Tax Commissioner shall not approve further applications from applicants described in subsection (1) of section 77-27,188 once the expected credits from approved projects from this category total one million dollars. For applications filed in calendar year 2016 and each year thereafter, the Tax Commissioner shall not approve further applications from applicants described in subsection (2) of section 77-27,188 once the expected credits from approved projects in this category total: For calendar year 2016, five hundred thousand dollars; for calendar years 2017 and 2018, seven hundred fifty thousand dollars; and for calendar year 2019 and each calendar year thereafter, one million dollars. Four hundred dollars of the application fee shall be refunded to the applicant if the application is not approved because the expected credits from approved projects exceed such amounts.
- (c) Applications for benefits shall be considered separately and in the order in which they are received for the categories represented by subsections (1) and (2) of section 77-27,188.
- (d) Applications shall be filed by November 1 and shall be complete by December 1 of each calendar year. Any application that is filed after November 1 or that is not complete on December 1 shall be considered to be filed during the following calendar year.
- (4) After approval, the taxpayer and the Tax Commissioner shall enter into a written agreement. The taxpayer shall agree to complete the project, and the Tax Commissioner, on behalf of the State of Nebraska, shall designate the approved plans of the taxpayer as a project and, in consideration of the taxpayer's agreement, agree to allow the taxpayer to use the incentives contained in the Nebraska Advantage Rural Development Act up to the total amount that were authorized by the Tax Commissioner at the time of approval. The application, and all supporting documentation, to the extent approved, shall be considered a part of the agreement. The agreement shall state:
- (a) The levels of employment and investment required by the act for the project;
 - (b) The time period under the act in which the required level must be met;
- (c) The documentation the taxpayer will need to supply when claiming an incentive under the act;
 - (d) The date the application was filed; and
 - (e) The maximum amount of credits authorized.

Source: Laws 2003, LB 608, § 3; Laws 2005, LB 312, § 18; Laws 2006, LB 990, § 3; Laws 2007, LB223, § 17; Laws 2008, LB895, § 3; Laws 2008, LB914, § 17; Laws 2009, LB164, § 2; Laws 2011, LB389, § 14; Laws 2015, LB175, § 7; Laws 2015, LB538, § 10.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB175, section 7, with LB538, section 10, to reflect all amendments.

Note: Changes made by LB175 became effective May 28, 2015. Changes made by LB538 became effective August 30, 2015.

77-27,188 Tax credit; allowed; when; amount; repayment.

- (1) A refundable credit against the taxes imposed by the Nebraska Revenue Act of 1967 shall be allowed to any taxpayer who has an approved application pursuant to the Nebraska Advantage Rural Development Act, who is engaged in a qualified business as described in section 77-27,189, and who after January 1, 2006:
- (a)(i) Increases employment by two new equivalent employees and makes an increased investment of at least one hundred twenty-five thousand dollars prior to the end of the first taxable year after the year in which the application was submitted in (A) any county in this state with a population of fewer than fifteen thousand inhabitants, according to the most recent federal decennial census, (B) any village in this state, or (C) any area within the corporate limits of a city of the metropolitan class consisting of one or more contiguous census tracts, as determined by the most recent federal decennial census, which contain a percentage of persons below the poverty line of greater than thirty percent, and all census tracts contiguous to such tract or tracts; or
- (ii) Increases employment by five new equivalent employees and makes an increased investment of at least two hundred fifty thousand dollars prior to the end of the first taxable year after the year in which the application was submitted in any county in this state with a population of less than twenty-five thousand inhabitants, according to the most recent federal decennial census, or any city of the second class; and
- (b) Pays a minimum qualifying wage of eight dollars and twenty-five cents per hour to the new equivalent employees for which tax credits are sought under the Nebraska Advantage Rural Development Act. The Department of Revenue shall adjust the minimum qualifying wages required for applications filed after January 1, 2004, and each January 1 thereafter, as follows: The current rural Nebraska average weekly wage shall be divided by the rural Nebraska average weekly wage for 2003; and the result shall be multiplied by the eight dollars and twenty-five cents minimum qualifying wage for 2003 and rounded to the nearest one cent. The amount of increase or decrease in the minimum qualifying wages for any year shall be the cumulative change in the rural Nebraska average weekly wage since 2003. For purposes of this subsection, rural Nebraska average weekly wage means the most recent average weekly wage paid by all employers in all counties with a population of less than twenty-five thousand inhabitants as reported by October 1 by the Department of Labor.

For purposes of this section, a teleworker working in Nebraska from his or her residence for a taxpayer shall be considered an employee of the taxpayer, and property of the taxpayer provided to the teleworker working in Nebraska from his or her residence shall be considered an investment. Teleworker includes an individual working on a per-item basis and an independent contractor working for the taxpayer so long as the taxpayer withholds Nebraska income tax from wages or other payments made to such teleworker. For purposes of calculating the number of new equivalent employees when the teleworkers are paid on a per-item basis or are independent contractors, the total wages or payments made to all such new employees during the year shall be divided by the qualifying wage as determined in subdivision (b) of this subsection, with the result divided by two thousand eighty hours.

- (2) A refundable credit against the taxes imposed by the Nebraska Revenue Act of 1967 shall be allowed to any taxpayer who (a) has an approved application pursuant to the Nebraska Advantage Rural Development Act, (b) is engaged in livestock production, and (c) after January 1, 2007, invests at least fifty thousand dollars for livestock modernization or expansion.
- (3) The amount of the credit allowed under subsection (1) of this section shall be three thousand dollars for each new equivalent employee and two thousand seven hundred fifty dollars for each fifty thousand dollars of increased investment. For applications filed before January 1, 2016, the amount of the credit allowed under subsection (2) of this section shall be ten percent of the investment, not to exceed a credit of thirty thousand dollars. For applications filed on or after January 1, 2016, the amount of the credit allowed under subsection (2) of this section shall be ten percent of the investment, not to exceed a credit of one hundred fifty thousand dollars per application. For each application, a taxpayer engaged in livestock production may qualify for a credit under either subsection (1) or (2) of this section, but cannot qualify for more than one credit per application.
- (4) An employee of a qualified employee leasing company shall be considered to be an employee of the client-lessee for purposes of this section if the employee performs services for the client-lessee. A qualified employee leasing company shall provide the Department of Revenue access to the records of employees leased to the client-lessee.
- (5) The credit shall not exceed the amounts set out in the application and approved by the Tax Commissioner.
- (6)(a) If a taxpayer who receives tax credits creates fewer jobs or less investment than required in the project agreement, the taxpayer shall repay the tax credits as provided in this subsection.
- (b) If less than seventy-five percent of the required jobs in the project agreement are created, one hundred percent of the job creation tax credits shall be repaid. If seventy-five percent or more of the required jobs in the project agreement are created, no repayment of the job creation tax credits is necessary.
- (c) If less than seventy-five percent of the required investment in the project agreement is created, one hundred percent of the investment tax credits shall be repaid. If seventy-five percent or more of the required investment in the project agreement is created, no repayment of the investment tax credits is necessary.
- (7) For taxpayers who submitted applications for benefits under the Nebraska Advantage Rural Development Act before January 1, 2006, subsection (1) of this section, as such subsection existed immediately prior to such date, shall continue to apply to such taxpayers. The changes made by Laws 2005, LB 312, shall not preclude a taxpayer from receiving the tax incentives earned prior to January 1, 2006.

Source: Laws 1986, LB 1124, § 2; Laws 1987, LB 270, § 2; Laws 1989, LB 335, § 1; Laws 1993, LB 725, § 16; Laws 1995, LB 134, § 6; Laws 1997, LB 886, § 3; Laws 1999, LB 539, § 2; Laws 2001, LB 169, § 2; Laws 2003, LB 608, § 4; Laws 2005, LB 312, § 19; Laws 2006, LB 990, § 4; Laws 2007, LB223, § 18; Laws 2008, LB895, § 4; Laws 2015, LB175, § 8. Effective date May 28, 2015.

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Cross References

Ethanol facility eligible for tax credit, requirements, see section 66-1349.

Nebraska Revenue Act of 1967, see section 77-2701.

(r) CREDIT FOR PLANNED GIFTS

77-27,228 Repealed. Laws 2015, LB 3, § 3.

77-27,229 Repealed. Laws 2015, LB 3, § 3.

77-27,230 Repealed. Laws 2015, LB 3, § 3.

77-27,231 Repealed. Laws 2015, LB 3, § 3.

77-27,232 Repealed. Laws 2015, LB 3, § 3.

77-27,233 Repealed. Laws 2015, LB 3, § 3.

77-27,234 Repealed. Laws 2015, LB 3, § 3.

(s) RENEWABLE ENERGY TAX CREDIT

77-27,235 Renewable energy tax credit; Department of Revenue; powers.

- (1) Any producer of electricity generated by a new renewable electric generation facility shall earn a renewable energy tax credit. For electricity generated on or after July 14, 2006, and before October 1, 2007, the credit shall be .075 cent for each kilowatt-hour of electricity generated by a new renewable electric generation facility. For electricity generated on or after October 1, 2007, and before January 1, 2010, the credit shall be .1 cent for each kilowatt-hour of electricity generated by a new renewable electric generation facility. For electricity generated on or after January 1, 2010, and before January 1, 2013, the credit shall be .075 cent per kilowatt-hour for electricity generated by a new renewable electric generation facility. For electricity generated on or after January 1, 2013, the credit shall be .05 cent per kilowatt-hour for electricity generated by a new renewable electric generation facility. The credit may be earned for production of electricity for ten years after the date that the facility is placed in operation on or after July 14, 2006.
 - (2) For purposes of this section:
- (a) Electricity generated by a new renewable electric generation facility means electricity that is exclusively produced by a new renewable electric generation facility;
- (b) Eligible renewable resources means wind, moving water, solar, geothermal, fuel cell, methane gas, or photovoltaic technology; and
- (c) New renewable electric generation facility means an electrical generating facility located in this state that is first placed into service on or after July 14, 2006, which utilizes eligible renewable resources as its fuel source.
- (3) The credit allowed under this section may be used to reduce the producer's Nebraska income tax liability or to obtain a refund of state sales and use taxes paid by the producer of electricity generated by a new renewable electric generation facility. A claim to use the credit for refund of the state sales and use taxes paid, either directly or indirectly, by the producer may be filed quarterly for electricity generated during the previous quarter by the twentieth day of the month following the end of the calendar quarter. The credit may be used to

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obtain a refund of state sales and use taxes paid during the quarter immediately preceding the quarter in which the claim for refund is made, except that the amount refunded under this subsection shall not exceed the amount of the state sales and use taxes paid during the quarter.

- (4) The Department of Revenue may adopt and promulgate rules and regulations to permit verification of the validity and timeliness of any renewable energy tax credit claimed.
- (5) The total amount of renewable energy tax credits that may be used by all taxpayers shall be limited to fifty thousand dollars without further authorization from the Legislature.
- (6) The credit allowed under this section may not be claimed by a producer who received a sales tax exemption under section 77-2704.57 for the new renewable electric generation facility.
 - (7) Interest shall not be allowed on any refund paid under this section.

Source: Laws 2006, LB 872, § 2; Laws 2007, LB367, § 24; Laws 2011, LB360, § 3; Laws 2015, LB261, § 11.

Operative date March 6, 2015.

(u) FEDERAL LEGISLATION

77-27,237 Out-of-state retailers; collect and remit sales tax; Department of Revenue; duties.

If the federal government passes a law that expands the state's authority to require out-of-state retailers to collect and remit the tax imposed under section 77-2703 on purchases by Nebraska residents and the state collects additional revenue under section 77-2703 as a result of such federal law, then the Department of Revenue shall determine the amount of such additional revenue collected during the first twelve months following the date on which the state begins collecting such additional revenue. The department shall certify such amount to the Governor, the Legislature, and the State Treasurer, and the certified amount shall be used for purposes of subdivision (2)(d) of section 77-27,132. This section terminates three years after August 30, 2015.

Source: Laws 2015, LB200, § 1. Effective date August 30, 2015.

ARTICLE 29

NEBRASKA JOB CREATION AND MAINSTREET REVITALIZATION ACT

Section

77-2904. Credit; amount; claim; approval; procedure.

77-2912. Application deadline; allocation, issuance, or use of credits deadline.

77-2904 Credit; amount; claim; approval; procedure.

- (1) Any person incurring eligible expenditures may receive a nonrefundable credit against any income tax imposed by the Nebraska Revenue Act of 1967 or any tax imposed pursuant to sections 77-907 to 77-918 or 77-3801 to 77-3807 for the year the historically significant real property is placed in service. The amount of the credit shall be equal to twenty percent of eligible expenditures up to a maximum credit of one million dollars.
- (2) To claim the credit authorized under this section, a person must first apply and receive an allocation of credits and application approval under 2015 Supplement 1098

section 77-2905 and then request and receive final approval under section 77-2906.

(3) Interest shall not be allowed on any refund paid under the Nebraska Job Creation and Mainstreet Revitalization Act.

Source: Laws 2014, LB191, § 4; Laws 2015, LB261, § 12. Operative date March 6, 2015.

Cross References

Nebraska Revenue Act of 1967, see section 77-2701.

77-2912 Application deadline; allocation, issuance, or use of credits deadline.

There shall be no new applications filed under the Nebraska Job Creation and Mainstreet Revitalization Act after December 31, 2019. All applications and all credits pending or approved before such date shall continue in full force and effect, except that no credits shall be allocated under section 77-2905, issued under section 77-2906, or used on any tax return or similar filing after December 31, 2024.

Source: Laws 2014, LB191, § 12; Laws 2015, LB538, § 11. Effective date August 30, 2015.

ARTICLE 34

POLITICAL SUBDIVISIONS, BUDGET LIMITATIONS

(d) LIMITATION ON PROPERTY TAXES

Section

77-3442. Property tax levies; maximum levy; exceptions.

77-3443. Other political subdivisions; levy limit; levy request; governing body; duties; allocation of levy.

(d) LIMITATION ON PROPERTY TAXES

77-3442 Property tax levies; maximum levy; exceptions.

- (1) Property tax levies for the support of local governments for fiscal years beginning on or after July 1, 1998, shall be limited to the amounts set forth in this section except as provided in section 77-3444.
- (2)(a) Except as provided in subdivision (2)(e) of this section, school districts and multiple-district school systems, except learning communities and school districts that are members of learning communities, may levy a maximum levy of one dollar and five cents per one hundred dollars of taxable valuation of property subject to the levy.
- (b) For each fiscal year, learning communities may levy a maximum levy for the general fund budgets of member school districts of ninety-five cents per one hundred dollars of taxable valuation of property subject to the levy. The proceeds from the levy pursuant to this subdivision shall be distributed pursuant to section 79-1073.
- (c) Except as provided in subdivision (2)(e) of this section, for each fiscal year, school districts that are members of learning communities may levy for purposes of such districts' general fund budget and special building funds a maximum combined levy of the difference of one dollar and five cents on each one hundred dollars of taxable property subject to the levy minus the learning

community levies pursuant to subdivisions (2)(b) and (2)(g) of this section for such learning community.

- (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c) of this section are amounts levied to pay for sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment and amounts levied to pay for special building funds and sinking funds established for projects commenced prior to April 1, 1996, for construction, expansion, or alteration of school district buildings. For purposes of this subsection, commenced means any action taken by the school board on the record which commits the board to expend district funds in planning, constructing, or carrying out the project.
- (e) Federal aid school districts may exceed the maximum levy prescribed by subdivision (2)(a) or (2)(c) of this section only to the extent necessary to qualify to receive federal aid pursuant to Title VIII of Public Law 103-382, as such title existed on September 1, 2001. For purposes of this subdivision, federal aid school district means any school district which receives ten percent or more of the revenue for its general fund budget from federal government sources pursuant to Title VIII of Public Law 103-382, as such title existed on September 1, 2001.
- (f) For school fiscal year 2002-03 through school fiscal year 2007-08, school districts and multiple-district school systems may, upon a three-fourths majority vote of the school board of the school district, the board of the unified system, or the school board of the high school district of the multiple-district school system that is not a unified system, exceed the maximum levy prescribed by subdivision (2)(a) of this section in an amount equal to the net difference between the amount of state aid that would have been provided under the Tax Equity and Educational Opportunities Support Act without the temporary aid adjustment factor as defined in section 79-1003 for the ensuing school fiscal year for the school district or multiple-district school system and the amount provided with the temporary aid adjustment factor. The State Department of Education shall certify to the school districts and multiple-district school systems the amount by which the maximum levy may be exceeded for the next school fiscal year pursuant to this subdivision (f) of this subsection on or before February 15 for school fiscal years 2004-05 through 2007-08.
- (g) For each fiscal year, learning communities may levy a maximum levy of two cents on each one hundred dollars of taxable property subject to the levy for special building funds for member school districts. The proceeds from the levy pursuant to this subdivision shall be distributed pursuant to section 79-1073.01.
- (h) For each fiscal year, learning communities may levy a maximum levy of one-half cent on each one hundred dollars of taxable property subject to the levy for elementary learning center facility leases, for remodeling of leased elementary learning center facilities, and for up to fifty percent of the estimated cost for focus school or program capital projects approved by the learning community coordinating council pursuant to section 79-2111.
- (i) For each fiscal year, learning communities may levy a maximum levy of one and one-half cents on each one hundred dollars of taxable property subject to the levy for early childhood education programs for children in poverty, for elementary learning center employees, for contracts with other entities or individuals who are not employees of the learning community for elementary

learning center programs and services, and for pilot projects, except that no more than ten percent of such levy may be used for elementary learning center employees.

- (3)(a) For fiscal years 2011-12 and 2012-13, community college areas may levy a maximum of ten and one-quarter cents per one hundred dollars of taxable valuation of property subject to the levy for operating expenditures and may also levy the additional levies provided in subdivisions (1)(b) and (c) of section 85-1517.
- (b) For fiscal year 2013-14 and each fiscal year thereafter, community college areas may levy the levies provided in subdivisions (2)(a) through (c) of section 85-1517, in accordance with the provisions of such subdivisions. A community college area may exceed the levy provided in subdivision (2)(b) of section 85-1517 by the amount necessary to retire general obligation bonds assumed by the community college area or issued pursuant to section 85-1515 according to the terms of such bonds or for any obligation pursuant to section 85-1535 entered into prior to January 1, 1997.
- (4)(a) Natural resources districts may levy a maximum levy of four and onehalf cents per one hundred dollars of taxable valuation of property subject to the levy.
- (b) Natural resources districts shall also have the power and authority to levy a tax equal to the dollar amount by which their restricted funds budgeted to administer and implement ground water management activities and integrated management activities under the Nebraska Ground Water Management and Protection Act exceed their restricted funds budgeted to administer and implement ground water management activities and integrated management activities for FY2003-04, not to exceed one cent on each one hundred dollars of taxable valuation annually on all of the taxable property within the district.
- (c) In addition, natural resources districts located in a river basin, subbasin, or reach that has been determined to be fully appropriated pursuant to section 46-714 or designated as overappropriated pursuant to section 46-713 by the Department of Natural Resources shall also have the power and authority to levy a tax equal to the dollar amount by which their restricted funds budgeted to administer and implement ground water management activities and integrated management activities under the Nebraska Ground Water Management and Protection Act exceed their restricted funds budgeted to administer and implement ground water management activities and integrated management activities for FY2005-06, not to exceed three cents on each one hundred dollars of taxable valuation on all of the taxable property within the district for fiscal year 2006-07 and each fiscal year thereafter through fiscal year 2017-18.
- (5) Any educational service unit authorized to levy a property tax pursuant to section 79-1225 may levy a maximum levy of one and one-half cents per one hundred dollars of taxable valuation of property subject to the levy.
- (6)(a) Incorporated cities and villages which are not within the boundaries of a municipal county may levy a maximum levy of forty-five cents per one hundred dollars of taxable valuation of property subject to the levy plus an additional five cents per one hundred dollars of taxable valuation to provide financing for the municipality's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act. The maximum levy shall include amounts levied to pay for sums to support a library pursuant to section 51-201, museum pursuant to

section 51-501, visiting community nurse, home health nurse, or home health agency pursuant to section 71-1637, or statue, memorial, or monument pursuant to section 80-202.

- (b) Incorporated cities and villages which are within the boundaries of a municipal county may levy a maximum levy of ninety cents per one hundred dollars of taxable valuation of property subject to the levy. The maximum levy shall include amounts paid to a municipal county for county services, amounts levied to pay for sums to support a library pursuant to section 51-201, a museum pursuant to section 51-501, a visiting community nurse, home health nurse, or home health agency pursuant to section 71-1637, or a statue, memorial, or monument pursuant to section 80-202.
- (7) Sanitary and improvement districts which have been in existence for more than five years may levy a maximum levy of forty cents per one hundred dollars of taxable valuation of property subject to the levy, and sanitary and improvement districts which have been in existence for five years or less shall not have a maximum levy. Unconsolidated sanitary and improvement districts which have been in existence for more than five years and are located in a municipal county may levy a maximum of eighty-five cents per hundred dollars of taxable valuation of property subject to the levy.
- (8) Counties may levy or authorize a maximum levy of fifty cents per one hundred dollars of taxable valuation of property subject to the levy, except that five cents per one hundred dollars of taxable valuation of property subject to the levy may only be levied to provide financing for the county's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act. The maximum levy shall include amounts levied to pay for sums to support a library pursuant to section 51-201 or museum pursuant to section 51-501. The county may allocate up to fifteen cents of its authority to other political subdivisions subject to allocation of property tax authority under subsection (1) of section 77-3443 and not specifically covered in this section to levy taxes as authorized by law which do not collectively exceed fifteen cents per one hundred dollars of taxable valuation on any parcel or item of taxable property. The county may allocate to one or more other political subdivisions subject to allocation of property tax authority by the county under subsection (1) of section 77-3443 some or all of the county's five cents per one hundred dollars of valuation authorized for support of an agreement or agreements to be levied by the political subdivision for the purpose of supporting that political subdivision's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act. If an allocation by a county would cause another county to exceed its levy authority under this section, the second county may exceed the levy authority in order to levy the amount allocated.
- (9) Municipal counties may levy or authorize a maximum levy of one dollar per one hundred dollars of taxable valuation of property subject to the levy. The municipal county may allocate levy authority to any political subdivision or entity subject to allocation under section 77-3443.
- (10) Rural and suburban fire protection districts may levy a maximum levy of ten and one-half cents per one hundred dollars of taxable valuation of property subject to the levy if (a) such district is located in a county that had a levy pursuant to subsection (8) of this section in the previous year of at least forty

cents per one hundred dollars of taxable valuation of property subject to the levy or (b) for any rural or suburban fire protection district that had a levy request pursuant to section 77-3443 in the previous year, the county board of the county in which the greatest portion of the valuation of such district is located did not authorize any levy authority to such district in the previous year.

- (11) Property tax levies (a) for judgments, except judgments or orders from the Commission of Industrial Relations, obtained against a political subdivision which require or obligate a political subdivision to pay such judgment, to the extent such judgment is not paid by liability insurance coverage of a political subdivision, (b) for preexisting lease-purchase contracts approved prior to July 1, 1998, (c) for bonds as defined in section 10-134 approved according to law and secured by a levy on property except as provided in section 44-4317 for bonded indebtedness issued by educational service units and school districts, and (d) for payments by a public airport to retire interest-free loans from the Department of Aeronautics in lieu of bonded indebtedness at a lower cost to the public airport are not included in the levy limits established by this section.
- (12) The limitations on tax levies provided in this section are to include all other general or special levies provided by law. Notwithstanding other provisions of law, the only exceptions to the limits in this section are those provided by or authorized by sections 77-3442 to 77-3444.
- (13) Tax levies in excess of the limitations in this section shall be considered unauthorized levies under section 77-1606 unless approved under section 77-3444.
- (14) For purposes of sections 77-3442 to 77-3444, political subdivision means a political subdivision of this state and a county agricultural society.
- (15) For school districts that file a binding resolution on or before May 9, 2008, with the county assessors, county clerks, and county treasurers for all counties in which the school district has territory pursuant to subsection (7) of section 79-458, if the combined levies, except levies for bonded indebtedness approved by the voters of the school district and levies for the refinancing of such bonded indebtedness, are in excess of the greater of (a) one dollar and twenty cents per one hundred dollars of taxable valuation of property subject to the levy or (b) the maximum levy authorized by a vote pursuant to section 77-3444, all school district levies, except levies for bonded indebtedness approved by the voters of the school district and levies for the refinancing of such bonded indebtedness, shall be considered unauthorized levies under section 77-1606.

Source: Laws 1996, LB 1114, § 1; Laws 1997, LB 269, § 56; Laws 1998, LB 306, § 36; Laws 1998, LB 1104, § 17; Laws 1999, LB 87, § 87; Laws 1999, LB 141, § 11; Laws 1999, LB 437, § 26; Laws 2001, LB 142, § 57; Laws 2002, LB 568, § 9; Laws 2002, LB 898, § 1; Laws 2002, LB 1085, § 19; Laws 2003, LB 540, § 2; Laws 2004, LB 962, § 110; Laws 2004, LB 1093, § 1; Laws 2005, LB 38, § 2; Laws 2006, LB 968, § 12; Laws 2006, LB 1024, § 14; Laws 2006, LB 1226, § 30; Laws 2007, LB342, § 31; Laws 2007, LB641, § 4; Laws 2007, LB701, § 33; Laws 2008, LB988, § 2; Laws 2008, LB1154, § 5; Laws 2009, LB121, § 11; Laws 2010, LB1070, § 4; Laws 2010, LB1072, § 3; Laws 2011, LB59, § 2;

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Laws 2011, LB400, § 2; Laws 2012, LB946, § 10; Laws 2012, LB1104, § 1; Laws 2013, LB585, § 1; Laws 2015, LB261, § 13; Laws 2015, LB325, § 7.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB261, section 13, with LB325, section 7, to reflect all amendments.

Note: Changes made by LB261 became operative August 30, 2015. Changes made by LB325 became operative July 1, 2016.

Cross References

Interlocal Cooperation Act, see section 13-801.

Joint Public Agency Act, see section 13-2501.

Nebraska Ground Water Management and Protection Act, see section 46-701.

Tax Equity and Educational Opportunities Support Act, see section 79-1001.

77-3443 Other political subdivisions; levy limit; levy request; governing body; duties; allocation of levy.

- (1) All political subdivisions, other than (a) school districts, community colleges, natural resources districts, educational service units, cities, villages, counties, municipal counties, rural and suburban fire protection districts that have levy authority pursuant to subsection (10) of section 77-3442, and sanitary and improvement districts and (b) political subdivisions subject to municipal allocation under subsection (2) of this section, may levy taxes as authorized by law which are authorized by the county board of the county or the council of a municipal county in which the greatest portion of the valuation is located, which are counted in the county or municipal county levy limit provided in section 77-3442, and which do not collectively total more than fifteen cents per one hundred dollars of taxable valuation on any parcel or item of taxable property for all governments for which allocations are made by the municipality, county, or municipal county, except that such limitation shall not apply to property tax levies for preexisting lease-purchase contracts approved prior to July 1, 1998, for bonded indebtedness approved according to law and secured by a levy on property, and for payments by a public airport to retire interestfree loans from the Department of Aeronautics in lieu of bonded indebtedness at a lower cost to the public airport. The county board or council shall review and approve or disapprove the levy request of all political subdivisions subject to this subsection. The county board or council may approve all or a portion of the levy request and may approve a levy request that would allow the requesting political subdivision to levy a tax at a levy greater than that permitted by law. The county board of a county or the council of a municipal county which contains a transit authority created pursuant to section 14-1803 shall allocate no less than three cents per one hundred dollars of taxable property within the city or municipal county subject to the levy to the transit authority if requested by such authority. For any political subdivision subject to this subsection that receives taxes from more than one county or municipal county, the levy shall be allocated only by the county or municipal county in which the greatest portion of the valuation is located. The county board of equalization shall certify all levies by October 15 to insure that the taxes levied by political subdivisions subject to this subsection do not exceed the allowable limit for any parcel or item of taxable property. The levy allocated by the county or municipal county may be exceeded as provided in section 77-3444.
- (2) All city airport authorities established under the Cities Airport Authorities Act, community redevelopment authorities established under the Community Development Law, transit authorities established under the Transit Authority Law, and offstreet parking districts established under the Offstreet Parking District Act may be allocated property taxes as authorized by law which are

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authorized by the city, village, or municipal county and are counted in the city or village levy limit or municipal county levy limit provided by section 77-3442, except that such limitation shall not apply to property tax levies for preexisting lease-purchase contracts approved prior to July 1, 1998, for bonded indebtedness approved according to law and secured by a levy on property, and for payments by a public airport to retire interest-free loans from the Department of Aeronautics in lieu of bonded indebtedness at a lower cost to the public airport. For offstreet parking districts established under the Offstreet Parking District Act, the tax shall be counted in the allocation by the city proportionately, by dividing the total taxable valuation of the taxable property within the district by the total taxable valuation of the taxable property within the city multiplied by the levy of the district. The city council of a city which has created a transit authority pursuant to section 14-1803 or the council of a municipal county which contains a transit authority shall allocate no less than three cents per one hundred dollars of taxable property subject to the levy to the transit authority if requested by such authority. The city council, village board, or council shall review and approve or disapprove the levy request of the political subdivisions subject to this subsection. The city council, village board, or council may approve all or a portion of the levy request and may approve a levy request that would allow a levy greater than that permitted by law. The levy allocated by the municipality or municipal county may be exceeded as provided in section 77-3444.

- (3) On or before August 1, all political subdivisions subject to county, municipal, or municipal county levy authority under this section shall submit a preliminary request for levy allocation to the county board, city council, village board, or council that is responsible for levying such taxes. The preliminary request of the political subdivision shall be in the form of a resolution adopted by a majority vote of members present of the political subdivision's governing body. The failure of a political subdivision to make a preliminary request shall preclude such political subdivision from using procedures set forth in section 77-3444 to exceed the final levy allocation as determined in subsection (4) of this section.
- (4) Each county board, city council, village board, or council shall (a) adopt a resolution by a majority vote of members present which determines a final allocation of levy authority to its political subdivisions and (b) forward a copy of such resolution to the chairperson of the governing body of each of its political subdivisions. No final levy allocation shall be changed after September 1 except by agreement between both the county board, city council, village board, or council which determined the amount of the final levy allocation and the governing body of the political subdivision whose final levy allocation is at issue.

Source: Laws 1996, LB 1114, § 2; Laws 1997, LB 269, § 57; Laws 1998, LB 306, § 37; Laws 1999, LB 141, § 12; Laws 2001, LB 142, § 58; Laws 2002, LB 994, § 26; Laws 2015, LB325, § 8. Operative date July 1, 2016.

Cross References

Cities Airport Authorities Act, see section 3-514.

Community Development Law, see section 18-2101.

Offstreet Parking District Act, see section 19-3301.

Transit Authority Law, see section 14-1826.

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ARTICLE 35 HOMESTEAD EXEMPTION

Section

77-3504. Household income, defined.

77-3509. Homesteads; assessment; exemptions; unremarried widow or widower of certain servicemen or servicewomen; percentage of exemption.

77-3504 Household income, defined.

Household income means the total federal adjusted gross income, as defined in the Internal Revenue Code, plus (1) any Nebraska adjustments increasing the total federal adjusted gross income, (2) any interest or dividends received by the owner regarding obligations of the State of Nebraska or any political subdivision, authority, commission, or instrumentality thereof to the extent excluded in the computation of gross income for federal income tax purposes, (3) any social security or railroad retirement benefit to the extent excluded in the computation of gross income for federal income tax purposes, and (4) any carryforward of a net operating loss to the extent deducted for federal income tax purposes, of the claimant and spouse, and any additional owners who are natural persons and who occupy the homestead, for the taxable year of the claimant immediate ly prior to the year for which the claim for exemption is made, less all medical expenses actually incurred and paid by the claimant, his or her spouse, or any owner-occupant which are in excess of four percent of household income calculated prior to the deduction for medical expenses. For purposes of this section, medical expenses means the costs of health insurance premiums and the costs of goods and services purchased from a person licensed under the Uniform Credentialing Act or a health care facility or health care service licensed under the Health Care Facility Licensure Act for purposes of restoring or maintaining health, including insulin and prescription medicine, but not including nonprescription medicine.

Source: Laws 1979, LB 65, § 4; Laws 1987, LB 376A, § 3; Laws 1988, LB 1105, § 1; Laws 1994, LB 902, § 26; Laws 1995, LB 574, § 74; Laws 1996, LB 1039, § 3; Laws 2000, LB 819, § 152; Laws 2007, LB463, § 1309; Laws 2015, LB591, § 14. Operative date January 1, 2016.

Cross References

Health Care Facility Licensure Act, see section 71-401. Uniform Credentialing Act, see section 38-101.

77-3509 Homesteads; assessment; exemptions; unremarried widow or widower of certain servicemen or servicewomen; percentage of exemption.

- (1)(a) All homesteads in this state shall be assessed for taxation the same as other property, except that there shall be exempt from taxation, on any homestead described in subdivision (b) of this subsection, a percentage of the exempt amount as limited by section 77-3506.03.
- (b) The exemption described in subdivision (a) of this subsection shall apply to homesteads of an unremarried widow or widower of a serviceman or servicewoman who died while on active duty during the periods described in section 80-401.01.
- (c) The exemption described in subdivision (a) of this subsection shall be based on the household income of a claimant pursuant to subsections (2) 2015 Supplement 1106

through (4) of this section. Application for exemption under this section shall include certification of the status set forth in this section from the United States Department of Veterans Affairs.

(2) For 2014, for a married or closely related claimant as described in subsection (1) of this section, the percentage of the exempt amount for which the claimant shall be eligible shall be the percentage in Column B which corresponds with the claimant's household income in Column A in the table found in this subsection.

| Column A | Column B | |
|-----------------------|------------|--|
| Household Income | Percentage | |
| In Dollars | Of Relief | |
| 0 through 34,700 | 100 | |
| 34,701 through 36,400 | 90 | |
| 36,401 through 38,100 | 80 | |
| 38,101 through 39,800 | 70 | |
| 39,801 through 41,500 | 60 | |
| 41,501 through 43,200 | 50 | |
| 43,201 through 44,900 | 40 | |
| 44,901 through 46,600 | 30 | |
| 46,601 through 48,300 | 20 | |
| 48,301 through 50,000 | 10 | |
| 50,001 and over | 0 | |

(3) For 2014, for a single claimant as described in subsection (1) of this section, the percentage of the exempt amount for which the claimant shall be eligible shall be the percentage in Column B which corresponds with the claimant's household income in Column A in the table found in this subsection.

| Column A | Column B |
|-----------------------|------------|
| Household Income | Percentage |
| In Dollars | Of Relief |
| 0 through 30,300 | 100 |
| 30,301 through 31,700 | 90 |
| 31,701 through 33,100 | 80 |
| 33,101 through 34,500 | 70 |
| 34,501 through 35,900 | 60 |
| 35,901 through 37,300 | 50 |
| 37,301 through 38,700 | 40 |
| 38,701 through 40,100 | 30 |
| 40,101 through 41,500 | 20 |
| 41,501 through 42,900 | 10 |
| 42,901 and over | 0 |
| | |

(4) For exemption applications filed in calendar year 2015 and each year thereafter, the income eligibility amounts in subsections (2) and (3) of this section shall be adjusted for inflation by the method provided in section 151 of the Internal Revenue Code. The income eligibility amounts shall be adjusted for cumulative inflation since 2014. If any amount is not a multiple of one hundred dollars, the amount shall be rounded to the next lower multiple of one hundred dollars.

Source: Laws 1979, LB 65, § 9; Laws 1983, LB 195, § 3; Laws 1986, LB 1258, § 3; Laws 1989, LB 762, § 10; Laws 1994, LB 902, § 35; Laws 1995, LB 483, § 6; Laws 1997, LB 182, § 6; Laws 1999, LB 179, § 3; Laws 2005, LB 54, § 18; Laws 2014, LB986, § 3; Laws 2014, LB1087, § 6.

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Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB986, section 3, with LB1087, section 6, to reflect all amendments.

Note: Changes made by LB986 became effective April 3, 2014. Changes made by LB1087 became operative January 1, 2015.

Note: Section 77-3509 was not printed correctly in the 2014 Supplement. The changes made by Laws 2014, LB1087, were not incorporated. The section as it is printed in the 2015 Supplement incorporates the LB1087 changes.

ARTICLE 50

TAX EQUALIZATION AND REVIEW COMMISSION ACT

Section

77-5007. Commission; powers and duties.

77-5007 Commission; powers and duties.

The commission has the power and duty to hear and determine appeals of:

- (1) Decisions of any county board of equalization equalizing the value of individual tracts, lots, or parcels of real property so that all real property is assessed uniformly and proportionately;
- (2) Decisions of any county board of equalization granting or denying taxexempt status for real or personal property or an exemption from motor vehicle taxes and fees;
- (3) Decisions of the Tax Commissioner determining the taxable property of a railroad company, car company, public service entity, or air carrier within the state;
- (4) Decisions of the Tax Commissioner determining adjusted valuation pursuant to section 79-1016;
- (5) Decisions of any county board of equalization on the valuation of personal property or any penalties imposed under sections 77-1233.04 and 77-1233.06;
- (6) Decisions of any county board of equalization on claims that a levy is or is not for an unlawful or unnecessary purpose or in excess of the requirements of the county;
- (7) Decisions of any county board of equalization granting or rejecting an application for a homestead exemption;
- (8) Decisions of the Department of Motor Vehicles determining the taxable value of motor vehicles pursuant to section 60-3,188;
 - (9) Decisions of the Tax Commissioner made under section 77-1330;
 - (10) Any other decision of any county board of equalization;
- (11) Any other decision of the Tax Commissioner regarding property valuation, exemption, or taxation;
 - (12) Decisions of the Tax Commissioner pursuant to section 77-3520;
- (13) Final decisions of a county board of equalization appealed by the Tax Commissioner or Property Tax Administrator pursuant to section 77-701;
- (14) Determinations of the Rent-Restricted Housing Projects Valuation Committee regarding the capitalization rate to be used to value rent-restricted housing projects pursuant to section 77-1333 or the requirement under such section that an income-approach calculation be used by county assessors to value rent-restricted housing projects;
- (15) The requirement under section 77-1314 that the income approach, including the use of a discounted cash-flow analysis, be used by county assessors; and

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(16) Any other decision, determination, action, or order from which an appeal to the commission is authorized.

The commission has the power and duty to hear and grant or deny relief on petitions.

Source: Laws 1995, LB 490, § 7; Laws 1996, LB 1038, § 3; Laws 1997, LB 270, § 102; Laws 1997, LB 397, § 35; Laws 1998, LB 306, § 40; Laws 1999, LB 140, § 2; Laws 1999, LB 194, § 33; Laws 2001, LB 170, § 20; Laws 2004, LB 973, § 48; Laws 2005, LB 15, § 8; Laws 2005, LB 261, § 8; Laws 2005, LB 274, § 280; Laws 2007, LB334, § 96; Laws 2010, LB877, § 7; Laws 2011, LB384, § 24; Laws 2014, LB191, § 22; Laws 2015, LB356, § 2. Effective date August 30, 2015.

Cross References

Rent-Restricted Housing Projects Valuation Committee, see section 77-1333.

ARTICLE 52 BEGINNING FARMER TAX CREDIT ACT

Section

77-5208. Board; meetings; application; approval; deadline.

77-5209.02. Personal property tax exemption; authorized; application; form; county assessor; duties; protest; hearing; appeal; continuation of exemption.

77-5208 Board; meetings; application; approval; deadline.

The board shall meet at least twice during the year. The board shall review pending applications in order to approve and certify beginning farmers and livestock producers as eligible for the programs provided by the board, to approve and certify owners of agricultural assets as eligible for the tax credits authorized by sections 77-5211 to 77-5213, and to approve and certify qualified beginning farmers and livestock producers as eligible for the tax credit authorized by section 77-5209.01 and for qualification to claim an exemption of taxable tangible personal property as provided by section 77-5209.02. No new applications for any such programs, tax credits, or exemptions shall be approved or certified by the board after December 31, 2019. Any action taken by the board regarding approval and certification of program eligibility, granting of tax credits, or termination of rental agreements shall require the affirmative vote of at least four members of the board.

Source: Laws 1999, LB 630, § 9; Laws 2006, LB 990, § 10; Laws 2008, LB1027, § 6; Laws 2015, LB538, § 12. Effective date August 30, 2015.

77-5209.02 Personal property tax exemption; authorized; application; form; county assessor; duties; protest; hearing; appeal; continuation of exemption.

- (1) Agricultural and horticultural machinery and equipment of a qualified beginning farmer or livestock producer utilized in the beginning farmer's or livestock producer's operation may be exempt from tangible personal property tax to the extent provided in this section.
- (2) A qualified beginning farmer or livestock producer seeking an exemption of taxable agricultural and horticultural machinery and equipment from tangible personal property tax under this section shall apply for an exemption to the

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county assessor on or before December 31 of the year preceding the year for which the exemption is to begin. Application shall be on forms prescribed by the Tax Commissioner. For the initial year of application, an applicant shall provide the original documentation of certification provided by the board pursuant to section 77-5208 with the application. Failure to provide the required documentation shall result in a denial of the exemption for the following year but shall be considered as an application for the year thereafter.

- (3) The county assessor shall approve or deny the application for exemption. On or before February 1, the county assessor shall issue notice of approval or denial to the applicant. If the application is approved, the county assessor shall exempt no more than one hundred thousand dollars of taxable value of agricultural or horticultural machinery and equipment for each year in addition to, and applied after, any amount exempted under subsection (1) of section 77-1238. If the application is denied by the county assessor, a written protest of the denial of the application may be filed within thirty days after the mailing of the denial to the county board of equalization.
- (4) All provisions of section 77-1502 except dates for filing of a protest, the period for hearing protests, and the date for mailing notice of the county board of equalization's decision are applicable to any protest filed pursuant to this section. The county board of equalization shall decide any protest filed pursuant to this section within thirty days after the filing of the protest. The county clerk shall mail a copy of any decision made by the county board of equalization on a protest filed pursuant to this section to the applicant within seven days after the board's decision. Any decision of the county board of equalization may be appealed to the Tax Equalization and Review Commission, in accordance with section 77-5013, within thirty days after the date of the decision. Any applicant may petition the Tax Equalization and Review Commission in accordance with section 77-5013, on or before December 31 of each year, to determine whether the agricultural and horticultural machinery and equipment will receive the exemption for that year if a failure to give notice as prescribed by this section prevented timely filing of a protest or appeal provided for in this section.
- (5) A properly granted exemption for taxable agricultural and horticultural machinery and equipment under this section shall continue for a period of three years if each year a Nebraska personal property tax return and supporting schedules and depreciation worksheet, showing a list and value of all taxable tangible personal property, are provided and filed by the beginning farmer or livestock producer with the county assessor when due. The value of taxable agricultural and horticultural machinery and equipment exempted pursuant to this section in any year shall not exceed one hundred thousand dollars. The exemption allowed under this section shall continue irrespective of whether the person claiming the exemption no longer meets the qualification of a beginning farmer or livestock producer pursuant to section 77-5209 during the exemption period unless the beginning farmer or livestock producer discontinues farming or livestock production.
- (6) Any person whose agricultural and horticultural machinery and equipment has been exempted from tangible personal property tax pursuant to this section shall be permanently disqualified from any further exemption of agricultural and horticultural machinery and equipment from tangible personal

property tax as a qualified beginning farmer or livestock producer except as allowed in subsection (1) of section 77-1238.

Source: Laws 2008, LB1027, § 4; Laws 2015, LB259, § 10. Operative date January 1, 2016.

ARTICLE 57 NEBRASKA ADVANTAGE ACT

Section

77-5725. Tiers; requirements; incentives; enumerated; deadlines.

77-5725 Tiers; requirements; incentives; enumerated; deadlines.

- (1) Applicants may qualify for benefits under the Nebraska Advantage Act in one of six tiers:
- (a) Tier 1, investment in qualified property of at least one million dollars and the hiring of at least ten new employees. There shall be no new project applications for benefits under this tier filed after December 31, 2017. All complete project applications filed on or before December 31, 2017, shall be considered by the Tax Commissioner and approved if the project and taxpayer qualify for benefits. Agreements may be executed with regard to completed project applications filed on or before December 31, 2017. All project agreements pending, approved, or entered into before such date shall continue in full force and effect;
- (b) Tier 2, (i) investment in qualified property of at least three million dollars and the hiring of at least thirty new employees or (ii) for a large data center project, investment in qualified property for the data center of at least two hundred million dollars and the hiring for the data center of at least thirty new employees. There shall be no new project applications for benefits under this tier filed after December 31, 2017. All complete project applications filed on or before December 31, 2017, shall be considered by the Tax Commissioner and approved if the project and taxpayer qualify for benefits. Agreements may be executed with regard to completed project applications filed on or before December 31, 2017. All project agreements pending, approved, or entered into before such date shall continue in full force and effect;
- (c) Tier 3, the hiring of at least thirty new employees. There shall be no new project applications for benefits under this tier filed after December 31, 2017. All complete project applications filed on or before December 31, 2017, shall be considered by the Tax Commissioner and approved if the project and taxpayer qualify for benefits. Agreements may be executed with regard to completed project applications filed on or before December 31, 2017. All project agreements pending, approved, or entered into before such date shall continue in full force and effect;
- (d) Tier 4, investment in qualified property of at least ten million dollars and the hiring of at least one hundred new employees. There shall be no new project applications for benefits under this tier filed after December 31, 2017. All complete project applications filed on or before December 31, 2017, shall be considered by the Tax Commissioner and approved if the project and taxpayer qualify for benefits. Agreements may be executed with regard to completed project applications filed on or before December 31, 2017. All project agreements pending, approved, or entered into before such date shall continue in full force and effect;

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- (e) Tier 5, (i) investment in qualified property of at least thirty million dollars or (ii) for the production of electricity by using one or more sources of renewable energy to produce electricity for sale as described in subdivision (1)(j) of section 77-5715, investment in qualified property of at least twenty million dollars. Failure to maintain an average number of equivalent employees as defined in section 77-5727 greater than or equal to the number of equivalent employees in the base year shall result in a partial recapture of benefits. There shall be no new project applications for benefits under this tier filed after December 31, 2017. All complete project applications filed on or before December 31, 2017, shall be considered by the Tax Commissioner and approved if the project and taxpayer qualify for benefits. Agreements may be executed with regard to completed project applications filed on or before December 31, 2017. All project agreements pending, approved, or entered into before such date shall continue in full force and effect: and
- (f) Tier 6, investment in qualified property of at least ten million dollars and the hiring of at least seventy-five new employees or the investment in qualified property of at least one hundred million dollars and the hiring of at least fifty new employees. There shall be no new project applications for benefits under this tier filed after December 31, 2017. All complete project applications filed on or before December 31, 2017, shall be considered by the Tax Commissioner and approved if the project and taxpayer qualify for benefits. Agreements may be executed with regard to completed project applications filed on or before December 31, 2017. All project agreements pending, approved, or entered into before such date shall continue in full force and effect.
- (2) When the taxpayer has met the required levels of employment and investment contained in the agreement for a tier 1, tier 2, tier 4, tier 5, or tier 6 project, the taxpayer shall be entitled to the following incentives:
- (a) A refund of all sales and use taxes for a tier 2, tier 4, tier 5, or tier 6 project or a refund of one-half of all sales and use taxes for a tier 1 project paid under the Local Option Revenue Act, the Nebraska Revenue Act of 1967, and sections 13-319, 13-324, and 13-2813 from the date of the application through the meeting of the required levels of employment and investment for all purchases, including rentals, of:
 - (i) Qualified property used as a part of the project;
- (ii) Property, excluding motor vehicles, based in this state and used in both this state and another state in connection with the project except when any such property is to be used for fundraising for or for the transportation of an elected official:
- (iii) Tangible personal property by a contractor or repairperson after appointment as a purchasing agent of the owner of the improvement to real estate when such property is incorporated into real estate as a part of a project. The refund shall be based on fifty percent of the contract price, excluding any land, as the cost of materials subject to the sales and use tax;
- (iv) Tangible personal property by a contractor or repairperson after appointment as a purchasing agent of the taxpayer when such property is annexed to, but not incorporated into, real estate as a part of a project. The refund shall be based on the cost of materials subject to the sales and use tax that were annexed to real estate; and
- (v) Tangible personal property by a contractor or repairperson after appointment as a purchasing agent of the taxpayer when such property is both (A) 2015 Supplement 1112

incorporated into real estate as a part of a project and (B) annexed to, but not incorporated into, real estate as a part of a project. The refund shall be based on fifty percent of the contract price, excluding any land, as the cost of materials subject to the sales and use tax; and

- (b) A refund of all sales and use taxes for a tier 2, tier 4, tier 5, or tier 6 project or a refund of one-half of all sales and use taxes for a tier 1 project paid under the Local Option Revenue Act, the Nebraska Revenue Act of 1967, and sections 13-319, 13-324, and 13-2813 on the types of purchases, including rentals, listed in subdivision (a) of this subsection for such taxes paid during each year of the entitlement period in which the taxpayer is at or above the required levels of employment and investment.
- (3) Any taxpayer who qualifies for a tier 1, tier 2, tier 3, or tier 4 project shall be entitled to a credit equal to three percent times the average wage of new employees times the number of new employees if the average wage of the new employees equals at least sixty percent of the Nebraska average annual wage for the year of application. The credit shall equal four percent times the average wage of new employees times the number of new employees if the average wage of the new employees equals at least seventy-five percent of the Nebraska average annual wage for the year of application. The credit shall equal five percent times the average wage of new employees times the number of new employees if the average wage of the new employees equals at least one hundred percent of the Nebraska average annual wage for the year of application. The credit shall equal six percent times the average wage of new employees times the number of new employees if the average wage of the new employees equals at least one hundred twenty-five percent of the Nebraska average annual wage for the year of application. For computation of such credit:
- (a) Average annual wage means the total compensation paid to employees during the year at the project who are not base-year employees and who are paid wages equal to at least sixty percent of the Nebraska average weekly wage for the year of application, excluding any compensation in excess of one million dollars paid to any one employee during the year, divided by the number of equivalent employees making up such total compensation;
- (b) Average wage of new employees means the average annual wage paid to employees during the year at the project who are not base-year employees and who are paid wages equal to at least sixty percent of the Nebraska average weekly wage for the year of application, excluding any compensation in excess of one million dollars paid to any one employee during the year; and
- (c) Nebraska average annual wage means the Nebraska average weekly wage times fifty-two.
- (4) Any taxpayer who qualifies for a tier 6 project shall be entitled to a credit equal to ten percent times the total compensation paid to all employees, other than base-year employees, excluding any compensation in excess of one million dollars paid to any one employee during the year, employed at the project.
- (5) Any taxpayer who has met the required levels of employment and investment for a tier 2 or tier 4 project shall receive a credit equal to ten percent of the investment made in qualified property at the project. Any taxpayer who has met the required levels of investment and employment for a tier 1 project shall receive a credit equal to three percent of the investment made in qualified property at the project. Any taxpayer who has met the

required levels of investment and employment for a tier 6 project shall receive a credit equal to fifteen percent of the investment made in qualified property at the project.

- (6) The credits prescribed in subsections (3), (4), and (5) of this section shall be allowable for compensation paid and investments made during each year of the entitlement period that the taxpayer is at or above the required levels of employment and investment.
- (7) The credit prescribed in subsection (5) of this section shall also be allowable during the first year of the entitlement period for investment in qualified property at the project after the date of the application and before the required levels of employment and investment were met.
- (8)(a) Property described in subdivisions (8)(c)(i) through (v) of this section used in connection with a project or projects and acquired by the taxpayer, whether by lease or purchase, after the date the application was filed, shall constitute separate classes of property and are eligible for exemption under the conditions and for the time periods provided in subdivision (8)(b) of this section.
- (b)(i) A taxpayer who has met the required levels of employment and investment for a tier 4 project shall receive the exemption of property in subdivisions (8)(c)(ii), (iii), and (iv) of this section. A taxpayer who has met the required levels of employment and investment for a tier 6 project shall receive the exemption of property in subdivisions (8)(c)(ii), (iii), (iv), and (v) of this section. Such property shall be eligible for the exemption from the first January 1 following the end of the year during which the required levels were exceeded through the ninth December 31 after the first year property included in subdivisions (8)(c)(ii), (iii), (iv), and (v) of this section qualifies for the exemption.
- (ii) A taxpayer who has filed an application that describes a tier 2 large data center project or a project under tier 4 or tier 6 shall receive the exemption of property in subdivision (8)(c)(i) of this section beginning with the first January 1 following the acquisition of the property. The exemption shall continue through the end of the period property included in subdivisions (8)(c)(ii), (iii), (iv), and (v) of this section qualifies for the exemption.
- (iii) A taxpayer who has filed an application that describes a tier 2 large data center project or a tier 5 project that is sequential to a tier 2 large data center project for which the entitlement period has expired shall receive the exemption of all property in subdivision (8)(c) of this section beginning any January 1 after the acquisition of the property. Such property shall be eligible for exemption from the tax on personal property from the January 1 preceding the first claim for exemption approved under this subdivision through the ninth December 31 after the year the first claim for exemption is approved.
- (iv) A taxpayer who has a project for an Internet web portal or a data center and who has met the required levels of employment and investment for a tier 2 project or the required level of investment for a tier 5 project, taking into account only the employment and investment at the web portal or data center project, shall receive the exemption of property in subdivision (8)(c)(ii) of this section. Such property shall be eligible for the exemption from the first January 1 following the end of the year during which the required levels were exceeded through the ninth December 31 after the first year any property included in

subdivisions (8)(c)(ii), (iii), (iv), and (v) of this section qualifies for the exemption.

- (v) Such investment and hiring of new employees shall be considered a required level of investment and employment for this subsection and for the recapture of benefits under this subsection only.
- (c) The following property used in connection with such project or projects and acquired by the taxpayer, whether by lease or purchase, after the date the application was filed shall constitute separate classes of personal property:
- (i) Turbine-powered aircraft, including turboprop, turbojet, and turbofan aircraft, except when any such aircraft is used for fundraising for or for the transportation of an elected official;
- (ii) Computer systems, made up of equipment that is interconnected in order to enable the acquisition, storage, manipulation, management, movement, control, display, transmission, or reception of data involving computer software and hardware, used for business information processing which require environmental controls of temperature and power and which are capable of simultaneously supporting more than one transaction and more than one user. A computer system includes peripheral components which require environmental controls of temperature and power connected to such computer systems. Peripheral components shall be limited to additional memory units, tape drives, disk drives, power supplies, cooling units, data switches, and communication controllers:
- (iii) Depreciable personal property used for a distribution facility, including, but not limited to, storage racks, conveyor mechanisms, forklifts, and other property used to store or move products;
- (iv) Personal property which is business equipment located in a single project if the business equipment is involved directly in the manufacture or processing of agricultural products; and
- (v) For a tier 2 large data center project or tier 6 project, any other personal property located at the project.
- (d) In order to receive the property tax exemptions allowed by subdivision (8)(c) of this section, the taxpayer shall annually file a claim for exemption with the Tax Commissioner on or before May 1. The form and supporting schedules shall be prescribed by the Tax Commissioner and shall list all property for which exemption is being sought under this section. A separate claim for exemption must be filed for each project and each county in which property is claimed to be exempt. A copy of this form must also be filed with the county assessor in each county in which the applicant is requesting exemption. The Tax Commissioner shall determine whether a taxpayer is eligible to obtain exemption for personal property based on the criteria for exemption and the eligibility of each item listed for exemption and, on or before August 1, certify such to the taxpayer and to the affected county assessor.
- (9)(a) The investment thresholds in this section for a particular year of application shall be adjusted by the method provided in this subsection, except that the investment threshold for a tier 5 project described in subdivision (1)(e)(ii) of this section shall not be adjusted.
- (b) For tier 1, tier 2, tier 4, and tier 5 projects other than tier 5 projects described in subdivision (1)(e)(ii) of this section, beginning October 1, 2006, and each October 1 thereafter, the average Producer Price Index for all

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commodities, published by the United States Department of Labor, Bureau of Labor Statistics, for the most recent twelve available periods shall be divided by the Producer Price Index for the first quarter of 2006 and the result multiplied by the applicable investment threshold. The investment thresholds shall be adjusted for cumulative inflation since 2006.

- (c) For tier 6, beginning October 1, 2008, and each October 1 thereafter, the average Producer Price Index for all commodities, published by the United States Department of Labor, Bureau of Labor Statistics, for the most recent twelve available periods shall be divided by the Producer Price Index for the first quarter of 2008 and the result multiplied by the applicable investment threshold. The investment thresholds shall be adjusted for cumulative inflation since 2008.
- (d) For a tier 2 large data center project, beginning October 1, 2012, and each October 1 thereafter, the average Producer Price Index for all commodities, published by the United States Department of Labor, Bureau of Labor Statistics, for the most recent twelve available periods shall be divided by the Producer Price Index for the first quarter of 2012 and the result multiplied by the applicable investment threshold. The investment thresholds shall be adjusted for cumulative inflation since 2012.
- (e) If the resulting amount is not a multiple of one million dollars, the amount shall be rounded to the next lowest one million dollars.
- (f) The investment thresholds established by this subsection apply for purposes of project qualifications for all applications filed on or after January 1 of the following year for all years of the project. Adjustments do not apply to projects after the year of application.

Source: Laws 2005, LB 312, § 47; Laws 2006, LB 1003, § 14; Laws 2007, LB223, § 30; Laws 2007, LB334, § 98; Laws 2008, LB895, § 16; Laws 2008, LB965, § 22; Laws 2009, LB164, § 6; Laws 2010, LB879, § 18; Laws 2010, LB918, § 4; Laws 2012, LB1118, § 7; Laws 2013, LB104, § 4; Laws 2014, LB1067, § 2; Laws 2015, LB538, § 13.

Effective date August 30, 2015.

Cross References

Local Option Revenue Act, see section 77-27,148.

Nebraska Revenue Act of 1967, see section 77-2701.

ARTICLE 58

NEBRASKA ADVANTAGE RESEARCH AND DEVELOPMENT ACT

Section

77-5806. Applicability of act.

77-5806 Applicability of act.

The Nebraska Advantage Research and Development Act shall be operative for all tax years beginning or deemed to begin on or after January 1, 2006, under the Internal Revenue Code of 1986, as amended. No business firm shall be allowed to first claim the credit for any tax year beginning or deemed to 2015 Supplement 1116

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begin after December 31, 2019, under the Internal Revenue Code of 1986, as amended.

Source: Laws 2005, LB 312, § 64; Laws 2009, LB164, § 10; Laws 2014, LB1067, § 3; Laws 2015, LB538, § 14. Effective date August 30, 2015.

ARTICLE 59

NEBRASKA ADVANTAGE MICROENTERPRISE TAX CREDIT ACT

Section

77-5903. Terms, defined.

77-5905. Applications; approval; limit.

77-5903 Terms, defined.

For purposes of the Nebraska Advantage Microenterprise Tax Credit Act:

- (1) Actively engaged in the operation of a microbusiness means personal involvement on a continuous basis in the daily management and operation of the business:
- (2) Distressed area means a municipality, county, unincorporated area within a county, or census tract in Nebraska that has (a) an unemployment rate which exceeds the statewide average unemployment rate, (b) a per capita income below the statewide average per capita income, or (c) had a population decrease between the two most recent federal decennial censuses;
- (3) Equivalent employees means the number of employees computed by dividing the total hours paid in a year by the product of forty times the number of weeks in a year;
- (4) Microbusiness means any business employing five or fewer equivalent employees at the time of application. Microbusiness does not include a farm or livestock operation unless (a) the person actively engaged in the operation of the microbusiness has a net worth of not more than five hundred thousand dollars, including any holdings by a spouse or dependent, based on fair market value, or (b) the investment or employment is in the processing or marketing of agricultural products, aquaculture, agricultural tourism, or the production of fruits, herbs, tree products, vegetables, tree nuts, dried fruits, organic crops, or nursery crops;
- (5) New employment means the amount by which the total compensation plus the employer cost for health insurance for employees paid during the tax year to or for employees who are Nebraska residents exceeds the total compensation paid plus the employer cost for health insurance for employees to or for employees who are Nebraska residents in the tax year prior to application. New employment does not include compensation to any employee that is in excess of one hundred fifty percent of the Nebraska average weekly wage. Nebraska average weekly wage means the most recent average weekly wage paid by all employers as reported by October 1 by the Department of Labor;
- (6) New investment means the increase during the tax year over the year prior to the application in the applicant's (a) purchases of buildings and depreciable personal property located in Nebraska, (b) expenditures on repairs and maintenance on property located in Nebraska, neither subdivision (a) or (b) of this subdivision to include vehicles required to be registered for operation on the roads and highways of this state, and (c) expenditures on advertising, legal,

and professional services. If the buildings or depreciable personal property is leased, the amount of new investment shall be the increase in average net annual rents multiplied by the number of years of the lease for which the taxpayer is bound, not to exceed ten years;

- (7) Related persons means (a) any corporation, partnership, limited liability company, cooperative, including cooperatives exempt under section 521 of the Internal Revenue Code of 1986, as amended, limited cooperative association, or joint venture which is or would otherwise be a member of the same unitary group, if incorporated, or any person who is considered to be a related person under either section 267(b) and (c) or section 707(b) of the Internal Revenue Code of 1986, as amended, and (b) any individual who is a spouse, parent if the taxpayer is a minor, or minor son or daughter of the taxpayer; and
- (8) Taxpayer means any person subject to the income tax imposed by the Nebraska Revenue Act of 1967, any corporation, partnership, limited liability company, cooperative, including a cooperative exempt under section 521 of the Internal Revenue Code of 1986, as amended, limited cooperative association, or joint venture that is or would otherwise be a member of the same unitary group, if incorporated, which is, or whose partners, members, or owners representing an ownership interest of at least ninety percent of such entity are, subject to such tax, and any other partnership, limited liability company, subchapter S corporation, cooperative, including a cooperative exempt under section 521 of the Internal Revenue Code of 1986, as amended, limited cooperative association, or joint venture when the partners, shareholders, or members representing an ownership interest of at least ninety percent of such entity are subject to such tax.

The changes made to this section by Laws 2008, LB 177, shall be operative for all applications for benefits received on or after July 18, 2008.

Source: Laws 2005, LB 312, § 68; Laws 2006, LB 1003, § 17; Laws 2007, LB368, § 141; Laws 2008, LB177, § 1; Laws 2009, LB531, § 1; Laws 2015, LB246, § 1. Effective date August 30, 2015.

Cross References

Nebraska Revenue Act of 1967, see section 77-2701.

77-5905 Applications; approval; limit.

- (1) If the Department of Revenue determines that an application meets the requirements of section 77-5904 and that the investment or employment is eligible for the credit and (a) the applicant is actively engaged in the operation of the microbusiness or will be actively engaged in the operation upon its establishment, (b) the majority of the assets of the microbusiness are located in a distressed area or will be upon its establishment, (c) the applicant will make new investment or employment in the microbusiness, and (d) the new investment or employment will create new income or jobs in the distressed area, the department shall approve the application and authorize tentative tax credits to the applicant within the limits set forth in this section and certify the amount of tentative tax credits approved for the applicant. Applications for tax credits shall be considered in the order in which they are received.
- (2) The department may approve applications up to the adjusted limit for each calendar year beginning January 1, 2006, through December 31, 2019. After applications totaling the adjusted limit have been approved for a calendar

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year, no further applications shall be approved for that year. The adjusted limit in a given year is two million dollars plus tentative tax credits that were not granted by the end of the preceding year. Tax credits shall not be allowed for a taxpayer receiving benefits under the Employment and Investment Growth Act, the Nebraska Advantage Act, or the Nebraska Advantage Rural Development Act.

Source: Laws 2005, LB 312, § 70; Laws 2009, LB164, § 11; Laws 2014, LB1067, § 4; Laws 2015, LB538, § 15. Effective date August 30, 2015.

Cross References

Employment and Investment Growth Act, see section 77-4101. Nebraska Advantage Act, see section 77-5701. Nebraska Advantage Rural Development Act, see section 77-27,187.

ARTICLE 62 NAMEPLATE CAPACITY TAX

Section

77-6201. Legislative findings and declarations.

77-6202. Terms, defined.

77-6203. Nameplate capacity tax; annual payment; exemptions; Department of Revenue; duties; owner; file report; interest; penalties.

77-6204. County treasurer; distribute revenue; calculation.

77-6201 Legislative findings and declarations.

The Legislature finds and declares:

- (1) The purpose of the nameplate capacity tax levied under section 77-6203 is to replace property taxes currently imposed on renewable energy infrastructure and depreciated over a short period of time in a way that causes local budgeting challenges and increases upfront costs for renewable energy developers;
- (2) The nameplate capacity tax should be competitive with taxes imposed directly and indirectly on renewable energy generation and development in other states;
- (3) The nameplate capacity tax should be fair and nondiscriminatory when compared with other taxes imposed on other industries in the state; and
- (4) The nameplate capacity tax should not be singled out as a source of General Fund revenue during times of economic hardship.

Source: Laws 2010, LB1048, § 12; Laws 2015, LB424, § 4. Operative date January 1, 2016.

77-6202 Terms, defined.

For purposes of sections 77-6201 to 77-6204:

(1) Commissioned means the renewable energy generation facility has been in commercial operation for at least twenty-four hours. A renewable energy generation facility is not in commercial operation unless the renewable energy generation facility is connected to the electrical grid or to the end user if the renewable energy generation facility is a customer-generator as defined in section 70-2002;

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- (2) Nameplate capacity means the capacity of a renewable energy generation facility to generate electricity as measured in megawatts, including fractions of a megawatt; and
- (3) Renewable energy generation facility means (a) a facility that generates electricity using wind as the fuel source or (b) a facility that generates electricity using solar, biomass, or landfill gas as the fuel source if such facility was installed on or after January 1, 2016, and has a nameplate capacity of one hundred kilowatts or more.

Source: Laws 2010, LB1048, § 13; Laws 2015, LB424, § 5. Operative date January 1, 2016.

77-6203 Nameplate capacity tax; annual payment; exemptions; Department of Revenue; duties; owner; file report; interest; penalties.

- (1) The owner of a renewable energy generation facility annually shall pay a nameplate capacity tax equal to the total nameplate capacity of the commissioned renewable energy generation facility multiplied by a tax rate of three thousand five hundred eighteen dollars per megawatt.
 - (2) No tax shall be imposed on a renewable energy generation facility:
- (a) Owned or operated by the federal government, the State of Nebraska, a public power district, a public power and irrigation district, an individual municipality, a registered group of municipalities, an electric membership association, or a cooperative; or
 - (b) That is a customer-generator as defined in section 70-2002.
- (3) No tax levied pursuant to this section shall be construed to constitute restricted funds as defined in section 13-518 for the first five years after the renewable energy generation facility is commissioned.
- (4) The presence of one or more renewable energy generation facilities or supporting infrastructure shall not be a factor in the assessment, determination of actual value, or classification under section 77-201 of the real property underlying or adjacent to such facilities or infrastructure.
 - (5)(a) The Department of Revenue shall collect the tax due under this section.
- (b) The tax shall be imposed beginning the first calendar year the renewable energy generation facility is commissioned. A renewable energy generation facility that uses wind as the fuel source which was commissioned prior to July 15, 2010, shall be subject to the tax levied pursuant to sections 77-6201 to 77-6204 on and after January 1, 2010. The amount of property tax on depreciable tangible personal property previously paid on a renewable energy generation facility that uses wind as the fuel source which was commissioned prior to July 15, 2010, which is greater than the amount that would have been paid pursuant to sections 77-6201 to 77-6204 from the date of commissioning until January 1, 2010, shall be credited against any tax due under Chapter 77, and any amount so credited that is unused in any tax year shall be carried over to subsequent tax years until fully utilized.
- (c)(i) The tax for the first calendar year shall be prorated based upon the number of days remaining in the calendar year after the renewable energy generation facility is commissioned.
- (ii) In the first year in which a renewable energy generation facility is taxed or in any year in which additional commissioned nameplate capacity is added 2015 Supplement 1120

to a renewable energy generation facility, the taxes on the initial or additional nameplate capacity shall be prorated for the number of days remaining in the calendar year.

- (iii) When a renewable energy generation facility is decommissioned or made nonoperational by a change in law or decertification from its status as a certified renewable export facility during a tax year, the taxes shall be prorated for the number of days during which the renewable energy generation facility was not decommissioned or was operational.
- (iv) When the capacity of a renewable energy generation facility to produce electricity is reduced but the renewable energy generation facility is not decommissioned, the nameplate capacity of the renewable energy generation facility is deemed to be unchanged.
- (6)(a) On March 1 of each year, the owner of a renewable energy generation facility shall file with the Department of Revenue a report on the nameplate capacity of the facility for the previous year from January 1 through December 31. All taxes shall be due on April 1 and shall be delinquent if not paid on a quarterly basis on April 1 and each quarter thereafter. Delinquent quarterly payments shall draw interest at the rate provided for in section 45-104.02, as such rate may from time to time be adjusted.
- (b) The owner of a renewable energy generation facility is liable for the taxes under this section with respect to the facility, whether or not the owner of the facility is the owner of the land on which the facility is situated.
- (7) Failure to file a report required by subsection (6) of this section, filing such report late, failure to pay taxes due, or underpayment of such taxes shall result in a penalty of five percent of the amount due being imposed for each quarter the report is overdue or the payment is delinquent, except that the penalty shall not exceed ten thousand dollars.
- (8) The Department of Revenue shall enforce the provisions of this section. The department shall adopt and promulgate rules and regulations necessary for the implementation and enforcement of this section.
- (9) The Department of Revenue shall separately identify the proceeds from the tax imposed by this section and shall pay all such proceeds over to the county treasurer of the county where the renewable energy generation facility is located within thirty days after receipt of such proceeds.

Source: Laws 2010, LB1048, § 14; Laws 2011, LB360, § 4; Laws 2015, LB424, § 6.

Operative date January 1, 2016.

77-6204 County treasurer; distribute revenue; calculation.

- (1) The county treasurer shall distribute all revenue received from the Department of Revenue pursuant to section 77-6203 to local taxing entities which, but for such personal property tax exemption, would have received distribution of personal property tax revenue from depreciable personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source.
- (2) A local taxing entity's status as eligible for distribution under subsection (1) of this section shall not be affected when and if the net book value of personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source becomes zero. A local taxing

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entity's status as eligible for distribution under such subsection shall be affected by the disposal of all of the exempt depreciable personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source.

- (3) The distribution to each eligible local taxing entity shall be calculated by determining the amount of taxes that the eligible local taxing entity levied during the taxable year and dividing this amount by the total tax levied by all of the eligible local taxing entities during the year. Each eligible entity's resulting fraction shall then be multiplied by the revenue distributed to the county treasurer by the department to determine the portion of such revenue due each local taxing entity.
- (4) The Department of Revenue shall not retain any revenue collected pursuant to sections 77-6201 to 77-6204 for distribution, use, transfer, pledge, or allocation to or from the General Fund.

Source: Laws 2010, LB1048, § 15; Laws 2015, LB424, § 7. Operative date January 1, 2016.

certain information.

ARTICLE 63

ANGEL INVESTMENT TAX CREDIT ACT

| Section | | |
|---|--|--|
| 77-6306. | Tax credit; amount; director; allocation; limitation; reallocation; when; notice | |
| | to director; tax credit certificates issued; holding period. | |
| 77-6307. Annual report; contents; failure to file; effect; final report; when required. | | |
| 77-6309 | Department of Economic Development: report: contents: confidentiality of | |

77-6306 Tax credit; amount; director; allocation; limitation; reallocation; when; notice to director; tax credit certificates issued; holding period.

- (1) For taxable years beginning or deemed to begin on or after January 1, 2011, under the Internal Revenue Code of 1986, as amended, a qualified investor or qualified fund is eligible for a refundable tax credit equal to thirty-five percent of its qualified investment in a qualified small business, except that if the qualified small business is located in a distressed area the qualified investor or qualified fund is eligible for a refundable tax credit equal to forty percent of its qualified investment in the qualified small business. The director shall not allocate more than four million dollars in tax credits to all qualified investors or qualified funds in a calendar year. If the director does not allocate the entire four million dollars of tax credits in a calendar year, the tax credits that are not allocated shall not carry forward to subsequent years. The director shall not allocate any amount for tax credits for calendar years after 2019.
- (2) The director shall not allocate more than a total maximum amount in tax credits for a calendar year to a qualified investor for the investor's cumulative qualified investments as an individual qualified investor and as an investor in a qualified fund as provided in this subsection. For married couples filing joint returns the maximum is three hundred fifty thousand dollars, and for all other filers the maximum is three hundred thousand dollars. The director shall not allocate more than a total of one million dollars in tax credits for qualified investments in any one qualified small business.
- (3) The director shall not allocate a tax credit to a qualified investor either as an individual qualified investor or as an investor in a qualified fund if the 2015 Supplement 1122

investor receives more than forty-nine percent of the investor's gross annual income from the qualified small business in which the qualified investment is proposed. A family member of an individual disqualified by this subsection is not eligible for a tax credit under this section. For a married couple filing a joint return, the limitations in this subsection apply collectively to the investor and spouse. For purposes of determining the ownership interest of an investor under this subsection, the rules under section 267(c) and (e) of the Internal Revenue Code of 1986, as amended, apply.

- (4) Tax credits shall be allocated to qualified investors or qualified funds in the order that the tax credit applications are filed with the director. Once tax credits have been approved and allocated by the director, the qualified investors and qualified funds shall implement the qualified investment specified within ninety days after allocation of the tax credits. Qualified investors and qualified funds shall notify the director no later than thirty days after the expiration of the ninety-day period that the qualified investment has been made. If the qualified investment is not made within ninety days after allocation of the tax credits, or the director has not, within thirty days following expiration of the ninety-day period, received notification that the qualified investment was made, the tax credit allocation is canceled and available for reallocation. A qualified investor or qualified fund that fails to invest as specified in the application within ninety days after allocation of the tax credits shall notify the director of the failure to invest within five business days after the expiration of the ninety-day investment period.
- (5) All tax credit applications filed with the director on the same day shall be treated as having been filed contemporaneously. If two or more qualified investors or qualified funds file tax credit applications on the same day and the aggregate amount of tax credit allocation requests exceeds the aggregate limit of tax credits under this section or the lesser amount of tax credits that remain unallocated on that day, then the tax credits shall be allocated among the qualified investors or qualified funds who filed on that day on a pro rata basis with respect to the amounts requested. The pro rata allocation for any one qualified investor or qualified fund shall be the product obtained by multiplying a fraction, the numerator of which is the amount of the tax credit allocation request filed on behalf of a qualified investor or qualified fund and the denominator of which is the total of all tax credit allocation requests filed on behalf of all applicants on that day, by the amount of tax credits that remain unallocated on that day for the taxable year.
- (6) A qualified investor or qualified fund, or a qualified small business acting on behalf of the investor or fund, shall notify the director when an investment for which tax credits were allocated has been made and shall furnish the director with documentation of the investment date. A qualified fund shall also provide the director with a statement indicating the amount invested by each investor in the qualified fund based on each investor's share of the assets of the qualified fund at the time of the qualified investment. After receiving notification that the qualified investment was made, the director shall issue tax credit certificates for the taxable year in which the qualified investment was made to the qualified investor or, for a qualified investment made by a qualified fund, to each qualified investor who is an investor in the fund. The certificate shall state that the tax credit is subject to revocation if the qualified investor or qualified fund does not hold the investment in the qualified small business for at least three years, consisting of the calendar year in which the investment was made

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and the two following calendar years. The three-year holding period does not apply if:

- (a) The qualified investment by the qualified investor or qualified fund becomes worthless before the end of the three-year period;
- (b) Eighty percent or more of the assets of the qualified small business are sold before the end of the three-year period;
- (c) The qualified small business is sold or merges with another business before the end of the three-year period;
- (d) The qualified small business's common stock begins trading on a public exchange before the end of the three-year period; or
- (e) In the case of an individual qualified investor, such investor becomes deceased before the end of the three-year period.
- (7) The director shall notify the Tax Commissioner that tax credit certificates have been issued, including the amount of tax credits and all other pertinent tax information.

Source: Laws 2011, LB389, § 6; Laws 2014, LB1067, § 8; Laws 2015, LB156, § 1. Effective date May 28, 2015.

77-6307 Annual report; contents; failure to file; effect; final report; when required.

- (1) Each qualified small business, qualified investor, and qualified fund shall submit an annual report to the director by July 1 of each year. The report shall certify that the business, investor, or fund satisfies the requirements of the Angel Investment Tax Credit Act and shall include all information which will enable the Department of Economic Development to fulfill its reporting requirements under section 77-6309.
- (2) A qualified small business that ceases all operations and becomes insolvent shall file a final report with the director in the form required by the director documenting its insolvency.
- (3) To maintain the confidentiality of the qualified investor and qualified small business, the Department of Economic Development shall use a designated number to identify such persons or businesses.
- (4) A qualified small business, qualified investor, or qualified fund that fails to file a complete annual report by July 1 shall, at the discretion of the director, be subject to a fine of two hundred dollars, revocation of its certification, or both.

Source: Laws 2011, LB389, § 7; Laws 2014, LB1067, § 9; Laws 2015, LB156, § 2. Effective date May 28, 2015.

77-6309 Department of Economic Development; report; contents; confidentiality of certain information.

- (1) By November 15 of each odd-numbered year, the Department of Economic Development shall submit a report to the Legislature and the Governor that includes:
 - (a) The number and geographic location of qualified investors;
- (b) The number, geographic location, and amount of qualified investment made into each qualified small business;

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- (c) The total amount of all grants, loans, incentives, and investments that are not qualified investments received by each qualified small business since receiving the initial qualified investment;
- (d) A breakdown of the industry sectors in which qualified small businesses are involved;
- (e) The number of actual tax credits issued by project under the Angel Investment Tax Credit Act on an annual basis; and
- (f) The number and annual salary or wage of jobs created at each qualified small business since receiving the initial qualified investment.

The report submitted to the Legislature shall be submitted electronically.

(2) Information received, developed, created, or otherwise maintained by the Department of Economic Development and the Department of Revenue in administering and enforcing the Angel Investment Tax Credit Act, other than information required to be included in the report to be submitted by the Department of Economic Development pursuant to this section, may be deemed confidential by the respective departments and not subject to public disclosure.

Source: Laws 2011, LB389, § 9; Laws 2012, LB782, § 147; Laws 2014, LB1067, § 10; Laws 2015, LB156, § 3. Effective date May 28, 2015.



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CHAPTER 79 SCHOOLS

Article.

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ARTICLE 1 DEFINITIONS AND CLASSIFICATIONS

Section

79-101. Terms, defined.

79-101 Terms, defined.

For purposes of Chapter 79:

- (1) School district means the territory under the jurisdiction of a single school board authorized by Chapter 79;
- (2) School means a school under the jurisdiction of a school board authorized by Chapter 79;

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- (3) Legal voter means a registered voter as defined in section 32-115 who is domiciled in a precinct or ward in which he or she is registered to vote and which precinct or ward lies in whole or in part within the boundaries of a school district for which the registered voter chooses to exercise his or her right to vote at a school district election or at an annual or special meeting of a Class I school district:
- (4) Prekindergarten programs means all early childhood programs provided for children who have not reached the age of five by the date provided in section 79-214 for kindergarten entrance;
 - (5) Elementary grades means grades kindergarten through eight, inclusive;
 - (6) High school grades means all grades above the eighth grade;
- (7) School year means (a) for elementary grades other than kindergarten, the time equivalent to at least one thousand thirty-two instructional hours and (b) for high school grades, the time equivalent to at least one thousand eighty instructional hours:
- (8) Instructional hour means a period of time, at least sixty minutes, which is actually used for the instruction of students;
- (9) Teacher means any certified employee who is regularly employed for the instruction of pupils in the public schools;
- (10) Administrator means any certified employee such as superintendent, assistant superintendent, principal, assistant principal, school nurse, or other supervisory or administrative personnel who do not have as a primary duty the instruction of pupils in the public schools;
- (11) School board means the governing body of any school district. Board of education has the same meaning as school board;
- (12) Teach means and includes, but is not limited to, the following responsibilities: (a) The organization and management of the classroom or the physical area in which the learning experiences of pupils take place; (b) the assessment and diagnosis of the individual educational needs of the pupils; (c) the planning, selecting, organizing, prescribing, and directing of the learning experiences of pupils; (d) the planning of teaching strategies and the selection of available materials and equipment to be used; and (e) the evaluation and reporting of student progress;
 - (13) Permanent school fund means the fund described in section 79-1035.01;
 - (14) Temporary school fund means the fund described in section 79-1035.02;
- (15) School lands means the lands described in section 79-1035.03. Educational lands has the same meaning as school lands;
- (16) Community eligibility provision means the alternative to household applications for free and reduced-price meals in high-poverty schools enacted in section 104(a) of the federal Healthy, Hunger-Free Kids Act of 2010, section 11(a)(1) of the Richard B. Russell National School Lunch Act, 42 U.S.C. 1759a(a)(1), as such act and section existed on January 1, 2015, and administered by the United States Department of Agriculture; and
- (17) Certificate, certificated, or certified, when referring to an individual holding a certificate to teach, administer, or provide special services, also includes an individual who holds a permit issued by the Commissioner of Education pursuant to sections 79-806 to 79-815.

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The State Board of Education may adopt and promulgate rules and regulations to define school day and other appropriate units of the school calendar.

Source: Laws 1881, c. 78, subdivision I, § 1, p. 331; R.S.1913, § 6700; C.S.1922, § 6238; C.S.1929, § 79-101; R.S.1943, § 79-101; Laws 1949, c. 256, § 1, p. 690; Laws 1971, LB 802, § 1; Laws 1984, LB 994, § 3; Laws 1988, LB 1197, § 1; Laws 1993, LB 348, § 5; R.S.1943, (1994), § 79-101; Laws 1996, LB 900, § 1; Laws 1997, LB 345, § 5; Laws 1999, LB 813, § 5; Laws 2003, LB 67, § 2; Laws 2010, LB1006, § 1; Laws 2015, LB525, § 2. Effective date August 30, 2015.

ARTICLE 2 PROVISIONS RELATING TO STUDENTS

(c) ADMISSION REQUIREMENTS

Section 79-215. Students; admission; tuition; persons exempt; department; duties. (q) STATE SCHOOL SECURITY DIRECTOR

79-2,144. State school security director; duties.

(r) PEDIATRIC CANCER SURVIVORS

79-2,147. Legislative findings.

79-2,148. Return-to-learn protocol; establishment.

(c) ADMISSION REQUIREMENTS

79-215 Students; admission; tuition; persons exempt; department; duties.

- (1) Except as otherwise provided in this section, a student is a resident of the school district where he or she resides and shall be admitted to any such school district upon request without charge.
- (2) A school board shall admit a student upon request without charge if at least one of the student's parents resides in the school district.
- (3) A school board shall admit any homeless student upon request without charge if the district is the district in which the student (a) is currently located, (b) attended when permanently housed, or (c) was last enrolled.
- (4) A school board may allow a student whose residency in the district ceases during a school year to continue attending school in such district for the remainder of that school year.
- (5) A school board may admit nonresident students to the school district pursuant to a contract with the district where the student is a resident and shall collect tuition pursuant to the contract.
- (6) A school board may admit nonresident students to the school district pursuant to the enrollment option program as authorized by sections 79-232 to 79-246, and such admission shall be without charge.
- (7) A school board of any school district that is a member of a learning community shall admit nonresident students to the school district pursuant to the open enrollment provisions of a diversity plan in a learning community as authorized by section 79-2110, and such admission shall be without charge.
- (8) A school board may admit a student who is a resident of another state to the school district and collect tuition in advance at a rate determined by the school board.

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- (9) When a student as a ward of the state or as a ward of any court (a) has been placed in a school district other than the district in which he or she resided at the time he or she became a ward and such ward does not reside in a foster family home licensed or approved by the Department of Health and Human Services or a foster home maintained or used pursuant to section 83-108.04 or (b) has been placed in any institution which maintains a special education program which has been approved by the State Department of Education and such institution is not owned or operated by the district in which he or she resided at the time he or she became a ward, the cost of his or her education and the required transportation costs associated with the student's education shall be paid by the state, but not in advance, to the receiving school district or approved institution under rules and regulations prescribed by the Department of Health and Human Services and the student shall remain a resident of the district in which he or she resided at the time he or she became a ward. Any student who is a ward of the state or a ward of any court who resides in a foster family home licensed or approved by the Department of Health and Human Services or a foster home maintained or used pursuant to section 83-108.04 shall be deemed a resident of the district in which he or she resided at the time he or she became a foster child, unless it is determined under section 43-1311 or 43-1312 that he or she will not attend such district in which case he or she shall be deemed a resident of the district in which the foster family home or foster home is located.
- (10)(a) When a student is not a ward of the state or a ward of any court and is residing in a residential setting located in Nebraska for reasons other than to receive an education and the residential setting is operated by a service provider which is certified or licensed by the Department of Health and Human Services or is enrolled in the medical assistance program established pursuant to the Medical Assistance Act and Title XIX or XXI of the federal Social Security Act, as amended, the student shall remain a resident of the district in which he or she resided immediately prior to residing in such residential setting. The resident district for a student who is not a ward of the state or a ward of any court does not change when the student moves from one residential setting to another.
- (b) If a student is residing in a residential setting as described in subdivision (10)(a) of this section and such residential setting does not maintain an interimprogram school as defined in section 79-1119.01 or an approved or accredited school, the resident school district shall contract with the district in which such residential setting is located for the provision of all educational services, including all special education services and support services as defined in section 79-1125.01, unless a parent or guardian and the resident school district agree that an appropriate education will be provided by the resident school district while the student is residing in such residential setting. If the resident school district is required to contract, the district in which such residential setting is located shall contract with the resident district and provide all educational services, including all special education services, to the student. If the two districts cannot agree on the amount of the contract, the State Department of Education shall determine the amount to be paid by the resident district to the district in which such residential setting is located based on the needs of the student, approved special education rates, the department's general experience with special education budgets, and the cost per student in the district in which such residential setting is located. Once the contract has been

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entered into, all legal responsibility for special education and related services shall be transferred to the school district in which the residential setting is located.

- (c) If a student is residing in a residential setting as described in subdivision (10)(a) of this section and such residential setting maintains an interimprogram school as defined in section 79-1119.01 or an approved or accredited school, the department shall reimburse such residential setting for the provision of all educational services, including all special education services and support services, with the amount of payment for all educational services determined pursuant to the average per pupil cost of the service agency as defined in section 79-1116. The resident school district shall retain responsibility for such student's individualized education plan, if any. The educational services may be provided through (i) such interim-program school or approved or accredited school, (ii) a contract between the residential setting and the school district in which such residential setting is located, (iii) a contract between the residential setting and another service agency as defined in section 79-1124, or (iv) a combination of such educational service providers.
- (d) If a school district pays a school district in which a residential setting is located for educational services provided pursuant to subdivision (10)(b) of this section and it is later determined that a different school district was the resident school district for such student at the time such educational services were provided, the school district that was later determined to be the resident school district shall reimburse the school district that initially paid for the educational services one hundred ten percent of the amount paid.
- (e) A student residing in a residential setting described in this subsection shall be defined as a student with a handicap pursuant to Article VII, section 11, of the Constitution of Nebraska, and as such the state and any political subdivision may contract with institutions not wholly owned or controlled by the state or any political subdivision to provide the educational services to the student if such educational services are nonsectarian in nature.
- (11) In the case of any individual eighteen years of age or younger who is a ward of the state or any court and who is placed in a county detention home established under section 43-2,110, the cost of his or her education shall be paid by the state, regardless of the district in which he or she resided at the time he or she became a ward, to the agency or institution which: (a) Is selected by the county board with jurisdiction over such detention home; (b) has agreed or contracted with such county board to provide educational services; and (c) has been approved by the State Department of Education pursuant to rules and regulations prescribed by the State Board of Education.
- (12) No tuition shall be charged for students who may be by law allowed to attend the school without charge.
- (13) On a form prescribed by the State Department of Education, an adult with legal or actual charge or control of a student shall provide the name of the student, the name of the adult with legal or actual charge or control of the student, the address where the student is residing, and the telephone number and address where the adult may generally be reached during the school day. If the student is homeless or if the adult does not have a telephone number and address where he or she may generally be reached during the school day, those parts of the form may be left blank and a box may be marked acknowledging

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that these are the reasons these parts of the form were left blank. The adult with legal or actual charge or control of the student shall also sign the form.

(14) The department may adopt and promulgate rules and regulations to carry out the department's responsibilities under this section.

Source: Laws 1881, c. 78, subdivision V, § 4, p. 352; Laws 1883, c. 72 § 11, p. 293; Laws 1901, c. 63, § 10, p. 440; R.S.1913, § 6784; Laws 1921, c. 64, § 1, p. 250; C.S.1922, § 6325; Laws 1927, c. 88, § 1, p. 257; C.S.1929, § 79-504; R.S.1943, § 79-504; Laws 1947, c. 273, § 1, p. 877; Laws 1949, c. 256, § 84, p. 720; Laws 1972, LB 1219, § 1; Laws 1974, LB 43, § 1; Laws 1979, LB 128 § 1; Laws 1980, LB 770, § 1; Laws 1980, LB 839, § 1; Laws 1982, LB 642, § 1; Laws 1984, LB 286, § 1; Laws 1984, LB 768, § 1; Laws 1985, LB 592, § 1; Laws 1985, LB 725, § 1; Laws 1991, LB 511, § 29; Laws 1992, LB 245, § 34; Laws 1992, Third Spec. Sess., LB 3, § 1; Laws 1994, LB 858, § 5; R.S.1943, (1994), § 79-445; Laws 1996, LB 900, § 19; Laws 1996, LB 1044, § 814 Laws 1997, LB 307, § 212; Laws 2000, LB 1243, § 2; Laws 2001 LB 797, § 5; Laws 2002, LB 1105, § 503; Laws 2006, LB 1248, § 87; Laws 2008, LB1014, § 68; Laws 2010, LB1071, § 3; Laws 2010, LB1087, § 1; Laws 2015, LB525, § 4. Effective date August 30, 2015.

Cross References

Medical Assistance Act, see section 68-901.

(q) STATE SCHOOL SECURITY DIRECTOR

79-2,144 State school security director; duties.

The state school security director appointed pursuant to section 79-2,143 shall be responsible for providing leadership and support for safety and security for the public schools. Duties of the director include, but are not limited to:

- (1) Collecting safety and security plans, required pursuant to rules and regulations of the State Department of Education relating to accreditation of schools, and other school security information from each school system in Nebraska. School districts shall provide the state school security director with the safety and security plans of the school district and any other security information requested by the director, but any plans or information submitted by a school district may be withheld by the department pursuant to subdivision (8) of section 84-712.05;
- (2) Recommending minimum standards for school security on or before January 1, 2016, to the State Board of Education;
- (3) Conducting an assessment of the security of each public school building, which assessment shall be completed by August 31, 2017;
- (4) Identifying deficiencies in school security based on the minimum standards adopted by the State Board of Education and making recommendations to school boards for remedying such deficiencies;
- (5) Establishing security awareness and preparedness tools and training programs for public school staff;

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- (6) Establishing research-based model instructional programs for staff, students, and parents to address the underlying causes for violent attacks on schools;
- (7) Overseeing suicide awareness and prevention training in public schools pursuant to section 79-2,146;
- (8) Establishing tornado preparedness standards which shall include, but not be limited to, ensuring that every school conduct at least two tornado drills per year;
- (9) Responding to inquiries and requests for assistance relating to school security from private, denominational, and parochial schools; and
- (10) Recommending curricular and extracurricular materials to assist school districts in preventing and responding to cyberbullying and digital citizenship issues.

Source: Laws 2014, LB923, § 2; Laws 2015, LB525, § 5. Effective date August 30, 2015.

(r) PEDIATRIC CANCER SURVIVORS

79-2,147 Legislative findings.

The Legislature finds that:

- (1) Pediatric cancer is the number one cause of death due to disease in the United States for children from birth to fourteen years of age;
 - (2) Nebraska ranks fifth in the United States in incidence of pediatric cancer;
- (3) Eighty percent of children with the most common types of pediatric cancer will survive but the majority of pediatric cancer survivors will have chronic medical conditions for the rest of their lives; and
- (4) Pediatric cancer survivors returning to school after successful treatment have specific cognitive, behavioral, physical, developmental, and social impairments that must be accommodated in order for the survivors to achieve their full educational potential.

Source: Laws 2015, LB511, § 1. Effective date August 30, 2015.

79-2,148 Return-to-learn protocol; establishment.

Each approved or accredited public, private, denominational, or parochial school shall establish a return-to-learn protocol for students returning to school after being treated for pediatric cancer. The return-to-learn protocol shall recognize that students who have been treated for pediatric cancer and returned to school may need informal or formal accommodations, modifications of curriculum, and monitoring by medical or academic staff.

Source: Laws 2015, LB511, § 2. Effective date August 30, 2015.

ARTICLE 3 STATE DEPARTMENT OF EDUCATION

(a) DEPARTMENTAL STRUCTURE AND DUTIES

Section 79-301.

State Department of Education; State Board of Education; Commissioner of Education; powers; duties; vacancy, absence, or incapacity; deputy commissioner; duties.

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| Section | (b) COMMISSIONER OF EDUCATION |
| 79-308. | Teacher's institutes and conferences; organization; supervision; grant funding to implement evaluation model and training. |
| 79-309.01. | Commissioner of Education; duties; use of funds. (c) STATE BOARD OF EDUCATION |
| 79-318. | State Board of Education; powers; duties. |

(a) DEPARTMENTAL STRUCTURE AND DUTIES

79-301 State Department of Education; State Board of Education; Commissioner of Education; powers; duties; vacancy, absence, or incapacity; deputy commissioner; duties.

- (1) The State Department of Education provided for in Article VII, section 2, of the Constitution of Nebraska shall consist of a State Board of Education and a Commissioner of Education. The State Department of Education shall have general supervision and administration of the school system of the state and of such other activities as the Legislature may direct.
- (2) The State Board of Education, acting as a unit, shall be the policy-forming, planning, and evaluative body for the state school program. Except in the appointment of a Commissioner of Education, the board shall deliberate and take action with the professional advice and counsel of the Commissioner of Education.
- (3) The Commissioner of Education shall be the executive officer of the State Board of Education and the administrative head of the professional, technical, and clerical staff of the State Department of Education. The commissioner shall act under the authority of the State Board of Education. The commissioner shall have the responsibility for carrying out the requirements of law and of board policies, standards, rules, and regulations and for providing the educational leadership and services deemed necessary by the board for the proper conduct of the state school program. In the event of vacancy in office or the absence or incapacity of the Commissioner of Education, a deputy commissioner shall carry out any duties imposed by law upon the commissioner.

Source: Laws 1953, c. 320, § 1, p. 1053; Laws 1971, LB 220, § 1; R.S.1943, (1994), § 79-321; Laws 1996, LB 900, § 129; Laws 1997, LB 347, § 6; Laws 2015, LB525, § 6. Effective date August 30, 2015.

Cross References

Surplus property of federal government, assist public schools in obtaining, see sections 81-910 to 81-912.

(b) COMMISSIONER OF EDUCATION

79-308 Teacher's institutes and conferences; organization; supervision; grant funding to implement evaluation model and training.

- (1) The Commissioner of Education shall organize institutes and conferences at such times and places as he or she deems practicable. He or she shall, as far as practicable, attend such institutes and conferences, provide proper instructors for the same, and in other ways seek to improve the efficiency of teachers and advance the cause of education in the state.
- (2) The Legislature finds that (a) an educator-effectiveness system includes a quality evaluation system with the primary goal of improving instruction and 2015 Supplement 1134

learning in every school district and (b) school districts have an opportunity to receive training on the quality evaluation models.

- (3) Beginning with the 2016-17 school year through the 2019-20 school year, school districts may apply to the State Department of Education for grant funding for a period of up to two years to implement an evaluation model for effective educators and to obtain the necessary training for administrators and teachers for such model.
- (4) The State Board of Education may adopt and promulgate rules and regulations to carry out this section.

Source: Laws 1881, c. 78, subdivision VIII, § 2, p. 363; R.S.1913, § 6899; C.S.1922, § 6475; C.S.1929, § 79-1602; R.S.1943, § 79-1605; Laws 1949, c. 256, § 25, p. 700; R.S.1943, (1994), § 79-304; Laws 1996, LB 900, § 136; Laws 2015, LB525, § 7. Effective date August 30, 2015.

79-309.01 Commissioner of Education; duties; use of funds.

The Commissioner of Education shall use the separate accounting provided by the State Treasurer under subdivision (1)(b) of section 79-1035 to determine the amount that is attributable to income from solar or wind agreements on school lands. This amount shall provide funds for the grants described in section 79-308 through the 2019-20 school year.

For purposes of this section, agreement means any lease, easement, covenant, or other such contractual arrangement.

Source: Laws 2010, LB1014, § 1; Laws 2012, LB828, § 19; Laws 2015, LB525, § 8.
Effective date August 30, 2015.

(c) STATE BOARD OF EDUCATION

79-318 State Board of Education; powers; duties.

The State Board of Education shall:

- (1) Appoint and fix the compensation of the Commissioner of Education;
- (2) Remove the commissioner from office at any time for conviction of any crime involving moral turpitude or felonious act, for inefficiency, or for willful and continuous disregard of his or her duties as commissioner or of the directives of the board;
- (3) Upon recommendation of the commissioner, appoint and fix the compensation of all new professional positions in the department, including any deputy commissioners;
- (4) Organize the State Department of Education into such divisions, branches, or sections as may be necessary or desirable to perform all its proper functions and to render maximum service to the board and to the state school system;
- (5) Provide, through the commissioner and his or her professional staff, enlightened professional leadership, guidance, and supervision of the state school system, including educational service units. In order that the commissioner and his or her staff may carry out their duties, the board shall, through the commissioner: (a) Provide supervisory and consultation services to the

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schools of the state; (b) issue materials helpful in the development, maintenance, and improvement of educational facilities and programs; (c) establish rules and regulations which govern standards and procedures for the approval and legal operation of all schools in the state and for the accreditation of all schools requesting state accreditation. All public, private, denominational, or parochial schools shall either comply with the accreditation or approval requirements prescribed in this section and section 79-703 or, for those schools which elect not to meet accreditation or approval requirements, the requirements prescribed in subsections (2) through (6) of section 79-1601. Standards and procedures for approval and accreditation shall be based upon the program of studies, guidance services, the number and preparation of teachers in relation to the curriculum and enrollment, instructional materials and equipment, science facilities and equipment, library facilities and materials, and health and safety factors in buildings and grounds. Rules and regulations which govern standards and procedures for private, denominational, and parochial schools which elect, pursuant to the procedures prescribed in subsections (2) through (6) of section 79-1601, not to meet state accreditation or approval requirements shall be as described in such section; (d) institute a statewide system of testing to determine the degree of achievement and accomplishment of all the students within the state's school systems if it determines such testing would be advisable; (e) prescribe a uniform system of records and accounting for keeping adequate educational and financial records, for gathering and reporting necessary educational data, and for evaluating educational progress; (f) cause to be published laws, rules, and regulations governing the schools and the school lands and funds with explanatory notes for the guidance of those charged with the administration of the schools of the state; (g) approve teacher education programs conducted in Nebraska postsecondary educational institutions designed for the purpose of certificating teachers and administrators; (h) approve certificated-employee evaluation policies and procedures developed by school districts and educational service units; and (i) approve general plans and adopt educational policies, standards, rules, and regulations for carrying out the board's responsibilities and those assigned to the State Department of Education by the Legislature;

- (6) Adopt and promulgate rules and regulations for the guidance, supervision, accreditation, and coordination of educational service units. Such rules and regulations for accreditation shall include, but not be limited to, (a) a requirement that programs and services offered to school districts by each educational service unit shall be evaluated on a regular basis, but not less than every seven years, to assure that educational service units remain responsive to school district needs and (b) guidelines for the use and management of funds generated from the property tax levy and from other sources of revenue as may be available to the educational service units, to assure that public funds are used to accomplish the purposes and goals assigned to the educational service units by section 79-1204. The State Board of Education shall establish procedures to encourage the coordination of activities among educational service units and to encourage effective and efficient educational service delivery on a statewide basis;
- (7) Prepare and distribute reports designed to acquaint school district officers, teachers, and patrons of the schools with the conditions and needs of the schools;

- (8) Provide for consultation with professional educators and lay leaders for the purpose of securing advice deemed necessary in the formulation of policies and in the effectual discharge of its duties;
- (9) Make studies, investigations, and reports and assemble information as necessary for the formulation of policies, for making plans, for evaluating the state school program, and for making essential and adequate reports;
- (10) Submit to the Governor and the Legislature a budget necessary to finance the state school program under its jurisdiction, including the internal operation and maintenance of the State Department of Education;
- (11) Interpret its own policies, standards, rules, and regulations and, upon reasonable request, hear complaints and disputes arising therefrom;
- (12) With the advice of the Department of Motor Vehicles, adopt and promulgate rules and regulations containing reasonable standards, not inconsistent with existing statutes, governing: (a) The general design, equipment, color, operation, and maintenance of any vehicle with a manufacturer's rated seating capacity of eleven or more passengers used for the transportation of public, private, denominational, or parochial school students; and (b) the equipment, operation, and maintenance of any vehicle with a capacity of ten or less passengers used for the transportation of public, private, denominational, or parochial school students, when such vehicles are owned, operated, or owned and operated by any public, private, denominational, or parochial school or privately owned or operated under contract with any such school in this state, except for vehicles owned by individuals operating a school which elects pursuant to section 79-1601 not to meet accreditation or approval requirements. Similar rules and regulations shall be adopted and promulgated for operators of such vehicles as provided in section 79-607;
- (13) Accept, on behalf of the Nebraska Center for the Education of Children who are Blind or Visually Impaired, devises of real property or donations or bequests of other property, or both, if in its judgment any such devise, donation, or bequest is for the best interest of the center or the students receiving services from the center, or both, and irrigate or otherwise improve any such real estate when in the board's judgment it would be advisable to do so;
- (14) Accept, in order to administer the Interstate Compact on Educational Opportunity for Military Children, any devise, donation, or bequest received by the State Department of Education pursuant to section 79-2206; and
- (15) Upon acceptance of any devise, donation, or bequest as provided in this section, administer and carry out such devise, donation, or bequest in accordance with the terms and conditions thereof. If not prohibited by the terms and conditions of any such devise, donation, or bequest, the board may sell, convey, exchange, or lease property so devised, donated, or bequeathed upon such terms and conditions as it deems best and remit all money derived from any such sale or lease to the State Treasurer for credit to the State Department of Education Trust Fund.

None of the duties prescribed in this section shall prevent the board from exercising such other duties as in its judgment may be necessary for the proper and legal exercise of its obligations.

Source: Laws 1953, c. 320, § 8, p. 1056; Laws 1955, c. 306, § 1, p. 947; Laws 1959, c. 383, § 1, p. 1328; Laws 1967, c. 528, § 2, p. 1753; Laws 1969, c. 707, § 2, p. 2712; Laws 1969, c. 708, § 1, p. 2716;

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Laws 1971, LB 292, § 5; Laws 1974, LB 863, § 8; Laws 1977, LB 205, § 1; Laws 1979, LB 322, § 37; Laws 1981, LB 316, § 1; Laws 1981, LB 545, § 27; Laws 1984, LB 928, § 2; Laws 1984, LB 994, § 6; Laws 1986, LB 1177, § 36; Laws 1987, LB 688, § 11; Laws 1989, LB 15, § 1; Laws 1989, LB 285, § 141; Laws 1990, LB 980, § 34; Laws 1994, LB 858, § 3; R.S.1943, (1994), § 79-328; Laws 1996, LB 900, § 146; Laws 1999, LB 813, § 6; Laws 2009, LB549, § 18; Laws 2010, LB1071, § 5; Laws 2011, LB575, § 8; Laws 2012, LB782, § 148; Laws 2013, LB222, § 32; Laws 2015, LB525, § 9.

Effective date August 30, 2015.

Cross References

Gifts, devises, and bequests, loans to needy students, see section 79-2,106.

Interstate Compact on Educational Opportunity for Military Children, see section 79-2201.

Private, denominational, or parochial schools, election not to meet approval or accreditation requirements, see section 79-1601 et seq.

ARTICLE 4 SCHOOL ORGANIZATION AND REORGANIZATION

(c) PETITION PROCESS FOR REORGANIZATION

Section

79-420. School districts; creation from other school districts; appointment of first school board; term; election of successors.

(i) DEPOPULATED DISTRICTS

79-499. Class II or Class III school district; membership requirements; cooperative programs; when required; plan; contract for services; effect; ballot issue; when; failure; effect.

(c) PETITION PROCESS FOR REORGANIZATION

79-420 School districts; creation from other school districts; appointment of first school board; term; election of successors.

Within thirty days after the creation of a new school district pursuant to sections 79-413 to 79-419, the State Committee for the Reorganization of School Districts shall appoint from among the legal voters of the new school district created the number of members necessary to constitute a school board of the class in which the new school district has been classified. Members of the first board shall be appointed so that their terms will expire in accord with provisions of law governing school districts of the class involved. The board so appointed shall organize at once in the manner prescribed by law. A reorganized school district shall be formed, organized, and have a governing board not later than June 1 following the last legal action, as prescribed in section 79-413, necessary to effect the changes in boundaries as set forth in the petition, although the physical reorganization of such reorganized school district may not take effect until the commencement of the following school year. At the next election following the establishment of the new school district and at subsequent elections, successors shall be elected in the manner provided by law for election of board members of the class to which the school district belongs.

Source: Laws 1963, c. 475, § 3, p. 1528; R.R.S.1943, (1966), § 79-402.02; Laws 1971, LB 468, § 8; Laws 1988, LB 520, § 1; R.S.1943,

(1994), § 79-402.09; Laws 1996, LB 900, § 169; Laws 1997, LB 345, § 11; Laws 1999, LB 272, § 34; Laws 2015, LB525, § 10. Effective date August 30, 2015.

(i) DEPOPULATED DISTRICTS

79-499 Class II or Class III school district; membership requirements; cooperative programs; when required; plan; contract for services; effect; ballot issue; when; failure; effect.

- (1) Commencing with the 1992-93 school year, if the fall school district membership or the average daily membership of an existing Class II or III school district shows less than thirty-five students in grades nine through twelve, the district shall submit a plan for developing cooperative programs with other high schools, including the sharing of curriculum and certificated and noncertificated staff, to the State Committee for the Reorganization of School Districts. The cooperative program plan shall be submitted by the school district by September 1 of the year following such fall school district membership or average daily membership report. A cooperative program plan shall not be required if there is no high school within fifteen miles from such district on a reasonably improved highway. The state committee shall review the plan and provide advice and communication to such school district and other high schools.
- (2) If for two consecutive years the fall school district membership, or for two consecutive years the average daily membership, of an existing Class II or III school district is less than twenty-five pupils in grades nine through twelve or if for one year an existing Class II or III school district contracts with a neighboring school district or districts to provide educational services for all of its pupils in grades nine through twelve, such school district shall, except as provided in subsection (3) or (4) of this section, become a Class I school district through the order of the state committee if the high school is within fifteen miles on a reasonably improved highway of another high school.

This subsection does not apply to any school district located on an Indian reservation and substantially or totally financed by the federal government.

- (3) Any Class II or III school district maintaining a four-year high school which has a fall school district membership or an average daily membership of less than twenty-five students in grades nine through twelve may contract with another school district to provide educational services for its pupils in grades nine through twelve. Such contract may continue for a period not to exceed one year. At the end of such one-year period, the school district may resume educational services for grades nine through twelve if the average daily membership in grades nine through twelve for such school district has reached at least fifty students. If the school district has not achieved such fall school district membership or average daily membership, it shall become a Class I school district by order of the state committee entered after thirty days' notice to the district but without a hearing, notwithstanding the distance on a reasonably improved highway to the nearest school district conducting a high school.
- (4)(a) Any Class II or III school district maintaining the only public high school in the county may continue to operate the high school with a fall school

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district membership or an average daily membership of less than twenty-five students in grades nine through twelve if:

- (i) The plan submitted pursuant to subsection (1) of this section provides a broad-based curriculum as determined by the state committee; and
- (ii) At a districtwide election held the second Tuesday of November by whatever means the county conducts balloting, in the second consecutive school year that the fall school district membership for grades nine through twelve is less than twenty-five students and for each succeeding school year unless such membership is at least thirty-five students for such school year, a majority of voters approve a ballot issue to continue to operate the high school for the immediately following school year.
- (b) If such ballot issue fails, the state committee shall dissolve the school district and attach the territory to other school districts based on the preferences of each landowner if such preference is provided in the time and manner required by the state committee and would transfer such parcels to a school district with a boundary contiguous to the school district being dissolved. Landowners submitting such preferences shall sign a statement that the district of preference is the district which children who might reside on the property, at the time of the dissolution or in the future, would be expected to attend. For property for which a preference is not provided in the time and manner required by the state committee, the state committee shall transfer such property to one or more of the school districts with boundaries contiguous to the district being dissolved in a manner that will best serve children who might reside on such property, at the time of the dissolution or in the future, and that will, to the extent possible, create compact and contiguous districts.
- (c) This subsection shall not apply to any school district if the fall school district membership or an average daily membership falls to less than fifteen students in grades nine through twelve.
- (5) For purposes of this section, when calculating fall school district membership or average daily membership, a resident school district as defined in section 79-233 shall not count students attending an option district as defined in such section and a Class II or III school district shall not count foreign exchange students and nonresident students who are wards of the court or state.

Source: Laws 1991, LB 511, § 55; Laws 1992, LB 245, § 53; R.S.1943, (1994), § 79-516.08; Laws 1996, LB 900, § 248; Laws 1996, LB 1050, § 6; Laws 1999, LB 272, § 70; Laws 2005, LB 126, § 36; Referendum 2006, No. 422; Laws 2015, LB477, § 1. Effective date August 30, 2015.

Cross References

Contracting for instruction, general provisions, see section 79-598.

ARTICLE 7 ACCREDITATION, CURRICULUM, AND INSTRUCTION

(i) QUALITY EDUCATION ACCOUNTABILITY ACT

Section

79-760.01. Academic content standards; State Board of Education; duties.

79-760.02. Academic content standards; school districts; duties.

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Section

79-760.06. Accountability system; combine multiple indicators; State Department of Education; powers; duties; designation of priority schools.

79-761. Mentor teacher programs; State Board of Education; duties.

(i) QUALITY EDUCATION ACCOUNTABILITY ACT

79-760.01 Academic content standards: State Board of Education: duties.

The State Board of Education shall adopt measurable academic content standards for at least the grade levels required for statewide assessment pursuant to section 79-760.03. The standards shall cover the subject areas of reading, writing, mathematics, science, and social studies. The standards adopted shall be sufficiently clear and measurable to be used for testing student performance with respect to mastery of the content described in the state standards. The State Board of Education shall develop a plan to review and update standards for each subject area every seven years. The state board plan shall include a review of commonly accepted standards adopted by school districts.

Source: Laws 2000, LB 812, § 2; Laws 2007, LB653, § 5; Laws 2008, LB1157, § 2; Laws 2015, LB525, § 11. Effective date August 30, 2015.

79-760.02 Academic content standards: school districts: duties.

In accordance with timelines that are adopted by the State Board of Education, but in no event later than one year following the adoption or modification of state standards, each school district shall adopt measurable quality academic content standards in the subject areas of reading, writing, mathematics, science, and social studies. The standards may be the same as, or may be equal to or exceed in rigor, the measurable academic content standards adopted by the state board and shall cover at least the same grade levels. School districts may work collaboratively with educational service units, with learning communities, or through interlocal agreements to develop such standards.

Source: Laws 2000, LB 812, § 3; Laws 2007, LB653, § 6; Laws 2008, LB1157, § 3; Laws 2015, LB525, § 12. Effective date August 30, 2015.

79-760.06 Accountability system; combine multiple indicators; State Department of Education; powers; duties; designation of priority schools.

- (1) On or before August 1, 2012, the State Board of Education shall establish an accountability system to be used to measure the performance of individual public schools and school districts. The accountability system shall combine multiple indicators, including, but not limited to, graduation rates, student growth and student improvement on the assessment instruments provided in section 79-760.03, and other indicators of the performance of public schools and school districts as established by the state board.
- (2) Beginning with the reporting of data from school year 2014-15, the indicators selected by the state board for the accountability system shall be combined into a school performance score and district performance score. The state board shall establish levels of performance based upon school performance scores and district performance scores in order to classify the performance

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ance of public schools and school districts beginning with the reporting of data from school year 2014-15. The state board shall designate priority schools based on such classification. Schools designated as priority schools shall be at the lowest performance level at the time of the initial priority school designation. Schools designated as priority schools shall remain priority schools until such designation is removed by the state board. No more than three schools may have a priority school designation at one time. Schools designated as priority schools shall be subject to the requirements of section 79-760.07. Progress plans for the initial schools designated as priority schools shall be approved by the state board no later than August 15, 2016. The State Department of Education shall annually report the performance level of individual public schools and school districts as part of the statewide assessment and reporting system.

Source: Laws 2012, LB870, § 2; Laws 2014, LB438, § 2; Laws 2015, LB525, § 13. Effective date August 30, 2015.

79-761 Mentor teacher programs; State Board of Education; duties.

The State Board of Education shall develop guidelines for mentor teacher programs in local systems in order to provide ongoing support for individuals entering the teaching profession. Mentor teachers shall not participate in the formal evaluation of beginning teachers which shall be the responsibility of school administrators. Local systems shall identify criteria for selecting excellent, experienced, and qualified teachers to be participants in the local system mentor teacher program which are consistent with the guidelines developed by the State Board of Education.

Source: Laws 1998, LB 1228, § 5; Laws 2006, LB 1208, § 3; Laws 2015, LB525, § 14.

Effective date August 30, 2015.

ARTICLE 8

TEACHERS AND ADMINISTRATORS

(p) EXCELLENCE IN TEACHING ACT

| Section | |
|--------------|---|
| 79-8,134. | Attracting Excellence to Teaching Program; purposes. |
| 79-8,137. | Attracting Excellence to Teaching Program; eligible student; contract |
| | requirements; loan payments; suspension; loan forgiveness; amount. |
| 79-8,137.01. | Enhancing Excellence in Teaching Program; created; terms, defined. |
| 79-8,137.02. | Enhancing Excellence in Teaching Program; purposes. |
| 79-8,137.03. | Enhancing Excellence in Teaching Program; administration; eligible |
| | student; loans. |
| 79-8,137.04. | Enhancing Excellence in Teaching Program; contract requirements; loan |
| | payments; suspension; loan forgiveness; amount. |
| 79-8,137.05. | Excellence in Teaching Cash Fund; created; use; investment. |

(p) EXCELLENCE IN TEACHING ACT

79-8,134 Attracting Excellence to Teaching Program; purposes.

The purposes of the Attracting Excellence to Teaching Program are to:

(1) Attract outstanding students to major in shortage areas at the teacher education programs of Nebraska's postsecondary educational institutions;

- (2) Retain resident students and graduates as teachers in the accredited school districts, educational service units, and private schools or approved private schools of Nebraska; and
- (3) Establish a loan contract that requires a borrower to obtain employment as a teacher in this state after graduation.

Source: Laws 2000, LB 1399, § 17; Laws 2009, LB547, § 5; Laws 2015, LB519, § 3. Effective date August 30, 2015.

79-8,137 Attracting Excellence to Teaching Program; eligible student; contract requirements; loan payments; suspension; loan forgiveness; amount.

- (1)(a) Prior to receiving any money from a loan pursuant to the Attracting Excellence to Teaching Program, an eligible student shall enter into a contract with the department. Such contract shall be exempt from the requirements of sections 73-501 to 73-510.
- (b) For eligible students who applied for the first time prior to April 23, 2009. the contract shall require that if (i) the borrower is not employed as a teacher in Nebraska for a time period equal to the number of years required for loan forgiveness pursuant to subsection (2) of this section and is not enrolled as a full-time student in a graduate program within six months after obtaining an undergraduate degree for which a loan from the program was obtained or (ii) the borrower does not complete the requirements for graduation within five consecutive years after receiving the initial loan under the program, then the loan must be repaid, with interest at the rate fixed pursuant to section 45-103 accruing as of the date the borrower signed the contract, and an appropriate penalty as determined by the department may be assessed. If a borrower fails to remain enrolled at an eligible institution or otherwise fails to meet the requirements of an eligible student, repayment of the loan shall commence within six months after such change in eligibility. The State Board of Education may by rules and regulations provide for exceptions to the conditions of repayment pursuant to this subdivision based upon mitigating circumstances.
- (c) For eligible students who apply for the first time on or after April 23, 2009, the contract shall require that if (i) the borrower is not employed as a full-time teacher teaching in an approved or accredited school in Nebraska and teaching at least a portion of the time in the shortage area for which the loan was received for a time period equal to the number of years required for loan forgiveness pursuant to subsection (3) of this section or is not enrolled as a fulltime student in a graduate program within six months after obtaining an undergraduate degree for which a loan from the program was obtained or (ii) the borrower does not complete the requirements for graduation within five consecutive years after receiving the initial loan under the program, then the loan shall be repaid with interest at the rate fixed pursuant to section 45-103 accruing as of the date the borrower signed the contract and actual collection costs as determined by the department. If a borrower fails to remain enrolled at an eligible institution or otherwise fails to continue to be an eligible student repayment of the loan shall commence within six months after such change in eligibility. The State Board of Education may by rule and regulation provide for exceptions to the conditions of repayment pursuant to this subdivision based upon mitigating circumstances.

- (2) If the borrower applied for the first time prior to April 23, 2009, and (a) successfully completes the teacher education program and becomes certified pursuant to sections 79-806 to 79-815, (b) becomes employed as a teacher in this state within six months of becoming certified, and (c) otherwise meets the requirements of the contract, payments shall be suspended for the number of years that the borrower is required to remain employed as a teacher in this state under the contract. For each year that the borrower teaches in Nebraska pursuant to the contract, payments shall be forgiven in an amount equal to the amount borrowed for one year, except that if the borrower teaches in a school district that is in a local system classified as very sparse as defined in section 79-1003 or teaches in a school district in which at least forty percent of the students are poverty students as defined in section 79-1003, payments shall be forgiven each year in an amount equal to the amount borrowed for two years.
- (3)(a) If the borrower applies for the first time on or after April 23, 2009, and (i) successfully completes the teacher education program and major for which the borrower is receiving a forgivable loan pursuant to the program and becomes certified pursuant to sections 79-806 to 79-815 with an endorsement in the shortage area for which the loan was received, (ii) becomes employed as a full-time teacher teaching at least a portion of the time in the shortage area for which the loan was received in an approved or accredited school in this state within six months of becoming certified, and (iii) otherwise meets the requirements of the contract, payments shall be suspended for the number of years that the borrower is required to remain employed as a teacher in this state under the contract.
- (b) Beginning after the first two years of teaching full-time in Nebraska following graduation for the degree for which the loan was received, for each year that the borrower teaches full-time in Nebraska pursuant to the contract, the loan shall be forgiven in an amount equal to three thousand dollars, except that if the borrower teaches full-time in a school district that is in a local system classified as very sparse as defined in section 79-1003, teaches in a school building that provides free meals to all students pursuant to the community eligibility provision, teaches in a school building in which at least forty percent of the formula students are poverty students as defined in section 79-1003, or teaches in an accredited or approved private school in Nebraska in which at least forty percent of the enrolled students qualified for free lunches as determined by the most recent data available from the department, payments shall be forgiven each year in an amount equal to six thousand dollars.

Source: Laws 2000, LB 1399, § 20; Laws 2003, LB 685, § 22; Laws 2008, LB988, § 7; Laws 2009, LB547, § 7; Laws 2012, LB858, § 14; Laws 2013, LB497, § 4; Laws 2015, LB519, § 4; Laws 2015, LB525, § 15.

Effective date August 30, 2015.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB519, section 4, with LB525, section 15, to reflect all amendments.

79-8,137.01 Enhancing Excellence in Teaching Program; created; terms, defined.

The Enhancing Excellence in Teaching Program is created. For purposes of the Enhancing Excellence in Teaching Program:

(1) Department means the State Department of Education;

- (2) Eligible graduate program means a program of study offered by an eligible institution which results in obtaining a graduate degree;
- (3) Eligible institution means a not-for-profit college or university which (a) is located in Nebraska, (b) is accredited by a regional accrediting agency recognized by the United States Department of Education as determined to be acceptable by the State Board of Education, (c) has a teacher education program, and (d) if a privately funded college or university, has not opted out of the Enhancing Excellence in Teaching Program pursuant to rules and regulations:
- (4) Eligible student means an individual who (a) is a certificated teacher employed to teach in an approved or accredited school in Nebraska, (b) is enrolled in an eligible graduate program, including a course of study leading to an endorsement in a shortage area specified by the State Board of Education, (c) if enrolled at a state-funded eligible institution, is a resident student as described in section 85-502 or, if enrolled in a privately funded eligible institution, would be deemed a resident student if enrolled in a state-funded eligible institution, (d) is majoring in a shortage area, curriculum and instruction, a subject area in which the individual already holds a secular teaching endorsement, or a subject area that will result in an additional secular teaching endorsement which the superintendent of the school district or head administrator of the private, denominational, or parochial school employing the individual believes will be beneficial to the students of such school district or school as evidenced by a statement signed by the superintendent or head administrator, and (e) is applying for a loan pursuant to the Enhancing Excellence in Teaching Program to be received at a time other than during fiscal year 2011-12 or 2012-13;
- (5) Majoring in a shortage area or subject area means pursuing a degree or course of study which will allow an individual to be properly endorsed to teach in such shortage area or subject area; and
- (6) Shortage area means a secular field of teaching or endorsement area for which there is a shortage, as determined by the department, of properly endorsed teachers at the time the borrower first receives funds pursuant to the Enhancing Excellence in Teaching Program.

Source: Laws 2009, LB547, § 8; Laws 2010, LB1071, § 8; Laws 2011, LB333, § 7; Laws 2014, LB967, § 9; Laws 2015, LB519, § 5. Effective date August 30, 2015.

79-8,137.02 Enhancing Excellence in Teaching Program; purposes.

The purposes of the Enhancing Excellence in Teaching Program are to:

- (1) Retain teachers in the accredited school districts, educational service units, and private schools or approved private schools of Nebraska;
- (2) Improve the skills of existing teachers in Nebraska through the graduate education or endorsement programs of Nebraska's postsecondary educational institutions; and
- (3) Establish a loan contract that requires a borrower to continue employment as a teacher in this state after graduation from an eligible graduate or endorsement program.

Source: Laws 2009, LB547, § 9; Laws 2010, LB1071, § 9; Laws 2015, LB519, § 6.

Effective date August 30, 2015.

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79-8,137.03 Enhancing Excellence in Teaching Program; administration; eligible student; loans.

- (1) The department shall administer the Enhancing Excellence in Teaching Program either directly or by contracting with public or private entities.
 - (2) To be eligible for the program, an eligible student shall:
- (a) Agree to complete an eligible graduate or endorsement program at an eligible institution and to complete the program on which the applicant's eligibility is based as determined by the department; and
- (b) Commit to teach in an accredited or approved public or private school in Nebraska upon successful completion of the eligible graduate or endorsement program for which the applicant is applying to the Enhancing Excellence in Teaching Program and to maintaining certification pursuant to sections 79-806 to 79-815.
- (3) Eligible students may apply on an annual basis for loans in an amount of not more than one hundred seventy-five dollars per credit hour. Loans awarded to individual students shall not exceed a cumulative period exceeding five consecutive years. Loans shall only be awarded through the department. Loans shall be funded pursuant to section 79-8,137.05.

Source: Laws 2009, LB547, § 10; Laws 2010, LB1071, § 10; Laws 2015, LB519, § 7.

Effective date August 30, 2015.

79-8,137.04 Enhancing Excellence in Teaching Program; contract requirements; loan payments; suspension; loan forgiveness; amount.

- (1) Prior to receiving any money from a loan pursuant to the Enhancing Excellence in Teaching Program, an eligible student shall enter into a contract with the department. Such contract shall be exempt from the requirements of sections 73-501 to 73-510. The contract shall require that if (a) the borrower is not employed as a full-time teacher teaching in an approved or accredited school in Nebraska for a time period equal to the number of years required for loan forgiveness pursuant to subsection (2) of this section or (b) the borrower does not complete the requirements for graduation within five consecutive years after receiving the initial loan under the program, then the loan shall be repaid, with interest at the rate fixed pursuant to section 45-103 accruing as of the date the borrower signed the contract and actual collection costs as determined by the department. If a borrower fails to remain enrolled at an eligible institution or otherwise fails to meet the requirements of an eligible student, repayment of the loan shall commence within six months after such change in eligibility. The State Board of Education may by rules and regulations provide for exceptions to the conditions of repayment pursuant to this subsection based upon mitigating circumstances.
- (2)(a) If the borrower (i) successfully completes the eligible graduate or endorsement program for which the borrower is receiving a forgivable loan pursuant to the Enhancing Excellence in Teaching Program and maintains certification pursuant to sections 79-806 to 79-815, (ii) maintains employment as a teacher in an approved or accredited school in this state, and (iii) otherwise meets the requirements of the contract, payments shall be suspended for the number of years that the borrower is required to remain employed as a teacher in this state under the contract.

- (b) For funds received prior to July 1, 2016, beginning after the first two years of teaching full-time in Nebraska following graduation for the degree for which the loan was received, for each year that the borrower teaches full-time in Nebraska pursuant to the contract, the loan shall be forgiven in an amount equal to three thousand dollars, except that if the borrower teaches full-time in a school district that is in a local system classified as very sparse as defined in section 79-1003, teaches in a school building that provides free meals to all students pursuant to the community eligibility provision, teaches in a school building in which at least forty percent of the students are poverty students as defined in section 79-1003, or teaches in an accredited or approved private school in Nebraska in which at least forty percent of the enrolled students qualified for free lunches as determined by the most recent data available from the department, payments shall be forgiven each year in an amount equal to six thousand dollars.
- (c) For funds received on or after July 1, 2016, beginning after the first two years of teaching full-time in Nebraska following graduation for the degree for which the loan was received, for each year that the borrower teaches full-time in Nebraska pursuant to the contract, the loan shall be forgiven in an amount equal to one thousand five hundred dollars, except that if the borrower teaches full-time in a school district that is in a local system classified as very sparse as defined in section 79-1003, teaches in a school building in which at least forty percent of the formula students are poverty students as defined in section 79-1003, or teaches in an accredited private school or educational service unit or an approved private school in Nebraska in which at least forty percent of the enrolled students qualified for free lunches as determined by the most recent data available from the department, payments shall be forgiven each year in an amount equal to one thousand five hundred dollars for the first year of loan forgiveness and three thousand dollars for each year of loan forgiveness thereafter.

Source: Laws 2009, LB547, § 11; Laws 2010, LB1071, § 11; Laws 2012, LB858, § 15; Laws 2013, LB497, § 5; Laws 2015, LB519, § 8; Laws 2015, LB525, § 16. Effective date August 30, 2015.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB519, section 8, with LB525, section 16, to reflect all amendments.

79-8,137.05 Excellence in Teaching Cash Fund; created; use; investment.

- (1) The Excellence in Teaching Cash Fund is created. The fund shall consist of appropriations by the Legislature, transfers pursuant to section 9-812, and loan repayments, penalties, and interest payments received in the course of administering the Attracting Excellence to Teaching Program and the Enhancing Excellence in Teaching Program.
- (2) For all fiscal years, the department shall allocate on an annual basis up to four hundred thousand dollars in the aggregate of the funds to be distributed for the Attracting Excellence to Teaching Program to all eligible institutions according to the distribution formula as determined by rule and regulation. The eligible institutions shall act as agents of the department in the distribution of the funds for the Attracting Excellence to Teaching Program to eligible students. The department shall allocate on an annual basis up to eight hundred thousand dollars of the remaining available funds to be distributed to eligible students for the Enhancing Excellence in Teaching Program. Funding amounts

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granted in excess of one million two hundred thousand dollars shall be evenly divided for distribution between the two programs.

- (3) Any money remaining in the fund on August 1, 2021, shall be transferred to the Nebraska Education Improvement Fund on such date.
- (4) Any money in the Excellence in Teaching Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2000, LB 1399, § 19; Laws 2001, Spec. Sess., LB 3, § 6; R.S.1943, (2008), § 79-8,136; Laws 2009, LB547, § 12; Laws 2011, LB333, § 8; Laws 2014, LB967, § 10; Laws 2015, LB519,

Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

ARTICLE 9

SCHOOL EMPLOYEES RETIREMENT SYSTEMS

(a) EMPLOYEES OF OTHER THAN CLASS V DISTRICT

Section

79-934.

79-902. Terms, defined.

79-904.01. Board; power to adjust contributions and benefits; repayment of benefit;

overpayment of benefits; investigatory powers; subpoenas.

Formula annuity retirement allowance; eligibility; formula; payment. 79-948. Retirement benefits; exemption from taxation and legal process; exception.

(b) EMPLOYEES RETIREMENT SYSTEM IN CLASS V DISTRICTS

79-978. Terms, defined.

79-9,100. Employees retirement system; formula retirement annuity; computation. 79-9,104. Employees retirement system; annuities; benefits; exempt from claims of

creditors; exceptions.

(a) EMPLOYEES OF OTHER THAN CLASS V DISTRICT

79-902 Terms, defined.

For purposes of the School Employees Retirement Act, unless the context otherwise requires:

- (1) Accumulated contributions means the sum of all amounts deducted from the compensation of a member and credited to his or her individual account in the School Retirement Fund together with regular interest thereon, compounded monthly, quarterly, semiannually, or annually:
- (2) Beneficiary means any person in receipt of a school retirement allowance or other benefit provided by the act;
- (3) Member means any person who has an account in the School Retirement Fund;
- (4) County school official means (a) until July 1, 2000, the county superintendent or district superintendent and any person serving in his or her office who is required by law to have a teacher's certificate and (b) on or after July 1, 2000, the county superintendent, county school administrator, or district super-

intendent and any person serving in his or her office who is required by law to have a teacher's certificate;

- (5) Creditable service means prior service for which credit is granted under sections 79-926 to 79-929, service credit purchased under sections 79-933.03 to 79-933.06 and 79-933.08, and all service rendered while a contributing member of the retirement system. Creditable service includes working days, sick days, vacation days, holidays, and any other leave days for which the employee is paid regular wages as part of the employee's agreement with the employer. Creditable service does not include lump-sum payments to the employee upon termination or retirement in lieu of accrued benefits for such days, eligibility and vesting credit, nor service years for which member contributions are withdrawn and not repaid. Creditable service also does not include service rendered by a member for which the retirement board determines that the member was paid less in compensation than the minimum wage as provided in the Wage and Hour Act or service which the board determines was rendered with the intent to defraud the retirement system;
- (6) Disability retirement allowance means the annuity paid to a person upon retirement for disability under section 79-952;
- (7) Employer means the State of Nebraska or any subdivision thereof or agency of the state or subdivision authorized by law to hire school employees or to pay their compensation;
- (8) Fiscal year means any year beginning July 1 and ending June 30 next following;
- (9) Regular interest means interest fixed at a rate equal to the daily treasury yield curve for one-year treasury securities, as published by the Secretary of the Treasury of the United States, that applies on July 1 of each year, which may be credited monthly, quarterly, semiannually, or annually as the board may direct;
- (10) School employee means a contributing member who earns service credit pursuant to section 79-927. For purposes of this section, contributing member means the following persons who receive compensation from a public school: (a) Regular employees; (b) regular employees having retired pursuant to the School Employees Retirement Act who subsequently provide compensated service on a regular basis in any capacity; and (c) regular employees hired by a public school on an ongoing basis to assume the duties of other regular employees who are temporarily absent. Substitute employees, temporary employees, and employees who have not attained the age of eighteen years shall not be considered school employees;
- (11) Prior service means service rendered as a school employee in the public schools of the State of Nebraska prior to July 1, 1945;
- (12) Public school means any and all schools offering instruction in elementary or high school grades, as defined in section 79-101, which schools are supported by public funds and are wholly under the control and management of the State of Nebraska or any subdivision thereof, including (a) schools or other entities established, maintained, and controlled by the school boards of local school districts, except Class V school districts, (b) any educational service unit, and (c) any other educational institution wholly supported by public funds, except schools under the control and management of the Board of Trustees of the Nebraska State Colleges, the Board of Regents of the University of Nebraska, or the community college boards of governors for any community college areas:

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- (13) Retirement means qualifying for and accepting a school or disability retirement allowance granted under the School Employees Retirement Act;
- (14) Retirement board or board means the Public Employees Retirement Board:
- (15) Retirement system means the School Employees Retirement System of the State of Nebraska;
- (16) Required deposit means the deduction from a member's compensation as provided for in section 79-958 which shall be deposited in the School Retirement Fund;
- (17) School year means one fiscal year which includes not less than one thousand instructional hours or, in the case of service in the State of Nebraska prior to July 1, 1945, not less than seventy-five percent of the then legal school year;
- (18) Service means employment as a school employee and shall not be deemed interrupted by (a) termination at the end of the school year of the contract of employment of an employee in a public school if the employee enters into a contract of employment in any public school, except a school in a Class V school district, for the following school year, (b) temporary or seasonal suspension of service that does not terminate the employee's employment, (c) leave of absence authorized by the employer for a period not exceeding twelve months, (d) leave of absence because of disability, or (e) military service when properly authorized by the retirement board. Service does not include any period of disability for which disability retirement benefits are received under sections 79-951 to 79-953;
- (19) School retirement allowance means the total of the savings annuity and the service annuity or formula annuity paid a person who has retired under sections 79-931 to 79-935. The monthly payments shall be payable at the end of each calendar month during the life of a retired member. The first payment shall include all amounts accrued since the effective date of the award of annuity. The last payment shall be at the end of the calendar month in which such member dies or in accordance with the payment option chosen by the member;
- (20) Service annuity means payments for life, made in equal monthly installments, derived from appropriations made by the State of Nebraska to the retirement system;
- (21) State deposit means the deposit by the state in the retirement system on behalf of any member;
- (22) State school official means the Commissioner of Education and his or her professional staff who are required by law or by the State Department of Education to hold a certificate as such term is defined in section 79-807;
- (23) Savings annuity means payments for life, made in equal monthly payments, derived from the accumulated contributions of a member;
- (24) Emeritus member means a person (a) who has entered retirement under the provisions of the act, including those persons who have retired since July 1, 1945, under any other regularly established retirement or pension system as contemplated by section 79-916, (b) who has thereafter been reemployed in any capacity by a public school, a Class V school district, or a school under the control and management of the Board of Trustees of the Nebraska State Colleges, the Board of Regents of the University of Nebraska, or a community

college board of governors or has become a state school official or county school official subsequent to such retirement, and (c) who has applied to the board for emeritus membership in the retirement system. The school district or agency shall certify to the retirement board on forms prescribed by the retirement board that the annuitant was reemployed, rendered a service, and was paid by the district or agency for such services;

- (25) Actuarial equivalent means the equality in value of the aggregate amounts expected to be received under different forms of payment. The determinations shall be based on the 1994 Group Annuity Mortality Table reflecting sex-distinct factors blended using twenty-five percent of the male table and seventy-five percent of the female table. An interest rate of eight percent per annum shall be reflected in making these determinations except when a lump-sum settlement is made to an estate. If the lump-sum settlement is made to an estate, the interest rate will be determined by the Moody's Triple A Bond Index as of the prior June 30, rounded to the next lower quarter percent;
- (26) Retirement date means (a) if the member has terminated employment, the first day of the month following the date upon which a member's request for retirement is received on a retirement application provided by the retirement system or (b) if the member has filed a retirement application but has not yet terminated employment, the first day of the month following the date on which the member terminates employment. An application may be filed no more than one hundred twenty days prior to the effective date of the member's initial benefit:
- (27) Disability retirement date means the first day of the month following the date upon which a member's request for disability retirement is received on a retirement application provided by the retirement system if the member has terminated employment in the school system and has complied with sections 79-951 to 79-954 as such sections refer to disability retirement;
- (28) Retirement application means the form approved and provided by the retirement system for acceptance of a member's request for either regular or disability retirement;
- (29) Eligibility and vesting credit means credit for years, or a fraction of a year, of participation in a Nebraska government plan for purposes of determining eligibility for benefits under the School Employees Retirement Act. Such credit shall not be included as years of creditable service in the benefit calculation;
 - (30)(a) Final average compensation means:
 - (i) Except as provided in subdivision (ii) of this subdivision:
- (A) The sum of the member's total compensation during the three twelvemonth periods of service as a school employee in which such compensation was the greatest divided by thirty-six; or
- (B) If a member has such compensation for less than thirty-six months, the sum of the member's total compensation in all months divided by the total number of months of his or her creditable service therefor; and
 - (ii) For an employee who became a member on or after July 1, 2013:
- (A) The sum of the member's total compensation during the five twelvemonth periods of service as a school employee in which such compensation was the greatest divided by sixty; or

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- (B) If a member has such compensation for less than sixty months, the sum of the member's total compensation in all months divided by the total number of months of his or her creditable service therefor.
- (b) Payments under the Retirement Incentive Plan pursuant to section 79-855 and Staff Development Assistance pursuant to section 79-856 shall not be included in the determination of final average compensation;
- (31) Plan year means the twelve-month period beginning on July 1 and ending on June 30 of the following year;
- (32) Current benefit means the initial benefit increased by all adjustments made pursuant to the School Employees Retirement Act;
- (33) Initial benefit means the retirement benefit calculated at the time of retirement;
- (34) Surviving spouse means (a) the spouse married to the member on the date of the member's death or (b) the spouse or former spouse of the member if survivorship rights are provided under a qualified domestic relations order filed with the board pursuant to the Spousal Pension Rights Act. The spouse or former spouse shall supersede the spouse married to the member on the date of the member's death as provided under a qualified domestic relations order. If the benefits payable to the spouse or former spouse under a qualified domestic relations order are less than the value of benefits entitled to the surviving spouse, the spouse married to the member on the date of the member's death shall be the surviving spouse for the balance of the benefits;
- (35)(a) Compensation means gross wages or salaries payable to the member for personal services performed during the plan year and includes (i) overtime pay, (ii) member retirement contributions, (iii) retroactive salary payments paid pursuant to court order, arbitration, or litigation and grievance settlements, and (iv) amounts contributed by the member to plans under sections 125, 403(b), and 457 of the Internal Revenue Code as defined in section 49-801.01 or any other section of the code which defers or excludes such amounts from income.
- (b) Compensation does not include (i) fraudulently obtained amounts as determined by the retirement board, (ii) amounts for unused sick leave or unused vacation leave converted to cash payments, (iii) insurance premiums converted into cash payments, (iv) reimbursement for expenses incurred, (v) fringe benefits, (vi) per diems paid as expenses, (vii) bonuses for services not actually rendered, including, but not limited to, early retirement inducements, cash awards, and severance pay, or (viii) beginning on September 4, 2005, employer contributions made for the purposes of separation payments made at retirement and early retirement inducements as provided for in section 79-514.
- (c) Compensation in excess of the limitations set forth in section 401(a)(17) of the Internal Revenue Code as defined in section 49-801.01 shall be disregarded. For an employee who was a member of the retirement system before the first plan year beginning after December 31, 1995, the limitation on compensation shall not be less than the amount which was allowed to be taken into account under the retirement system as in effect on July 1, 1993;
- (36) Termination of employment occurs on the date on which the member experiences a bona fide separation from service of employment with the member's employer, the date of which separation is determined by the end of the member's contractual agreement or, if there is no contract or only partial

fulfillment of a contract, by the employer. A member shall not be deemed to have terminated employment if the member subsequently provides service to any employer participating in the retirement system provided for in the School Employees Retirement Act within one hundred eighty days after ceasing employment unless such service:

- (a) Is bona fide unpaid voluntary service or substitute service, provided on an intermittent basis; or
 - (b) Is as provided in subsection (2) of section 79-920.

Nothing in this subdivision precludes an employer from adopting a policy which limits or denies employees who have terminated employment from providing voluntary or substitute service within one hundred eighty days after termination.

A member shall not be deemed to have terminated employment if the board determines that a claimed termination was not a bona fide separation from service with the employer or that a member was compensated for a full contractual period when the member terminated prior to the end date of the contract;

- (37) Disability means an inability to engage in a substantially gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or be of a long and indefinite duration;
- (38) Substitute employee means a person hired by a public school as a temporary employee to assume the duties of regular employees due to a temporary absence of any regular employees. Substitute employee does not mean a person hired as a regular employee on an ongoing basis to assume the duties of other regular employees who are temporarily absent;
- (39) Participation means qualifying for and making required deposits to the retirement system during the course of a plan year;
- (40) Regular employee means an employee hired by a public school or under contract in a regular full-time or part-time position who works a full-time or part-time schedule on an ongoing basis for twenty or more hours per week. An employee hired as described in this subdivision to provide service for less than twenty hours per week but who provides service for an average of twenty hours or more per week in each calendar month of any three calendar months of a plan year shall, beginning with the next full payroll period, commence contributions and shall be deemed a regular employee for all future employment with the same employer;
- (41) Temporary employee means an employee hired by a public school who is not a regular employee and who is hired to provide service for a limited period of time to accomplish a specific purpose or task. When such specific purpose or task is complete, the employment of such temporary employee shall terminate and in no case shall the temporary employment period exceed one year in duration; and
- (42) Relinquished creditable service means, with respect to a member who has withdrawn his or her accumulated contributions under section 79-955, the total amount of creditable service which such member has given up as a result of his or her election not to remain a member of the retirement system.

Source: Laws 1945, c. 219, § 1, p. 638; R.S.Supp.,1947, § 79-2901; Laws 1949, c. 256, § 435, p. 840; Laws 1953, c. 315, § 1, p. 1042; Laws 1961, c. 410, § 1, p. 1229; Laws 1963, c. 469, § 7, p. 1506; Laws

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1963, c. 495, § 1, p. 1580; Laws 1965, c. 530, § 1, p. 1663; Laws 1965, c. 531, § 1, p. 1671; Laws 1967, c. 546, § 2, p. 1798; Laws 1969, c. 584, § 84, p. 2396; Laws 1969, c. 735, § 1, p. 2773; Laws 1971, LB 987, § 16; Laws 1975, LB 50, § 1; Laws 1984, LB 971, § 1; Laws 1985, LB 350, § 1; Laws 1986, LB 325, § 1; Laws 1986, LB 311, § 14; Laws 1987, LB 549, § 1; Laws 1988, LB 551 § 10; Laws 1988, LB 1170, § 1; Laws 1989, LB 506, § 9; Laws 1991, LB 549, § 24; Laws 1992, LB 1001, § 32; Laws 1994, LB 833, § 28; Laws 1996, LB 700, § 5; Laws 1996, LB 847, § 27; R.S.1943, (1994), § 79-1501; Laws 1996, LB 900, § 537; Laws 1996, LB 1076, § 13; Laws 1996, LB 1273, § 23; Laws 1997, LB 347, § 26; Laws 1997, LB 623, § 12; Laws 1997, LB 624, § 16; Laws 1997, LB 724, § 3; Laws 1998, LB 1191, § 45; Laws 1999 LB 272, § 91; Laws 1999, LB 538, § 1; Laws 1999, LB 674, § 3 Laws 2000, LB 1192, § 9; Laws 2001, LB 408, § 13; Laws 2002 LB 407, § 22; Laws 2003, LB 451, § 18; Laws 2005, LB 329, § 2 Laws 2005, LB 364, § 8; Laws 2005, LB 503, § 8; Laws 2006, LB 1019, § 8; Laws 2010, LB950, § 11; Laws 2011, LB509, § 17; Laws 2012, LB916, § 19; Laws 2013, LB263, § 13; Laws 2013, LB553, § 3; Laws 2014, LB1042, § 1; Laws 2015, LB446, § 1. Effective date August 30, 2015.

Cross References

Public Employees Retirement Board, see sections 84-1501 to 84-1513. Spousal Pension Rights Act, see section 42-1101. Wage and Hour Act, see section 48-1209.

79-904.01 Board; power to adjust contributions and benefits; repayment of benefit; overpayment of benefits; investigatory powers; subpoenas.

- (1)(a) If the board determines that the retirement system has previously received contributions or distributed benefits which for any reason are not in accordance with the statutory provisions of the School Employees Retirement Act, the board may refund contributions, require additional contributions, adjust benefits, or require repayment of benefits paid. In the event of an overpayment of a benefit, the board may, in addition to other remedies, offset future benefit payments by the amount of the prior overpayment, together with regular interest thereon. In the event of a material underpayment of a benefit, the board shall immediately make payment equal to the deficit amount plus regular interest.
- (b) The board shall have the power, through the director of the Nebraska Public Employees Retirement Systems or the director's designee, to make a thorough investigation of any overpayment of a benefit, when in the judgment of the retirement system such investigation is necessary, including, but not limited to, circumstances in which benefit payments are made after the death of a member or beneficiary and the retirement system is not made aware of such member's or beneficiary's death. In connection with any such investigation, the board, through the director or the director's designee, shall have the power to compel the attendance of witnesses and the production of books, papers, records, and documents, whether in hardcopy, electronic form, or otherwise, and issue subpoenas for such purposes. Such subpoenas shall be served in the same manner and have the same effect as subpoenas from district courts.

- (2) If the board determines that termination of employment has not occurred and a retirement benefit has been paid to a member of the retirement system pursuant to section 79-933, such member shall repay the benefit to the retirement system.
- (3) The board shall adopt and promulgate rules and regulations implementing this section, which shall include, but not be limited to, the following: (a) The procedures for refunding contributions, adjusting future contributions or benefit payments, and requiring additional contributions or repayment of benefits; (b) the process for a member, member's beneficiary, employee, or employer to dispute an adjustment of contributions or benefits; and (c) notice provided to all affected persons. All notices shall be sent at the time of or prior to an adjustment and shall describe the process for disputing an adjustment of contributions or benefits.
- (4) The board shall not refund contributions made on compensation in excess of the limitations imposed by subdivision (35) of section 79-902 or subsection (7) of section 79-934.

Source: Laws 1996, LB 1076, § 30; Laws 2011, LB509, § 20; Laws 2013, LB263, § 14; Laws 2015, LB40, § 9; Laws 2015, LB446, § 2. Effective date August 30, 2015.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB40, section 9, with LB446, section 2, to reflect all amendments.

79-934 Formula annuity retirement allowance; eligibility; formula; payment.

- (1) In lieu of the school retirement allowance provided by section 79-933, any member who is not an employee of a Class V school district and who becomes eligible to make application for and receive a school retirement allowance under section 79-931 may receive a formula annuity retirement allowance if it is greater than the school retirement allowance provided by section 79-933.
- (2) Subject to the other provisions of this section, the monthly formula annuity in the normal form shall be determined by multiplying the number of years of creditable service for which such member would otherwise receive the service annuity provided by section 79-933 by (a) one and one-quarter percent of his or her final average compensation for a member who has acquired the equivalent of one-half year of service or more as a public school employee under the retirement system following August 24, 1975, (b) one and one-half percent of his or her final average compensation for a member who has acquired the equivalent of one-half year of service or more as a public school employee under the retirement system following July 17, 1982, (c) one and sixty-five hundredths percent of his or her final average compensation for a member who has acquired the equivalent of one-half year of service or more as a public school employee under the retirement system following July 1, 1984, (d) one and seventy-three hundredths percent of his or her final average compensation for a member actively employed as a public school employee under the retirement system or under contract with an employer on or after June 5, 1993, (e) one and eight-tenths percent of his or her final average compensation for a member who has acquired the equivalent of one-half year of service or more as a public school employee under the retirement system following July 1, 1995, and was employed as a public school employee under the retirement system or under contract with an employer on or after April 10, 1996, (f) one and nine-tenths percent of his or her final average compensation for a member who has acquired the equivalent of one-half year of service or

more as a public school employee under the retirement system following July 1, 1998, and was employed as a public school employee under the retirement system or under contract with an employer on or after April 29, 1999, or (g) two percent of his or her final average compensation for a member who has acquired the equivalent of one-half year of service or more as a public school employee under the retirement system following July 1, 2000, who was employed as a public school employee under the retirement system or under contract with an employer on or after May 2, 2001, and who has not retired prior to May 2, 2001. Subdivision (2)(f) of this section shall not apply to a member who is retired prior to April 29, 1999. Subdivision (2)(g) of this section shall not apply to a member who is retired prior to May 2, 2001.

- (3) If the annuity begins on or after the sixty-fifth birthday of a member, the annuity shall not be reduced. If the annuity begins prior to the sixty-fifth birthday of the member and the member has completed thirty or more years of creditable service and is at least sixty years of age, the annuity shall not be reduced. If the annuity begins prior to the sixtieth birthday of the member and the member has completed thirty-five or more years of creditable service, the annuity shall be actuarially reduced on the basis of age sixty-five. If the annuity begins on or after the sixtieth birthday of the member and the member has completed at least a total of five years of (a) creditable service plus (b) eligibility and vesting credit but less than thirty years of creditable service, the annuity shall be reduced by three percent for each year by which the member's age is less than the age at which the member's age plus years of creditable service would have totaled ninety or three percent for each year after the member's sixtieth birthday and prior to his or her sixty-fifth birthday, whichever provides the greater annuity.
- (4) For retirements on or after March 4, 1998, if the annuity begins at a time when the sum of the member's attained age and creditable service totals eighty-five and the member is at least fifty-five years of age, the annuity shall not be reduced. This subsection shall only apply to a member who has acquired the equivalent of one-half year of service or more as a public school employee under the retirement system following July 1, 1997, and who was a school employee on or after March 4, 1998. This subsection shall not apply to a member who is retired prior to March 4, 1998.
- (5) Except as provided in section 42-1107, the normal form of the formula annuity shall be an annuity payable monthly during the remainder of the member's life with the provision that in the event of his or her death before sixty monthly payments have been made the monthly payments will be continued to his or her estate or to the beneficiary he or she has designated until sixty monthly payments have been made. Except as provided in section 42-1107, a member may elect to receive in lieu of the normal form of annuity an actuarially equivalent annuity in any optional form provided by section 79-938.
 - (6) All formula annuities shall be paid from the School Retirement Fund.
- (7)(a)(i) For purposes of this section, in the determination of compensation for members on or after July 1, 2005, that part of a member's compensation for the plan year which exceeds the member's compensation with the same employer for the preceding plan year by more than seven percent of the compensation base during the sixty months preceding the member's retirement shall be excluded unless (A) the member experienced a substantial change in employment position, (B) as verified by the school board, the excess compensa-

tion above seven percent occurred as the result of a collective-bargaining agreement between the employer and a recognized collective-bargaining unit or category of school employee, and the percentage increase in compensation above seven percent shall not be excluded for employees outside of a collective-bargaining unit or within the same category of school employee, or (C) the excess compensation occurred as the result of a districtwide permanent benefit change made by the employer for a category of school employee in accordance with subdivision (35)(a)(iv) of section 79-902.

- (ii) For purposes of subdivision (7)(a) of this section:
- (A) Category of school employee means either all employees of the employer who are administrators or certificated teachers, or all employees of the employer who are not administrators or certificated teachers, or both;
- (B) Compensation base means (I) for current members, employed with the same employer, the member's compensation for the plan year ending June 30, 2005, or (II) for members newly hired or hired by a separate employer on or after July 1, 2005, the member's compensation for the first full plan year following the member's date of hiring. Thereafter, the member's compensation base shall be increased each plan year by the lesser of seven percent of the member's preceding plan year's compensation base or the member's actual annual compensation increase during the preceding plan year; and
- (C) Recognized collective-bargaining unit means a group of employees similarly situated with a similar community of interest appropriate for bargaining recognized as such by a school board.
- (b)(i) In the determination of compensation for members whose retirement date is on or after July 1, 2012, through June 30, 2013, that part of a member's compensation for the plan year which exceeds the member's compensation with the same employer for the preceding plan year by more than nine percent of the compensation base shall be excluded.
- (ii) For purposes of subdivision (7)(b) of this section, compensation base means (A) for current members employed with the same employer, the member's compensation for the plan year ending June 30, 2012, or (B) for members newly hired or hired by a separate employer on or after July 1, 2012, the member's compensation for the first full plan year following the member's date of hiring.
- (c)(i) In the determination of compensation for members whose retirement date is on or after July 1, 2013, that part of a member's compensation for the plan year which exceeds the member's compensation for the preceding plan year by more than eight percent during the capping period shall be excluded. Such member's compensation for the first plan year of the capping period shall be compared to the member's compensation received for the plan year immediately preceding the capping period.
 - (ii) For purposes of subdivision (7)(c) of this section:
- (A) Capping period means the five plan years preceding the later of (I) such member's retirement date or (II) such member's final compensation date; and
- (B) Final compensation date means the later of (I) the date on which a retiring member's final compensation is actually paid or (II) if a retiring member's final compensation is paid in advance as a lump sum, the date on

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which such final compensation would have been paid to the member in the absence of such advance payment.

Source: Laws 1967, c. 546, § 7, p. 1804; Laws 1969, c. 736, § 1, p. 2785; Laws 1975, LB 50, § 2; Laws 1981, LB 248, § 2; Laws 1982, LB 609, § 1; Laws 1984, LB 457, § 2; Laws 1986, LB 546, § 2; Laws 1986, LB 325, § 7; Laws 1987, LB 549, § 8; Laws 1988, LB 160, § 1; Laws 1988, LB 1170, § 3; Laws 1991, LB 549, § 36; Laws 1993, LB 292, § 2; Laws 1996, LB 700, § 9; R.S.1943, (1994), § 79-1522.01; Laws 1996, LB 900, § 569; Laws 1996, LB 1050, § 7; Laws 1996, LB 1076, § 21; Laws 1996, LB 1273, § 24; Laws 1998, LB 822, § 2; Laws 1999, LB 674, § 4; Laws 2001, LB 711, § 2; Laws 2002, LB 407, § 32; Laws 2015, LB446, § 3. Effective date August 30, 2015.

79-948 Retirement benefits; exemption from taxation and legal process; exception.

The right of a person to an annuity, an allowance, or any optional benefit under the School Employees Retirement Act, any other right accrued or accruing to any person or persons under such act, the various funds and account created thereby, and all the money, investments, and income thereof shall be exempt from any state, county, municipal, or other local tax, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency laws, or any other process of law whatsoever, and shall not be assignable except to the extent that such annuity, allowance, or benefit is subject to a qualified domestic relations order under the Spousal Pension Rights Act.

Source: Laws 1945, c. 219, § 53, p. 655; R.S.Supp.,1947, § 79-2953; Laws 1949, c. 256, § 486, p. 857; Laws 1969, c. 735, § 15, p. 2783; Laws 1971, LB 987, § 30; Laws 1986, LB 311, § 20; Laws 1988, LB 1170, § 19; Laws 1989, LB 506, § 11; Laws 1991, LB 549, § 44; R.S.1943, (1994), § 79-1552; Laws 1996, LB 900, § 583; Laws 1996, LB 1273, § 26; Laws 2002, LB 407, § 34; Laws 2012, LB916, § 22; Laws 2015, LB40, § 10. Effective date August 30, 2015.

Cross References

Spousal Pension Rights Act, see section 42-1101.

(b) EMPLOYEES RETIREMENT SYSTEM IN CLASS V DISTRICTS

79-978 Terms, defined.

For purposes of the Class V School Employees Retirement Act, unless the context otherwise requires:

- (1) Retirement system or system means the School Employees' Retirement System of (corporate name of the school district as described in section 79-405) as provided for by the act;
 - (2) Board means the board of education of the school district:
 - (3) Trustee means a trustee provided for in section 79-980;
- (4) Employee means the following enumerated persons receiving compensation from the school district: (a) Regular teachers and administrators employed 2015 Supplement 1158

on a written contract basis; and (b) regular employees, not included in subdivision (4)(a) of this section, hired upon a full-time basis, which basis shall contemplate a workweek of not less than thirty hours;

- (5) Member means any employee included in the membership of the retirement system or any former employee who has made contributions to the system and has not received a refund;
 - (6) Annuitant means any member receiving an allowance;
- (7) Beneficiary means any person entitled to receive or receiving a benefit by reason of the death of a member;
- (8) Membership service means service on or after September 1, 1951, as an employee of the school district and a member of the system for which compensation is paid by the school district. Credit for more than one year of membership service shall not be allowed for service rendered in any fiscal year. Beginning September 1, 2005, a member shall be credited with a year of membership service for each fiscal year in which the member performs one thousand or more hours of compensated service as an employee of the school district. An hour of compensated service shall include any hour for which the member is compensated by the school district during periods where no service is performed due to vacation or approved leave. If a member performs less than one thousand hours of compensated service during a fiscal year, one-tenth of a vear of membership service shall be credited for each one hundred hours of compensated service by the member in such fiscal year. In determining a member's total membership service, all periods of membership service, including fractional years of membership service in one-tenth-year increments, shall be aggregated;
- (9) Prior service means service rendered prior to September 1, 1951, for which credit is allowed under section 79-999, service rendered by retired employees receiving benefits under preexisting systems, and service for which credit is allowed under sections 79-990, 79-991, 79-994, 79-995, and 79-997;
- (10) Creditable service means the sum of the membership service and the prior service, measured in one-tenth-year increments;
- (11)(a) Compensation means gross wages or salaries payable to the member during a fiscal year and includes (i) overtime pay, (ii) member contributions to the retirement system that are picked up under section 414(h) of the Internal Revenue Code, as defined in section 49-801.01, (iii) retroactive salary payments paid pursuant to court order, arbitration, or litigation and grievance settlements, and (iv) amounts contributed by the member to plans under sections 125, 403(b), and 457 of the Internal Revenue Code, as defined in section 49-801.01, or any other section of the code which defers or excludes such amounts from income.
- (b) Compensation does not include (i) fraudulently obtained amounts as determined by the board, (ii) amounts for unused sick leave or unused vacation leave converted to cash payments, (iii) insurance premiums converted into cash payments, (iv) reimbursement for expenses incurred, (v) fringe benefits, (vi) per diems paid as expenses, (vii) bonuses for services not actually rendered, including, but not limited to, early retirement inducements, cash awards, and severance pay, or (viii) employer contributions made for the purposes of separation payments made at retirement and early retirement inducements as provided for in section 79-514.

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- (c) Compensation in excess of the limitations set forth in section 401(a)(17) of the Internal Revenue Code, as defined in section 49-801.01, shall be disregarded:
- (12) Military service means service in the uniformed services as defined in 38 U.S.C. 4301 et seq., as such provision existed on March 27, 1997;
- (13) Accumulated contributions means the sum of amounts contributed by a member of the system together with regular interest credited thereon;
- (14) Regular interest means interest (a) on the total contributions of the member prior to the close of the last preceding fiscal year, (b) compounded annually, and (c) at rates to be determined annually by the board, which shall have the sole, absolute, and final discretionary authority to make such determination, except that the rate for any given year in no event shall exceed the actual percentage of net earnings of the system during the last preceding fiscal year;
- (15) Retirement date means the date of retirement of a member for service or disability as fixed by the board;
- (16) Normal retirement date means the end of the month during which the member attains age sixty-five and has completed at least five years of membership service;
- (17) Early retirement date means that month and year selected by a member having at least ten years of creditable service which includes a minimum of five years of membership service and who has attained age fifty-five;
- (18) Retirement allowance means the total annual retirement benefit payable to a member for service or disability;
- (19) Annuity means annual payments, for both prior service and membership service, for life as provided in the Class V School Employees Retirement Act;
 - (20) Actuarial tables means:
- (a) For determining the actuarial equivalent of any annuities other than joint and survivorship annuities, a unisex mortality table using twenty-five percent of the male mortality and seventy-five percent of the female mortality from the 1994 Group Annuity Mortality Table with a One Year Setback and using an interest rate of eight percent compounded annually; and
- (b) For joint and survivorship annuities, a unisex retiree mortality table using sixty-five percent of the male mortality and thirty-five percent of the female mortality from the 1994 Group Annuity Mortality Table with a One Year Setback and using an interest rate of eight percent compounded annually and a unisex joint annuitant mortality table using thirty-five percent of the male mortality and sixty-five percent of the female mortality from the 1994 Group Annuity Mortality Table with a One Year Setback and using an interest rate of eight percent compounded annually;
- (21) Actuarial equivalent means the equality in value of the retirement allowance for early retirement or the retirement allowance for an optional form of annuity, or both, with the normal form of the annuity to be paid, as determined by the application of the appropriate actuarial table, except that use of such actuarial tables shall not effect a reduction in benefits accrued prior to September 1, 1985, as determined by the actuarial tables in use prior to such date:

- (22) Fiscal year means the period beginning September 1 in any year and ending on August 31 of the next succeeding year;
- (23) Primary beneficiary means the person or persons entitled to receive or receiving a benefit by reason of the death of a member; and
- (24) Secondary beneficiary means the person or persons entitled to receive or receiving a benefit by reason of the death of all primary beneficiaries prior to the death of the member. If no primary beneficiary survives the member, secondary beneficiaries shall be treated in the same manner as primary beneficiaries.

Source: Laws 1951, c. 274, § 1, p. 910; Laws 1953, c. 308, § 1, p. 1025; Laws 1967, c. 544, § 1, p. 1786; Laws 1976, LB 994, § 1; Laws 1982, LB 131, § 1; Laws 1985, LB 215, § 1; Laws 1987, LB 298, § 5; Laws 1988, LB 1142, § 9; Laws 1988, LB 551, § 2; Laws 1989, LB 237, § 1; Laws 1991, LB 350, § 1; Laws 1992, LB 1001, § 20; Laws 1993, LB 107, § 1; Laws 1995, LB 505, § 1; R.S.Supp.,1995, § 79-1032; Laws 1996, LB 900, § 613; Laws 1997, LB 347, § 28; Laws 1997, LB 623, § 28; Laws 1998, LB 497, § 6; Laws 2000, LB 155, § 1; Laws 2005, LB 364, § 11; Laws 2010, LB950, § 17; Laws 2015, LB446, § 4. Effective date August 30, 2015.

Cross References

For supplemental retirement benefits, see sections 79-940 to 79-947.

79-9,100 Employees retirement system; formula retirement annuity; computation.

- (1) In lieu of the retirement annuity provided by section 79-999 or 79-9,113, any member who becomes eligible to receive a retirement annuity after February 20, 1982, under the Class V School Employees Retirement Act shall receive a formula retirement annuity based on final average compensation, except that if the monthly formula retirement annuity based on final average compensation is less than the monthly retirement annuity specified in section 79-999 or 79-9,113, accrued to the date of retirement or August 31, 1983, whichever first occurs, the member shall receive the monthly retirement annuity specified in section 79-999 or 79-9,113 accrued to the date of retirement or August 31, 1983, whichever first occurs.
- (2) The monthly formula retirement annuity based on final average compensation shall be determined by multiplying the number of years of creditable service for which such member would otherwise receive the retirement annuity provided by section 79-999 or 79-9,113 by one and one-half percent of his or her final average compensation. For retirements after June 15, 1989, and before April 18, 1992, the applicable percentage shall be one and sixty-five hundredths percent of his or her final average compensation. For retirements on or after April 18, 1992, and before June 7, 1995, the applicable percentage shall be one and seventy-hundredths percent of his or her final average compensation. For retirements on or after June 7, 1995, and before March 4, 1998, the applicable percentage shall be one and eighty-hundredths percent of his or her final average compensation. For retirements on or after March 4, 1998, and before March 22, 2000, the applicable percentage shall be one and eighty-five hundredths percent of his or her final average compensation. For

retirements on or after March 22, 2000, the applicable percentage shall be two percent of his or her final average compensation.

- (3) Final average compensation shall be determined:
- (a) Except as provided in subdivision (3)(b) of this section, by dividing the member's total compensation for the three fiscal years in which such compensation was the highest by thirty-six; and
- (b) For an employee who became a member on or after July 1, 2013, by dividing the member's total compensation for the five fiscal years in which such compensation was the highest by sixty.
- (4)(a) In the determination of compensation for members whose retirement date is on or after July 1, 2016, that part of a member's compensation for the plan year which exceeds the member's compensation for the preceding plan year by more than eight percent during the capping period shall be excluded. If the compensation for the preceding plan year was reduced as a result of unpaid absence from work, the compensation used in the capping calculation will be the greater of (i) the annualized compensation for the preceding year as if it had been fully received or (ii) the most recent preceding plan year in which the member had no unpaid absence from work. Such member's compensation for the first plan year of the capping period shall be compared to the member's compensation received for the plan year immediately preceding the capping period. If the first plan year of the capping period is the member's first year of membership service, these capping provisions shall not be applied to that first plan year.
 - (b) For purposes of this subsection:
- (i) Capping period means the five plan years preceding the later of (A) such member's retirement date or (B) such member's final compensation date; and
- (ii) Final compensation date means the later of (A) the date on which a retiring member's final compensation is actually paid or (B) if a retiring member's final compensation is paid in advance as a lump sum, the date on which such final compensation would have been paid to the member in the absence of such advance payment.
- (5) For retirements before June 7, 1995, if the annuity begins prior to the sixty-second birthday of the member and the member has not completed thirty-five or more years of creditable service, the annuity at the date it begins shall be the actuarial equivalent of the annuity deferred to the sixty-second birthday of the member. If the annuity begins prior to the sixty-second birthday of the member and the member has completed thirty-five or more years of creditable service, the annuity shall not be reduced. For retirements on or after June 7, 1995, any retirement annuity which begins prior to the sixty-second birthday of the member shall be reduced by twenty-five hundredths percent for each month or partial month between the date the annuity begins and the member's sixty-second birthday. If the annuity begins at a time when:
- (a) The sum of the member's attained age and creditable service is eighty-five or more, the annuity shall not be reduced;
- (b) The sum of the member's attained age and creditable service totals eightyfour, the annuity shall not be reduced by an amount greater than three percent of the unreduced annuity;

- (c) The sum of the member's attained age and creditable service totals eightythree, the annuity shall not be reduced by an amount greater than six percent of the unreduced annuity; and
- (d) The sum of the member's attained age and creditable service totals eightytwo, the annuity shall not be reduced by an amount greater than nine percent of the unreduced annuity.
- (6) For purposes of this section, a member's creditable service and attained age shall be measured in one-half-year increments.
- (7) The normal form of the formula retirement annuity based on final average compensation shall be an annuity payable monthly during the remainder of the member's life with the provision that in the event of his or her death before sixty monthly payments have been made the monthly payments will be continued to his or her estate or to the beneficiary he or she has designated until a total of sixty monthly payments have been made. A member may elect to receive, in lieu of the normal form of annuity, an actuarially equivalent annuity in any optional form provided by section 79-9,101.
- (8) Any member receiving a formula retirement annuity based on final average compensation shall also receive the service annuity to be paid by the State of Nebraska as provided in sections 79-933 to 79-935 and 79-951.

Source: Laws 1982, LB 131, § 4; Laws 1985, LB 215, § 3; Laws 1989, LB 237, § 2; Laws 1992, LB 1001, § 22; Laws 1995, LB 505, § 5; R.S.Supp.,1995, § 79-1044.01; Laws 1996, LB 900, § 635; Laws 1998, LB 497, § 21; Laws 1998, LB 1191, § 62; Laws 2000, LB 155, § 2; Laws 2013, LB553, § 11; Laws 2015, LB446, § 5. Effective date August 30, 2015.

Cross References

For supplemental retirement benefits, see sections 79-940 to 79-947.

79-9,104 Employees retirement system; annuities; benefits; exempt from claims of creditors; exceptions.

- (1) All annuities and other benefits payable under the Class V School Employees Retirement Act and all accumulated credits of members of the retirement system shall not be assignable or subject to execution, garnishment, or attachment except to the extent that such annuity or benefit is subject to a qualified domestic relations order as such term is defined in and which meets the requirements of section 414(p) of the Internal Revenue Code. Payments under such a qualified domestic relations order shall be made only after the administrator of the retirement system receives written notice of such order and such additional information and documentation as the administrator may require.
- (2) In lieu of the assignment of a member's future annuity or benefit to the member's spouse or former spouse, the retirement system shall permit the spouse or former spouse of a member to receive, pursuant to a qualified domestic relations order, a single sum payment of a specified percentage of the member's accumulated contributions on the condition that upon the payment of such amount the spouse or former spouse shall have no further interest in the retirement system or in the remaining benefit of the member under the retirement system.

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(3) A member's interest and benefits under the retirement system shall be reduced, either at termination of employment, retirement, disability, or death, by the actuarial value of the benefit assigned or paid to the member's spouse, former spouse, or other dependents under a qualified domestic relations order, as determined by the plan actuary on the basis of the actuarial assumptions then recommended by the actuary pursuant to section 79-984.

Source: Laws 1951, c. 274, § 29, p. 925; Laws 1991, LB 350, § 8; R.S.1943, (1994), § 79-1060; Laws 1996, LB 900, § 639; Laws 1997, LB 623, § 32; Laws 1998, LB 497, § 24; Laws 2000, LB 155, § 3; Laws 2012, LB916, § 26; Laws 2015, LB40, § 11. Effective date August 30, 2015.

ARTICLE 10

SCHOOL TAXATION, FINANCE, AND FACILITIES

(a) TAX EQUITY AND EDUCATIONAL OPPORTUNITIES SUPPORT ACT

| Section | |
|-------------|--|
| 79-1001. | Act, how cited. |
| 79-1003. | Terms, defined. |
| 79-1003.01. | Summer school allowance; summer school student units; calculations. |
| 79-1004. | Best practices allowance; calculation. |
| 79-1007.06. | Poverty allowance; calculation. |
| 79-1007.07. | Financial reports relating to poverty allowance; department; duties; |
| | report; appeal of department decisions. |
| 79-1007.11. | School district formula need; calculation. |
| 79-1013. | Poverty plan; submission required; when; review; approval; elements required; appeal. |
| 79-1017.01. | Local system formula resources; amounts included. |
| 79-1018.01. | Local system formula resources; other actual receipts included. |
| 79-1023. | School district; general fund budget of expenditures; limitation; department; certification. |
| 79-1028.01. | School fiscal years; district may exceed certain limits; situations enumerated; state board; duties. |
| | (b) SCHOOL FUNDS |

(b) SCHOOL FUNDS

79-1035. School funds; apportionment by Commissioner of Education; basis. 79-1054. State Board of Education; establish innovation grant program; application; contents; department; duties; report; Department of Education Innovative Grant Fund; created; use; investment.

(e) SITE AND FACILITIES ACQUISITION, MAINTENANCE, AND DISPOSITION

79-10,107. School district property; use; lease authorized.

(h) FREE OR REDUCED-PRICE MEALS

79-10,143. Parent or guardian; provide information regarding qualification; school district; duties.

(a) TAX EQUITY AND EDUCATIONAL OPPORTUNITIES SUPPORT ACT

79-1001 Act, how cited.

Sections 79-1001 to 79-1033 shall be known and may be cited as the Tax Equity and Educational Opportunities Support Act.

Source: Laws 1990, LB 1059, § 1; Laws 1995, LB 542, § 1; Laws 1995, LB 840, § 3; R.S.Supp.,1995, § 79-3801; Laws 1996, LB 900, § 652; Laws 1996, LB 1050, § 10; Laws 1997, LB 806, § 29; Laws 1998, LB 1134, § 1; Laws 1998, LB 1219, § 13; Laws 1999,

LB 149, § 1; Laws 2001, LB 833, § 3; Laws 2002, LB 898, § 2; Laws 2004, LB 1091, § 8; Laws 2006, LB 1024, § 71; Laws 2007, LB641, § 12; Laws 2008, LB988, § 8; Laws 2009, LB545, § 3; Laws 2009, First Spec. Sess., LB5, § 2; Laws 2011, LB18, § 1; Laws 2011, LB235, § 4; Laws 2015, LB519, § 10. Effective date August 30, 2015.

79-1003 Terms, defined.

For purposes of the Tax Equity and Educational Opportunities Support Act:

- (1) Adjusted general fund operating expenditures means (a) for school fiscal years 2013-14 through 2015-16, the difference of the general fund operating expenditures as calculated pursuant to subdivision (23) of this section increased by the cost growth factor calculated pursuant to section 79-1007.10, minus the transportation allowance, special receipts allowance, poverty allowance, limited English proficiency allowance, distance education and telecommunications allowance, elementary site allowance, summer school allowance, instructional time allowance, teacher education allowance, and focus school and program allowance, and (b) for school fiscal year 2016-17 and each school fiscal year thereafter, the difference of the general fund operating expenditures as calculated pursuant to subdivision (23) of this section increased by the cost growth factor calculated pursuant to section 79-1007.10, minus the transportation allowance, special receipts allowance, poverty allowance, limited English profi ciency allowance, distance education and telecommunications allowance, elementary site allowance, summer school allowance, best practices allowance and focus school and program allowance;
- (2) Adjusted valuation means the assessed valuation of taxable property of each local system in the state, adjusted pursuant to the adjustment factors described in section 79-1016. Adjusted valuation means the adjusted valuation for the property tax year ending during the school fiscal year immediately preceding the school fiscal year in which the aid based upon that value is to be paid. For purposes of determining the local effort rate yield pursuant to section 79-1015.01, adjusted valuation does not include the value of any property which a court, by a final judgment from which no appeal is taken, has declared to be nontaxable or exempt from taxation;
- (3) Allocated income tax funds means the amount of assistance paid to a local system pursuant to section 79-1005.01 as adjusted by the minimum levy adjustment pursuant to section 79-1008.02;
- (4) Average daily membership means the average daily membership for grades kindergarten through twelve attributable to the local system, as provided in each district's annual statistical summary, and includes the proportionate share of students enrolled in a public school instructional program on less than a full-time basis;
- (5) Base fiscal year means the first school fiscal year following the school fiscal year in which the reorganization or unification occurred;
 - (6) Board means the school board of each school district;
- (7) Categorical funds means funds limited to a specific purpose by federal or state law, including, but not limited to, Title I funds, Title VI funds, federal vocational education funds, federal school lunch funds, Indian education funds, Head Start funds, and funds from the Education Innovation Fund. Categorical

funds does not include funds received pursuant to section 79-1028.02 or 79-1028.04;

- (8) Consolidate means to voluntarily reduce the number of school districts providing education to a grade group and does not include dissolution pursuant to section 79-498;
- (9) Converted contract means an expired contract that was in effect for at least fifteen school years beginning prior to school year 2012-13 for the education of students in a nonresident district in exchange for tuition from the resident district when the expiration of such contract results in the nonresident district educating students, who would have been covered by the contract if the contract were still in effect, as option students pursuant to the enrollment option program established in section 79-234;
- (10) Converted contract option student means a student who will be an option student pursuant to the enrollment option program established in section 79-234 for the school fiscal year for which aid is being calculated and who would have been covered by a converted contract if the contract were still in effect and such school fiscal year is the first school fiscal year for which such contract is not in effect;
 - (11) Department means the State Department of Education;
- (12) District means any Class I, II, III, IV, V, or VI school district and, beginning with the calculation of state aid for school fiscal year 2011-12 and each school fiscal year thereafter, a unified system as defined in section 79-4,108;
- (13) Ensuing school fiscal year means the school fiscal year following the current school fiscal year;
- (14) Equalization aid means the amount of assistance calculated to be paid to a local system pursuant to sections 79-1007.11 to 79-1007.23, 79-1007.25, 79-1008.01 to 79-1022, 79-1022.02, 79-1028.02, and 79-1028.04;
- (15) Fall membership means the total membership in kindergarten through grade twelve attributable to the local system as reported on the fall school district membership reports for each district pursuant to section 79-528;
- (16) Fiscal year means the state fiscal year which is the period from July 1 to the following June 30;
 - (17) Formula students means:
- (a) For state aid certified pursuant to section 79-1022, the sum of the product of fall membership from the school fiscal year immediately preceding the school fiscal year in which the aid is to be paid multiplied by the average ratio of average daily membership to fall membership for the second school fiscal year immediately preceding the school fiscal year in which the aid is to be paid and the prior two school fiscal years plus sixty percent of the qualified early childhood education fall membership plus tuitioned students from the school fiscal year immediately preceding the school fiscal year in which aid is to be paid minus the product of the number of students enrolled in kindergarten that is not full-day kindergarten from the fall membership multiplied by 0.5; and
- (b) For the final calculation of state aid pursuant to section 79-1065, the sum of average daily membership plus sixty percent of the qualified early childhood education average daily membership plus tuitioned students minus the product of the number of students enrolled in kindergarten that is not full-day kinder-

garten from the average daily membership multiplied by 0.5 from the school fiscal year immediately preceding the school fiscal year in which aid was paid:

- (18) Free lunch and free milk calculated student means, for school fiscal year 2016-17 and each school fiscal year thereafter, using the most recent data available on November 1 of the school fiscal year immediately preceding the school fiscal year in which aid is to be paid, (a) a student who qualified for free lunches or free milk and attended a school that uses information collected from parents and guardians pursuant to section 79-10,143 to determine such qualifications pursuant to the federal Richard B. Russell National School Lunch Act, 42 U.S.C. 1751 et seq., and the federal Child Nutrition Act of 1966, 42 U.S.C. 1771 et seq., as such acts and sections existed on January 1, 2015, and rules and regulations adopted thereunder, plus (b) the product of the students who attend a school that provides free meals to all students pursuant to the community eligibility provision multiplied by the identified student percentage calculated pursuant to such federal provision;
- (19) Free lunch and free milk student means, for school fiscal years prior to school fiscal year 2016-17, a student who qualified for free lunches or free milk from the most recent data available on November 1 of the school fiscal year immediately preceding the school fiscal year in which aid is to be paid;
- (20) Full-day kindergarten means kindergarten offered by a district for at least one thousand thirty-two instructional hours;
- (21) General fund budget of expenditures means the total budget of disbursements and transfers for general fund purposes as certified in the budget statement adopted pursuant to the Nebraska Budget Act, except that for purposes of the limitation imposed in section 79-1023 and the calculation pursuant to subdivision (2) of section 79-1027.01, the general fund budget of expenditures does not include any special grant funds, exclusive of local matching funds, received by a district;
- (22) General fund expenditures means all expenditures from the general fund:
- (23) General fund operating expenditures means for state aid calculated for school fiscal years 2012-13 and each school fiscal year thereafter, as reported on the annual financial report for the second school fiscal year immediately preceding the school fiscal year in which aid is to be paid, the total general fund expenditures minus (a) the amount of all receipts to the general fund, to the extent that such receipts are not included in local system formula resources, from early childhood education tuition, summer school tuition, educational entities as defined in section 79-1201.01 for providing distance education courses through the Educational Service Unit Coordinating Council to such educational entities, private foundations, individuals, associations, charitable organizations, the textbook loan program authorized by section 79-734, federal impact aid, and levy override elections pursuant to section 77-3444, (b) the amount of expenditures for categorical funds, tuition paid, transportation fees paid to other districts, adult education, community services, redemption of the principal portion of general fund debt service, retirement incentive plans authorized by section 79-855, and staff development assistance authorized by section 79-856, (c) the amount of any transfers from the general fund to any bond fund and transfers from other funds into the general fund, (d) any legal expenses in excess of fifteen-hundredths of one percent of the formula need for the school fiscal year in which the expenses occurred, (e) expenditures to pay

for sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination occurring prior to July 1, 2009, occurring on or after the last day of the 2010-11 school year and prior to the first day of the 2013-14 school year, or, to the extent that a district has demonstrated to the State Board of Education pursuant to section 79-1028.01 that the agreement will result in a net savings in salary and benefit costs to the school district over a five-year period, occurring on or after the first day of the 2013-14 school year, (f)(i) expenditures to pay for employer contributions pursuant to subsection (2) of section 79-958 to the School Employees Retirement System of the State of Nebraska to the extent that such expenditures exceed the employer contributions under such subsection that would have been made at a contribution rate of seven and thirty-five hundredths percent or (ii) expenditures to pay for school district contributions pursuant to subdivision (1)(c)(i) of section 79-9,113 to the retirement system established pursuant to the Class V School Employees Retirement Act to the extent that such expenditures exceed the school district contributions under such subdivision that would have been made at a contribution rate of seven and thirty-seven hundredths percent, and (g) any amounts paid by the district for lobbyist fees and expenses reported to the Clerk of the Legislature pursuant to section 49-1483.

For purposes of this subdivision (23) of this section, receipts from levy override elections shall equal ninety-nine percent of the difference of the total general fund levy minus a levy of one dollar and five cents per one hundred dollars of taxable valuation multiplied by the assessed valuation for school districts that have voted pursuant to section 77-3444 to override the maximum levy provided pursuant to section 77-3442;

- (24) High school district means a school district providing instruction in at least grades nine through twelve;
- (25) Income tax liability means the amount of the reported income tax liability for resident individuals pursuant to the Nebraska Revenue Act of 1967 less all nonrefundable credits earned and refunds made;
- (26) Income tax receipts means the amount of income tax collected pursuant to the Nebraska Revenue Act of 1967 less all nonrefundable credits earned and refunds made:
- (27) Limited English proficiency students means the number of students with limited English proficiency in a district from the most recent data available on November 1 of the school fiscal year preceding the school fiscal year in which aid is to be paid plus the difference of such students with limited English proficiency minus the average number of limited English proficiency students for such district, prior to such addition, for the three immediately preceding school fiscal years if such difference is greater than zero;
- (28) Local system means a learning community for purposes of calculation of state aid for the second full school fiscal year after becoming a learning community and each school fiscal year thereafter, a unified system, a Class VI district and the associated Class I districts, or a Class II, III, IV, or V district and any affiliated Class I districts or portions of Class I districts. The membership, expenditures, and resources of Class I districts that are affiliated with multiple high school districts will be attributed to local systems based on the percent of the Class I valuation that is affiliated with each high school district;
- (29) Low-income child means (a) for school fiscal years prior to 2016-17, a child under nineteen years of age living in a household having an annual

adjusted gross income for the second calendar year preceding the beginning of the school fiscal year for which aid is being calculated equal to or less than the maximum household income that would allow a student from a family of four people to be a free lunch and free milk student during the school fiscal year immediately preceding the school fiscal year for which aid is being calculated and (b) for school fiscal year 2016-17 and each school fiscal year thereafter, a child under nineteen years of age living in a household having an annual adjusted gross income for the second calendar year preceding the beginning of the school fiscal year for which aid is being calculated equal to or less than the maximum household income pursuant to sections 9(b)(1) and 17(c)(4) of the Richard B. Russell National School Lunch Act, 42 U.S.C. 1758(b)(1) and 42 U.S.C. 1766(c)(4), respectively, and sections 3(a)(6) and 4(e)(1)(A) of the Child Nutrition Act of 1966, 42 U.S.C. 1772(a)(6) and 42 U.S.C. 1773(e)(1)(A). respectively, as such acts and sections existed on January 1, 2015, for a household of that size that would have allowed the child to meet the income qualifications for free meals during the school fiscal year immediately preceding the school fiscal year for which aid is being calculated;

- (30) Low-income students means the number of low-income children within the district multiplied by the ratio of the formula students in the district divided by the total children under nineteen years of age residing in the district as derived from income tax information;
- (31) Most recently available complete data year means the most recent single school fiscal year for which the annual financial report, fall school district membership report, annual statistical summary, Nebraska income tax liability by school district for the calendar year in which the majority of the school fiscal year falls, and adjusted valuation data are available;
- (32) Poverty students means (a) for school fiscal years prior to 2016-17, the number of low-income students or the number of students who are free lunch and free milk students in a district plus the difference of the number of low-income students or the number of students who are free lunch and free milk students in a district, whichever is greater, minus the average number of poverty students for such district, prior to such addition, for the three immediately preceding school fiscal years if such difference is greater than zero and (b) for school fiscal year 2016-17 and each school fiscal year thereafter, the unadjusted poverty students plus the difference of such unadjusted poverty students minus the average number of poverty students for such district, prior to such addition, for the three immediately preceding school fiscal years if such difference is greater than zero;
- (33) Qualified early childhood education average daily membership means the product of the average daily membership for school fiscal year 2006-07 and each school fiscal year thereafter of students who will be eligible to attend kindergarten the following school year and are enrolled in an early childhood education program approved by the department pursuant to section 79-1103 for such school district for such school year multiplied by the ratio of the actual instructional hours of the program divided by one thousand thirty-two if: (a) The program is receiving a grant pursuant to such section for the third year; (b) the program has already received grants pursuant to such section for three years; or (c) the program has been approved pursuant to subsection (5) of section 79-1103 for such school year and the two preceding school years, including any such students in portions of any of such programs receiving an expansion grant;

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- (34) Qualified early childhood education fall membership means the product of membership on the last Friday in September 2006 and each year thereafter of students who will be eligible to attend kindergarten the following school year and are enrolled in an early childhood education program approved by the department pursuant to section 79-1103 for such school district for such school year multiplied by the ratio of the planned instructional hours of the program divided by one thousand thirty-two if: (a) The program is receiving a grant pursuant to such section for the third year; (b) the program has already received grants pursuant to such section for three years; or (c) the program has been approved pursuant to subsection (5) of section 79-1103 for such school year and the two preceding school years, including any such students in portions of any of such programs receiving an expansion grant;
- (35) Regular route transportation means the transportation of students on regularly scheduled daily routes to and from the attendance center;
- (36) Reorganized district means any district involved in a consolidation and currently educating students following consolidation;
- (37) School year or school fiscal year means the fiscal year of a school district as defined in section 79-1091;
- (38) Sparse local system means a local system that is not a very sparse local system but which meets the following criteria:
- (a)(i) Less than two students per square mile in the county in which each high school is located, based on the school district census, (ii) less than one formula student per square mile in the local system, and (iii) more than ten miles between each high school attendance center and the next closest high school attendance center on paved roads;
- (b)(i) Less than one and one-half formula students per square mile in the local system and (ii) more than fifteen miles between each high school attendance center and the next closest high school attendance center on paved roads;
- (c)(i) Less than one and one-half formula students per square mile in the local system and (ii) more than two hundred seventy-five square miles in the local system; or
- (d)(i) Less than two formula students per square mile in the local system and (ii) the local system includes an area equal to ninety-five percent or more of the square miles in the largest county in which a high school attendance center is located in the local system;
- (39) Special education means specially designed kindergarten through grade twelve instruction pursuant to section 79-1125, and includes special education transportation;
- (40) Special grant funds means the budgeted receipts for grants, including, but not limited to, categorical funds, reimbursements for wards of the court, short-term borrowings including, but not limited to, registered warrants and tax anticipation notes, interfund loans, insurance settlements, and reimbursements to county government for previous overpayment. The state board shall approve a listing of grants that qualify as special grant funds;
- (41) State aid means the amount of assistance paid to a district pursuant to the Tax Equity and Educational Opportunities Support Act;
- (42) State board means the State Board of Education;

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- (43) State support means all funds provided to districts by the State of Nebraska for the general fund support of elementary and secondary education;
- (44) Statewide average basic funding per formula student means the statewide total basic funding for all districts divided by the statewide total formula students for all districts;
- (45) Statewide average general fund operating expenditures per formula student means the statewide total general fund operating expenditures for all districts divided by the statewide total formula students for all districts;
 - (46) Teacher has the definition found in section 79-101;
- (47) Temporary aid adjustment factor means (a) for school fiscal years before school fiscal year 2007-08, one and one-fourth percent of the sum of the local system's transportation allowance, the local system's special receipts allowance, and the product of the local system's adjusted formula students multiplied by the average formula cost per student in the local system's cost grouping and (b) for school fiscal year 2007-08, one and one-fourth percent of the sum of the local system's transportation allowance, special receipts allowance, and distance education and telecommunications allowance and the product of the local system's adjusted formula students multiplied by the average formula cost per student in the local system's cost grouping;
- (48) Tuition receipts from converted contracts means tuition receipts received by a district from another district in the most recently available complete data year pursuant to a converted contract prior to the expiration of the contract;
- (49) Tuitioned students means students in kindergarten through grade twelve of the district whose tuition is paid by the district to some other district or education agency;
- (50) Unadjusted poverty students means, for school fiscal year 2016-17 and each school fiscal year thereafter, the greater of the number of low-income students or the free lunch and free milk calculated students in a district; and
 - (51) Very sparse local system means a local system that has:
- (a)(i) Less than one-half student per square mile in each county in which each high school attendance center is located based on the school district census, (ii) less than one formula student per square mile in the local system, and (iii) more than fifteen miles between the high school attendance center and the next closest high school attendance center on paved roads; or
- (b)(i) More than four hundred fifty square miles in the local system, (ii) less than one-half student per square mile in the local system, and (iii) more than fifteen miles between each high school attendance center and the next closest high school attendance center on paved roads.

Source: Laws 1990, LB 1059, § 3; Laws 1991, LB 511, § 71; Laws 1992, LB 245, § 76; Laws 1994, LB 1290, § 3; Laws 1995, LB 840, § 4; R.S.Supp.,1995, § 79-3803; Laws 1996, LB 900, § 654; Laws 1996, LB 1050, § 12; Laws 1997, LB 347, § 29; Laws 1997, LB 710, § 5; Laws 1997, LB 713, § 1; Laws 1997, LB 806, § 31; Laws 1998, LB 306, § 42; Laws 1998, LB 1134, § 2; Laws 1998, LB 1219, § 15; Laws 1998, LB 1229, § 3; Laws 1998, Spec. Sess., LB 1, § 15; Laws 1999, LB 149, § 3; Laws 1999, LB 813, § 19; Laws 2001, LB 313, § 1; Laws 2001, LB 797, § 18; Laws 2001, LB 833, § 4; Laws 2002, LB 898, § 3; Laws 2005, LB 126, § 45; Laws 2005, LB 577, § 1; Laws 2006, LB 1024, § 73; Laws 2006,

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LB 1208, § 4; Referendum 2006, No. 422; Laws 2007, LB641, § 13; Laws 2008, LB988, § 9; Laws 2009, LB545, § 4; Laws 2009, LB549, § 26; Laws 2009, First Spec. Sess., LB5, § 3; Laws 2010, LB1071, § 12; Laws 2011, LB18, § 2; Laws 2011, LB235, § 5; Laws 2011, LB382, § 5; Laws 2011, LB509, § 38; Laws 2013, LB407, § 2; Laws 2013, LB553, § 15; Laws 2014, LB967, § 11; Laws 2015, LB519, § 12; Laws 2015, LB525, § 17. Effective date August 30, 2015.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB519, section 12, with LB525, section 17, to reflect all amendments.

Cross References

Class V School Employees Retirement Act, see section 79-978.01. Nebraska Budget Act, see section 13-501. Nebraska Revenue Act of 1967, see section 77-2701.

79-1003.01 Summer school allowance; summer school student units; calculations.

- (1) The department shall calculate a summer school allowance for each district which submits the information required for the calculation on a form prescribed by the department on or before October 15 of the school fiscal year preceding the school fiscal year for which aid is being calculated. For aid calculated for school fiscal years through school fiscal year 2013-14, the summer school allowance shall be equal to two and one-half percent of the summer school student units for such district multiplied by eighty-five percent of the statewide average general fund operating expenditures per formula student. For aid calculated for school fiscal year 2014-15 and each school fiscal year thereafter, the summer school allowance shall be equal to the lesser of two and one-half percent of the product of the summer school student units for such district multiplied by eighty-five percent of the statewide average general fund operating expenditures per formula student or the summer school and early childhood summer school expenditures that are paid for with noncategorical funds generated by state or local taxes as reported on the annual financial report for the most recently available data year and that are not included in other allowances.
- (2) Summer school student units shall be calculated for each student enrolled in summer school as defined in section 79-536 in a school district who attends such summer school for at least twelve days in the most recently available complete data year, whether or not the student is in the membership of the school district. The initial number of units for each such student shall equal the sum of the ratios, each rounded down to the nearest whole number, of the number of days for which the student attended summer school classes in such district for at least three hours and less than six hours per day divided by twelve days and of two times the number of days for which the student attended summer school classes in such district for six or more hours per day divided by twelve days.
- (3) Each school district shall receive an additional summer school student unit for each summer school student unit attributed to remedial math or reading programs. Each school district shall also receive an additional summer school student unit for each summer school student unit attributed to a student who in the school year immediately preceding summer school either (a) qualified for free lunches or free milk and attended a school that uses information collected from parents and guardians to determine such qualifications or

- (b) attended a school that provides free meals to all students pursuant to the community eligibility provision.
- (4) Beginning with state aid calculated for school fiscal year 2012-13, summer school student units shall be calculated for each student who was both enrolled in the most recently available complete data year in a summer session of an early childhood education program for which a qualified early childhood education fall membership greater than zero has been calculated for the school fiscal year for which aid is being calculated and eligible to attend kindergarten in the fall immediately following such summer session. The initial number of units for each such early childhood education student shall equal the sum of the ratios, each rounded down to the nearest whole number, of the number of days for which the student attended the summer session in such district for at least three hours and less than six hours per day divided by twelve days and of two times the number of days for which the student attended the summer session in such district for six or more hours per day divided by twelve days. The initial summer school student units for early childhood education students shall be multiplied by six-tenths. Instructional hours included in the calculation of the qualified early childhood education fall membership or the qualified early childhood education average daily membership shall not be included in the calculation of the summer school allowance.
- (5) Each school district shall receive an additional six-tenths of a summer school student unit for each early childhood education student unit attributed to an early childhood education student who is either qualified for free lunches or free milk based on information collected from parents and guardians to determine such qualifications or is registered to attend a school in the school year immediately following such summer that provides free meals to all students pursuant to the community eligibility provision.
- (6) This section does not prevent school districts from requiring and collecting fees for summer school or summer sessions of early childhood education programs, except that summer school student units shall not be calculated for school districts which collect fees for summer school from students who qualify for free or reduced-price lunches under United States Department of Agriculture child nutrition programs or who attended, or are registered to attend, a school in the school year immediately following such summer that provides free meals to all students pursuant to the community eligibility provision.

Source: Laws 2007, LB641, § 14; Laws 2008, LB988, § 10; Laws 2010, LB1071, § 13; Laws 2011, LB235, § 6; Laws 2013, LB407, § 3; Laws 2015, LB525, § 18.

Effective date August 30, 2015.

79-1004 Best practices allowance; calculation.

Beginning with aid calculated for school fiscal year 2021-22, for any school fiscal year for which the best practices allowance has been implemented by the State Board of Education, the State Department of Education shall calculate a best practices allowance for each school district qualifying pursuant to section 79-1054 equal to the lesser of (1) the best practices cost certified pursuant to section 79-1054 for such school district or (2) the product of the best practices cost certified pursuant to section 79-1054 for such school district multiplied by the ratio of one million dollars divided by the aggregate total of the best practices cost certified for all qualifying school districts for such school fiscal

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year. Fifty percent of the best practices allowance calculated pursuant to this section for each qualifying school district shall be paid to such school district as best practices aid for the school fiscal year for which aid is being calculated.

Source: Laws 2015, LB519, § 11. Effective date August 30, 2015.

79-1007.06 Poverty allowance; calculation.

- (1) For school fiscal year 2008-09 and each school fiscal year thereafter, the department shall determine the poverty allowance for each school district that meets the requirements of this section and section 79-1007.07. Each school district shall designate a maximum poverty allowance on a form prescribed by the department on or before October 15 of the school fiscal year immediately preceding the school fiscal year for which aid is being calculated. The school district may decline to participate in the poverty allowance by providing the department with a maximum poverty allowance of zero dollars on such form on or before October 15 of the school fiscal year immediately preceding the school fiscal year for which aid is being calculated. Each school district designating a maximum poverty allowance greater than zero dollars shall submit a poverty plan pursuant to section 79-1013.
 - (2) The poverty allowance for each school district shall equal the lesser of:
- (a) The maximum amount designated pursuant to subsection (1) of this section by the school district in the local system, if such school district designated a maximum amount, for the school fiscal year for which aid is being calculated; or
 - (b) The sum of:
- (i) The statewide average general fund operating expenditures per formula student multiplied by 0.0375 then multiplied by the poverty students comprising more than five percent and not more than ten percent of the formula students in the school district; plus
- (ii) The statewide average general fund operating expenditures per formula student multiplied by 0.0750 then multiplied by the poverty students comprising more than ten percent and not more than fifteen percent of the formula students in the school district; plus
- (iii) The statewide average general fund operating expenditures per formula student multiplied by 0.1125 then multiplied by the poverty students comprising more than fifteen percent and not more than twenty percent of the formula students in the school district; plus
- (iv) The statewide average general fund operating expenditures per formula student multiplied by 0.1500 then multiplied by the poverty students comprising more than twenty percent and not more than twenty-five percent of the formula students in the school district; plus
- (v) The statewide average general fund operating expenditures per formula student multiplied by 0.1875 then multiplied by the poverty students comprising more than twenty-five percent and not more than thirty percent of the formula students in the school district; plus

(vi) The statewide average general fund operating expenditures per formula student multiplied by 0.2250 then multiplied by the poverty students comprising more than thirty percent of the formula students in the school district.

Source: Laws 2006, LB 1024, § 79; Laws 2007, LB641, § 19; Laws 2008, LB988, § 28; Laws 2009, LB549, § 27; Laws 2015, LB525, § 19. Effective date August 30, 2015.

79-1007.07 Financial reports relating to poverty allowance; department; duties; report; appeal of department decisions.

- (1)(a) The annual financial report required pursuant to section 79-528 shall include:
- (i) The amount of the poverty allowance used in the certification of state aid pursuant to section 79-1022 for such school fiscal year;
- (ii) The amount of federal funds received based on poverty as defined by the federal program providing the funds;
- (iii) The expenditures and sources of funding for each program related to poverty with a narrative description of the program, the method used to allocate money to the program and within the program, and the program's relationship to the poverty plan submitted pursuant to section 79-1013 for such school fiscal year;
- (iv) The expenditures and sources of funding for support costs directly attributable to implementing the district's poverty plan; and
- (v) An explanation of how any required elements of the poverty plan for such school fiscal year were met.
- (b) The department shall set up accounting codes for the receipts and expenditures required to be reported on the annual financial report pursuant to this subsection.
- (2) The department shall determine the poverty allowance expenditures using the reported expenditures on the annual financial report for the most recently available complete data year that would include in the poverty allowance expenditures only those expenditures that are not included in other allowances, that were used to specifically address issues related to the education of students living in poverty or to the implementation of the poverty plan, that do not replace expenditures that would have occurred if the students involved in the program did not live in poverty, and that are paid for with noncategorical funds generated by state or local taxes or funds distributed through the Tax Equity and Educational Opportunities Support Act pursuant to the federal American Recovery and Reinvestment Act of 2009 or the federal Education Jobs Fund created pursuant to Public Law 111-226. The department shall establish a procedure to allow school districts to receive preapproval for categories of expenditures that could be included in poverty allowance expenditures.
- (3) If the poverty allowance expenditures do not equal 117.65 percent or more of the poverty allowance for the most recently available complete data year, the department shall calculate a poverty allowance correction. The poverty allowance correction shall equal the poverty allowance minus eighty-five percent of the poverty allowance expenditures. For aid calculated for school fiscal years prior to school fiscal year 2016-17, if the poverty allowance expenditures do not equal fifty percent or more of the allowance for such

school fiscal year, the school district shall also be disqualified from receiving a poverty allowance for the school fiscal year for which aid is being calculated.

- (4)(a)(i) For aid calculated for school fiscal years prior to school fiscal year 2016-17, if the department determines that the school district did not meet the required elements of the poverty plan for the most recently available complete data year, the department shall calculate a poverty allowance correction equal to fifty percent of the poverty allowance for such school fiscal year and the school district shall also be disqualified from receiving a poverty allowance for the school fiscal year for which aid is being calculated.
- (ii) For aid calculated for school fiscal year 2016-17 and each school fiscal year thereafter, if the department determines that the school district did not meet the required elements of the poverty plan for the most recently available complete data year, the department shall calculate a poverty allowance correction equal to five percent of the poverty allowance for such school fiscal year.
- (b) Any poverty allowance correction calculated pursuant to this subsection shall be added to any poverty allowance correction calculated pursuant to subsection (3) of this section to arrive at the total poverty allowance correction.
- (5) The department may request additional information from any school district to assist with calculations and determinations pursuant to this section. If the school district does not provide information upon the request of the department pursuant to this section, the school district shall be disqualified from receiving a poverty allowance for the school fiscal year for which aid is being calculated.
- (6) The department shall provide electronically an annual report to the Legislature containing a general description of the expenditures and funding sources for programs related to poverty statewide and specific descriptions of the expenditures and funding sources for programs related to poverty for each school district.
- (7) The state board shall establish a procedure for appeal of decisions of the department to the state board for a final determination.

Source: Laws 2006, LB 1024, § 80; Laws 2007, LB641, § 20; Laws 2008, LB988, § 29; Laws 2009, LB545, § 5; Laws 2011, LB18, § 3; Laws 2012, LB782, § 158; Laws 2013, LB407, § 4; Laws 2015, LB525, § 20.

Effective date August 30, 2015.

79-1007.11 School district formula need; calculation.

(1) Except as otherwise provided in this section, for school fiscal years 2013-14 through 2015-16, each school district's formula need shall equal the difference of the sum of the school district's basic funding, poverty allowance, limited English proficiency allowance, focus school and program allowance, summer school allowance, special receipts allowance, transportation allowance, elementary site allowance, instructional time allowance, teacher education allowance, distance education and telecommunications allowance, averaging adjustment, new learning community transportation adjustment, student growth adjustment, any positive student growth adjustment correction, and new school adjustment, minus the sum of the limited English proficiency allowance correction, poverty allowance correction, and any negative student growth adjustment correction.

- (2) Except as otherwise provided in this section, for school fiscal year 2016-17 and each school fiscal year thereafter, each school district's formula need shall equal the difference of the sum of the school district's basic funding, poverty allowance, limited English proficiency allowance, focus school and program allowance, summer school allowance, special receipts allowance, transportation allowance, elementary site allowance, best practices allowance, distance education and telecommunications allowance, averaging adjustment, new learning community transportation adjustment, student growth adjustment, any positive student growth adjustment correction, and new school adjustment, minus the sum of the limited English proficiency allowance correction, poverty allowance correction, and any negative student growth adjustment correction.
- (3) If the formula need calculated for a school district pursuant to subsections (1) and (2) of this section is less than one hundred percent of the formula need for such district for the school fiscal year immediately preceding the school fiscal year for which aid is being calculated, the formula need for such district shall equal one hundred percent of the formula need for such district for the school fiscal year immediately preceding the school fiscal year for which aid is being calculated.
- (4) Except as provided in subsection (6) of this section, if the formula need calculated for a school district pursuant to subsections (1) and (2) of this section is more than one hundred twelve percent of the formula need for such district for the school fiscal year immediately preceding the school fiscal year for which aid is being calculated, the formula need for such district shall equal one hundred twelve percent of the formula need for such district for the school fiscal year immediately preceding the school fiscal year for which aid is being calculated, except that the formula need shall not be reduced pursuant to this subsection for any district receiving a student growth adjustment for the school fiscal year for which aid is being calculated.
- (5) For purposes of subsections (3) and (4) of this section, the formula need for the school fiscal year immediately preceding the school fiscal year for which aid is being calculated shall be the formula need used in the final calculation of aid pursuant to section 79-1065 and for districts that were affected by a reorganization with an effective date in the calendar year preceding the calendar year in which aid is certified for the school fiscal year for which aid is being calculated, the formula need for the school fiscal year immediately preceding the school fiscal year for which aid is being calculated shall be attributed to the affected school districts based on information provided to the department by the school districts or proportionally based on the adjusted valuation transferred if sufficient information has not been provided to the department.
- (6) For state aid calculated for the first full school fiscal year of a new learning community, if the formula need calculated for a member school district pursuant to subsections (1) through (3) of this section is less than the sum of the school district's state aid certified for the school fiscal year immediately preceding the first full school fiscal year of the learning community plus the school district's other actual receipts included in local system formula resources pursuant to section 79-1018.01 for such school fiscal year plus the product of the school district's general fund levy for such school fiscal year up to one dollar and five cents multiplied by the school district's assessed

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valuation for such school fiscal year, the formula need for such school district for the school fiscal year for which aid is being calculated shall equal such sum.

Source: Laws 2008, LB988, § 13; Laws 2008, LB1153, § 7; Laws 2009, LB545, § 8; Laws 2009, First Spec. Sess., LB5, § 5; Laws 2011, LB235, § 9; Laws 2013, LB407, § 6; Laws 2014, LB967, § 12; Laws 2015, LB519, § 13.

Effective date August 30, 2015.

79-1013 Poverty plan; submission required; when; review; approval; elements required; appeal.

- (1) On or before October 15 of each year, each school district designating a maximum poverty allowance greater than zero dollars shall submit a poverty plan for the next school fiscal year to the department and to the learning community coordinating council of any learning community of which the school district is a member. On or before the immediately following December 1, (a) the department shall approve or disapprove such plan for school districts that are not members of a learning community based on the inclusion of the elements required pursuant to this section and (b) the learning community coordinating council and, as to the applicable portions thereof, each achievement subcouncil, shall approve or disapprove such plan for school districts that are members of such learning community based on the inclusion of such elements. On or before the immediately following December 5, each learning community coordinating council shall certify to the department the approval or disapproval of the poverty plan for each member school district.
- (2) In order to be approved pursuant to this section, a poverty plan shall include an explanation of how the school district will address the following issues for such school fiscal year:
- (a) Attendance, including absence followup and transportation for students qualifying for free or reduced-price lunches, regardless of the method of qualification, who reside more than one mile from the attendance center;
- (b) Student mobility, including transportation to allow a student to continue attendance at the same school if the student moves to another attendance area within the same school district or within the same learning community;
- (c) Parental involvement at the school-building level with a focus on the involvement of parents in poverty and from other diverse backgrounds;
- (d) Parental involvement at the school-district level with a focus on the involvement of parents in poverty and from other diverse backgrounds;
- (e) Class size reduction or maintenance of small class sizes in elementary grades;
- (f) Scheduled teaching time on a weekly basis that will be free from interrup-
 - (g) Access to early childhood education programs for children in poverty;
 - (h) Student access to social workers:
- (i) Access to summer school, extended-school-day programs, or extendedschool-year programs;
- (j) Mentoring for new and newly reassigned teachers;

- (k) Professional development for teachers and administrators, focused on addressing the educational needs of students in poverty and students from other diverse backgrounds;
- (l) Coordination with elementary learning centers if the school district is a member of a learning community; and
- (m) An evaluation to determine the effectiveness of the elements of the poverty plan.
- (3) The state board shall establish a procedure for appeal of decisions of the department and of learning community coordinating councils to the state board for a final determination.

Source: Laws 2007, LB641, § 23; Laws 2008, LB988, § 36; Laws 2010, LB1071, § 17; Laws 2015, LB525, § 21. Effective date August 30, 2015.

79-1017.01 Local system formula resources; amounts included.

- (1) For state aid calculated for school fiscal years 2014-15 and 2015-16, local system formula resources includes teacher education aid determined for each district pursuant to section 79-1007.25, instructional time aid determined pursuant to subsection (2) of section 79-1007.23, allocated income tax funds determined for each district pursuant to section 79-1005.01, and adjustments pursuant to section 79-1008.02 and is reduced by amounts paid by the district in the most recently available complete data year as property tax refunds pursuant to or in the manner prescribed by section 77-1736.06.
- (2) For state aid calculated for school fiscal year 2016-17 and each school fiscal year thereafter, local system formula resources includes best practices aid pursuant to section 79-1004, if any districts in the local system qualify, allocated income tax funds determined for each district pursuant to section 79-1005.01, and adjustments pursuant to section 79-1008.02 and is reduced by amounts paid by the district in the most recently available complete data year as property tax refunds pursuant to or in the manner prescribed by section 77-1736.06.

Source: Laws 1997, LB 806, § 48; Laws 2002, LB 898, § 11; Laws 2009, LB545, § 14; Laws 2011, LB235, § 17; Laws 2013, LB407, § 12; Laws 2014, LB967, § 17; Laws 2015, LB519, § 14. Effective date August 30, 2015.

79-1018.01 Local system formula resources; other actual receipts included.

Except as otherwise provided in this section, local system formula resources include other actual receipts available for the funding of general fund operating expenditures as determined by the department for the second school fiscal year immediately preceding the school fiscal year in which aid is to be paid. Other actual receipts include:

- (1) Public power district sales tax revenue;
- (2) Fines and license fees;
- (3) Tuition receipts from individuals, other districts, or any other source except receipts derived from adult education, receipts derived from summer school tuition, receipts derived from early childhood education tuition, tuition receipts from converted contracts beginning with the calculation of state aid to be distributed in school fiscal year 2011-12, and receipts from educational

entities as defined in section 79-1201.01 for providing distance education courses through the Educational Service Unit Coordinating Council to such educational entities;

- (4) Transportation receipts;
- (5) Interest on investments;
- (6) Other miscellaneous noncategorical local receipts, not including receipts from private foundations, individuals, associations, or charitable organizations;
 - (7) Special education receipts;
- (8) Special education receipts and non-special education receipts from the state for wards of the court and wards of the state;
- (9) All receipts from the temporary school fund. Receipts from the temporary school fund shall only include (a) receipts pursuant to section 79-1035 and (b) the receipt of funds pursuant to section 79-1036 for property leased for a public purpose as set forth in subdivision (1)(a) of section 77-202;
 - (10) Motor vehicle tax receipts received;
 - (11) Pro rata motor vehicle license fee receipts;
- (12) Other miscellaneous state receipts excluding revenue from the textbook loan program authorized by section 79-734;
- (13) Impact aid entitlements for the school fiscal year which have actually been received by the district to the extent allowed by federal law;
 - (14) All other noncategorical federal receipts;
- (15) All receipts pursuant to the enrollment option program under sections 79-232 to 79-246;
- (16) Receipts under the federal Medicare Catastrophic Coverage Act of 1988, as such act existed on January 1, 2014, as authorized pursuant to sections 43-2510 and 43-2511 for services to school-age children, excluding amounts designated as reimbursement for costs associated with the implementation and administration of the billing system pursuant to section 43-2511;
- (17) Receipts for accelerated or differentiated curriculum programs pursuant to sections 79-1106 to 79-1108.03; and
- (18) Revenue received from the nameplate capacity tax distributed pursuant to section 77-6204.

Source: Laws 1997, LB 710, § 12; Laws 1997, LB 806, § 50; Laws 1998, LB 306, § 44; Laws 1998, LB 1229, § 4; Laws 1998, Spec. Sess., LB 1, § 25; Laws 1999, LB 149, § 9; Laws 2001, LB 797, § 25; Laws 2001, LB 833, § 6; Laws 2006, LB 1208, § 6; Laws 2007, LB603, § 5; Laws 2008, LB988, § 40; Laws 2010, LB1014, § 2; Laws 2010, LB1048, § 16; Laws 2011, LB235, § 18; Laws 2014, LB276, § 5; Laws 2015, LB525, § 22. Effective date August 30, 2015.

Cross References

Special Education Act, see section 79-1110.

79-1023 School district; general fund budget of expenditures; limitation; department; certification.

(1) On or before April 10, 2014, and on or before March 1 of each year thereafter, the department shall determine and certify to each school district 2015 Supplement 1180

budget authority for the general fund budget of expenditures for the ensuing school fiscal year.

- (2) Except as provided in sections 79-1028.01, 79-1029, 79-1030, and 81-829.51, each school district shall have budget authority for the general fund budget of expenditures equal to the greater of (a) the general fund budget of expenditures for the immediately preceding school fiscal year minus exclusions pursuant to subsection (1) of section 79-1028.01 for such school fiscal year with the difference increased by the basic allowable growth rate for the school fiscal year for which budget authority is being calculated, (b) the general fund budget of expenditures for the immediately preceding school fiscal year minus exclusions pursuant to subsection (1) of section 79-1028.01 for such school fiscal year with the difference increased by an amount equal to any student growth adjustment calculated for the school fiscal year for which budget authority is being calculated, or (c) one hundred ten percent of formula need for the school fiscal year for which budget authority is being calculated minus the special education budget of expenditures as filed on the school district budget statement on or before September 20 for the immediately preceding school fiscal year, which special education budget of expenditures is increased by the basic allowable growth rate for the school fiscal year for which budget authority is being calculated.
- (3) For any school fiscal year for which the budget authority for the general fund budget of expenditures for a school district is based on a student growth adjustment, the budget authority for the general fund budget of expenditures for such school district shall be adjusted in future years to reflect any student growth adjustment corrections related to such student growth adjustment.

Source: Laws 1990, LB 1059, § 14; Laws 1991, LB 829, § 33; Laws 1992, LB 1063, § 202; Laws 1992, Second Spec. Sess., LB 1, § 173; Laws 1995, LB 613, § 3; Laws 1996, LB 299, § 27; R.S.Supp.,1995, § 79-3814; Laws 1996, LB 900, § 669; Laws 1998, LB 989, § 8; Laws 2003, LB 67, § 13; Laws 2008, LB988, § 43; Laws 2009, LB61, § 2; Laws 2009, LB545, § 16; Laws 2009, LB548, § 2; Laws 2009, First Spec. Sess., LB5, § 11; Laws 2010, LB711, § 3; Laws 2010, LB1071, § 20; Laws 2011, LB18, § 8; Laws 2011, LB235, § 19; Laws 2012, LB633, § 3; Laws 2013, LB408, § 2; Laws 2014, LB838, § 2; Laws 2015, LB283, § 3.

Effective date May 27, 2015.

Cross References

Retirement expenditures, not exempt from limitations, see section 79-977.

79-1028.01 School fiscal years; district may exceed certain limits; situations enumerated; state board; duties.

- (1) For each school fiscal year, a school district may exceed its budget authority for the general fund budget of expenditures as calculated pursuant to section 79-1023 for such school fiscal year by a specific dollar amount for the following exclusions:
- (a) Expenditures for repairs to infrastructure damaged by a natural disaster which is declared a disaster emergency pursuant to the Emergency Management Act;

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- (b) Expenditures for judgments, except judgments or orders from the Commission of Industrial Relations, obtained against a school district which require or obligate a school district to pay such judgment, to the extent such judgment is not paid by liability insurance coverage of a school district;
- (c) Expenditures pursuant to the Retirement Incentive Plan authorized in section 79-855 or the Staff Development Assistance authorized in section 79-856:
- (d) Expenditures of amounts received from educational entities as defined in section 79-1201.01 for providing distance education courses through the Educational Service Unit Coordinating Council to such educational entities;
- (e) Expenditures to pay for employer contributions pursuant to subsection (2) of section 79-958 to the School Employees Retirement System of the State of Nebraska to the extent that such expenditures exceed the employer contributions under such subsection that would have been made at a contribution rate of seven and thirty-five hundredths percent;
- (f) Expenditures to pay for school district contributions pursuant to subdivision (1)(c)(i) of section 79-9,113 to the retirement system established pursuant to the Class V School Employees Retirement Act to the extent that such expenditures exceed the school district contributions under such subdivision that would have been made at a contribution rate of seven and thirty-seven hundredths percent;
- (g) Expenditures for sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination occurring prior to July 1, 2009, occurring on or after the last day of the 2010-11 school year and prior to the first day of the 2013-14 school year, or, to the extent that a district demonstrates to the State Board of Education pursuant to subsection (3) of this section that the agreement will result in a net savings in salary and benefit costs to the school district over a five-year period, occurring on or after the first day of the 2013-14 school year;
 - (h) The special education budget of expenditures; and
 - (i) Expenditures of special grant funds.
- (2) For each school fiscal year, a school district may exceed its budget authority for the general fund budget of expenditures as calculated pursuant to section 79-1023 for such school fiscal year by a specific dollar amount and include such dollar amount in the budget of expenditures used to calculate budget authority for the general fund budget of expenditures pursuant to section 79-1023 for future years for the following exclusions:
- (a) Expenditures of support grants to be received in such school fiscal year pursuant to section 79-1011;
- (b) The first school fiscal year the district will be participating in Network Nebraska for the full school fiscal year, for the difference of the estimated expenditures for such school fiscal year for telecommunications services, access to data transmission networks that transmit data to and from the school district, and the transmission of data on such networks as such expenditures are defined by the department for purposes of the distance education and telecommunications allowance minus the dollar amount of such expenditures for the second school fiscal year preceding the first full school fiscal year the district participates in Network Nebraska;

- (c) Expenditures for new elementary attendance sites in the first year of operation or the first year of operation after being closed for at least one school year if such elementary attendance site will most likely qualify for the elementary site allowance in the immediately following school fiscal year as determined by the state board;
- (d) For the first school fiscal year for which early childhood education membership is included in formula students for the calculation of state aid, expenditures for early childhood education equal to the amount the school district received in early childhood education grants pursuant to section 79-1103 for the prior school fiscal year, increased by the basic allowable growth rate; and
- (e) For school fiscal year 2013-14, an amount not to exceed two percent over the previous school year if such increase is approved by a seventy-five percent majority vote of the school board of such district.
- (3) The state board shall approve, deny, or modify the amount allowed for any exclusions to the budget authority for the general fund budget of expenditures pursuant to this section.

Source: Laws 2008, LB988, § 46; Laws 2008, LB1154, § 10; Laws 2009, LB545, § 19; Laws 2010, LB1014, § 3; Laws 2011, LB235, § 21; Laws 2011, LB382, § 6; Laws 2011, LB509, § 39; Laws 2013, LB407, § 13; Laws 2013, LB410, § 10; Laws 2013, LB553, § 16; Laws 2014, LB967, § 18; Laws 2015, LB525, § 23. Effective date August 30, 2015.

Cross References

Class V School Employees Retirement Act, see section 79-978.01. Emergency Management Act, see section 81-829.36.

(b) SCHOOL FUNDS

79-1035 School funds; apportionment by Commissioner of Education; basis.

- (1)(a) The State Treasurer shall, each year on or before the third Monday in January, make a complete exhibit of all money belonging to the permanent school fund and the temporary school fund as returned to him or her from the several counties, together with the amount derived from other sources, and deliver such exhibit duly certified to the Commissioner of Education.
- (b) Beginning in 2016 and each year thereafter, the exhibit required in subdivision (1)(a) of this section shall include a separate accounting, not to exceed an amount of ten million dollars, of the income from solar and wind agreements on school lands. The amount of income from solar and wind agreements on school lands shall be used to fund the grants described in section 79-308. The Board of Educational Lands and Funds shall provide the State Treasurer with the information necessary to make the exhibit required by this subsection. Separate accounting shall not be made for income from solar or wind agreements on school lands that exceeds the sum of ten million dollars.
- (2) On or before February 25 following receipt of the exhibit from the State Treasurer pursuant to subsection (1) of this section, the Commissioner of Education shall make the apportionment of the temporary school fund to each school district as follows: From the whole amount, less the amount of income from solar and wind agreements on school lands, there shall be paid to those districts in which there are school or saline lands, which lands are used for a

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public purpose, an amount in lieu of tax money that would be raised if such lands were taxable, to be fixed in the manner prescribed in section 79-1036; and the remainder shall be apportioned to the districts according to the pro rata enumeration of children who are five through eighteen years of age in each district last returned from the school district. The calculation of apportionment for each school fiscal year shall include any corrections to the prior school fiscal year's apportionment.

- (3) The Commissioner of Education shall certify the amount of the apportionment of the temporary school fund as provided in subsection (2) of this section to the Director of Administrative Services. The Director of Administrative Services shall draw a warrant on the State Treasurer in favor of the various districts for the respective amounts so certified by the Commissioner of Education.
- (4) For purposes of this section, agreement means any lease, easement, covenant, or other such contractual arrangement.

Source: Laws 1881, c. 78, subdivision XI, § 3, p. 369; R.S.1913, § 6930; Laws 1915, c. 122, § 1, p. 280; C.S.1922, § 6513; C.S.1929, § 79-2002; Laws 1933, c. 144, § 3, p. 558; C.S.Supp.,1941, § 79-2002; R.S.1943, § 79-2002; Laws 1945, c. 210, § 1, p. 622; Laws 1949, c. 256, § 377, p. 817; Laws 1957, c. 359, § 1, p. 1217; Laws 1963, c. 493, § 1, p. 1575; Laws 1971, LB 1002, § 1; Laws 1989, LB 487, § 9; Laws 1990, LB 1090, § 22; Laws 1994, LB 858, § 10; R.S.1943, (1994), § 79-1302; Laws 1996, LB 900, § 681; Laws 1997, LB 345, § 30; Laws 1997, LB 710, § 19; Laws 1999, LB 272, § 95; Laws 2001, LB 797, § 31; Laws 2010, LB1014, § 4; Laws 2012, LB828, § 20; Laws 2015, LB525, § 24. Effective date August 30, 2015.

79-1054 State Board of Education; establish innovation grant program; application; contents; department; duties; report; Department of Education Innovative Grant Fund; created; use; investment.

- (1) The State Board of Education shall establish a competitive innovation grant program with funding from the Nebraska Education Improvement Fund pursuant to section 9-812. Grantees shall be a school district, an educational service unit, or a combination of entities that includes at least one school district or educational service unit. For grantees that consist of a combination of entities, a participating school district or educational service unit shall be designated to act as the fiscal agent and administer the program funded by the grant. The state board shall only award grants pursuant to applications that the state board deems to be sufficiently innovative and to have a high chance of success.
- (2) An application for a grant pursuant to subsection (1) of this section shall describe:
- (a) Specific measurable objectives for improving education outcomes for early childhood students, elementary students, middle school students, or high school students or for improving the transitions between any successive stages of education or between education and the workforce;
- (b) The method for annually evaluating progress toward a measurable objective, with a summative evaluation of progress submitted to the state board and 2015 Supplement 1184

electronically to the Education Committee of the Legislature on or before July 1, 2019;

- (c) The potential for the project to be both scalable and replicable; and
- (d) Any cost savings that could be achieved by reductions in other programs if the funded program is successful.
- (3) Based on evaluations received on or before July 1, 2019, for each grant, the State Board of Education shall recommend the grant project as:
 - (a) Representing a best practice;
 - (b) A model for a state-supported program; or
 - (c) A local issue for further study.
- (4) For grant projects that are recommended as best practices, the State Board of Education may establish criteria allowing such best practices to be included in the best practices allowance to school districts pursuant to section 79-1004 beginning with aid calculated for school fiscal year 2021-22. The criteria shall:
- (a) Specify qualifications for a school district to participate in the best practices allowance for each best practice to be included in the allowance;
- (b) Specify a best practices dollar amount based on eighty-five percent of the estimated costs related to each best practice included in the allowance that would not otherwise be incurred without the best practice, that do not replace other such costs, and that are not included in another allowance;
- (c) Specify an accountability process which will result in a future aid correction if a school district is found to be in violation of any of the qualifications; and
 - (d) Specify any other criteria deemed relevant by the state board.
- (5) On or before November 1, 2020, and on or before November 1 of each year thereafter, the department shall certify to each qualifying school district the amount of the best practices cost pursuant to this section for such school district and the total best practices cost for all qualifying school districts to be included in the calculation of state aid for the next school fiscal year.
- (6) On or before December 1, 2017, and on or before December 1 of each year thereafter, the state board shall electronically submit a report to the Clerk of the Legislature on all such grants, including, but not limited to, the results of the evaluations for each grant and on the best practices allowance if the allowance has been implemented. The state board may adopt and promulgate rules and regulations to carry out this section, including, but not limited to, application procedures, selection procedures, and annual evaluation reporting procedures.
- (7) The Department of Education Innovative Grant Fund is created. The fund shall be administered by the State Department of Education and shall consist of transfers pursuant to section 9-812, repayments of grant funds, and interest payments received in the course of administering this section. The fund shall be used to carry out this section. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2015, LB519, § 2.

Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269.
Nebraska State Funds Investment Act, see section 72-1260.

(e) SITE AND FACILITIES ACQUISITION, MAINTENANCE, AND DISPOSITION

79-10,107 School district property; use; lease authorized.

- (1) The school board or board of education of any school district may permit the use, upon such terms and conditions as it determines, of any school district property or portion thereof at times when it is not needed for school district use.
- (2) If the school board or board of education of any school district determines that any school district property or portion thereof is not currently needed for the use of the school district but may be needed for future use, the school board or board of education of any school district may lease such property, or portion thereof, upon such terms and conditions as it determines.

Source: Laws 1988, LB 1077, § 1; R.S.1943, (1994), § 79-4,142.01; Laws 1996, LB 900, § 753; Laws 2015, LB513, § 1. Effective date August 30, 2015.

(h) FREE OR REDUCED-PRICE MEALS

79-10,143 Parent or guardian; provide information regarding qualification; school district; duties.

A parent or guardian of any student enrolled in, or in the process of enrolling in, any school district in the state may voluntarily provide information on any application submitted pursuant to Nebraska law, rules, and regulations regarding the applicant's potential to meet the qualifications for free or reduced-price lunches without regard to whether the school the child attends, or will attend is a school that uses such information to qualify students for free or reducedprice meals or a school that provides free meals to all students pursuant to the community eligibility provision. Each school district shall process information provided pursuant to this section for students who attend a school that provides free meals to all students pursuant to the community eligibility provision in the same manner to determine the qualification status of the student as the information for students who attend school in a school building that uses such information to qualify students for free or reduced-price meals. Each school district shall comply with the federal Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232g, as such act and section existed on January 1 2015, and regulations adopted thereunder with regard to any information collected pursuant to this section. If no such information is provided, the student shall be presumed not to qualify for free or reduced-price lunches for the purposes of the application.

Source: Laws 2015, LB525, § 3. Effective date August 30, 2015.

SPECIAL POPULATIONS AND SERVICES

ARTICLE 11 SPECIAL POPULATIONS AND SERVICES

(a) EARLY CHILDHOOD EDUCATION

Section

79-1104.02. Early Childhood Education Endowment Cash Fund; use; grants; program requirements.

(a) EARLY CHILDHOOD EDUCATION

79-1104.02 Early Childhood Education Endowment Cash Fund; use; grants; program requirements.

- (1) The Early Childhood Education Endowment Cash Fund, consisting of the interest, earnings, and proceeds from the Early Childhood Education Endowment Fund and the earnings from the private endowment created by the endowment provider, funds transferred from the Education Innovation Fund pursuant to section 9-812, and any additional private donations made directly thereto, shall be used exclusively to provide funds for the Early Childhood Education Grant Program for at-risk children from birth to age three as set forth in this section.
- (2) Grants provided by this section shall be to school districts and cooperatives of school districts for early childhood education programs for at-risk children from birth to age three, as determined by the board of trustees pursuant to criteria set forth by the board of trustees. School districts and cooperatives of school districts may establish agreements with other public and private entities to provide services or operate programs.
- (3) Each program selected for a grant pursuant to this section may be provided a grant for up to one-half of the total budget of such program per year. Programs selected for grant awards may receive continuation grants subject to the availability of funding and the submission of a continuation plan which meets the requirements of the board of trustees.
- (4) Programs shall be funded across the state and in urban and rural areas to the fullest extent possible.
- (5) Each program selected for a grant pursuant to this section shall meet the requirements described in subsection (2) of section 79-1103, except that the periodic evaluations of the program are to be specified by the board of trustees and the programs need not include continuity with programs in kindergarten and elementary grades and need not include instructional hours that are similar to or less than the instructional hours for kindergarten. The programs may continue to serve at-risk children who turn three years of age during the program year until the end of the program year, as specified by the board of trustees.
- (6) The board of trustees may issue grants to early childhood education programs entering into agreements pursuant to subsection (2) of this section with child care providers if the child care provider enrolls in the quality rating and improvement system described in the Step Up to Quality Child Care Act prior to the beginning of the initial grant period. Child care providers shall participate in training approved by the Early Childhood Training Center which is needed for participation or advancement in the quality rating and improvement system.

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- (7) The board of trustees shall require child care providers in programs receiving grants under this section to obtain a step three rating or higher on the quality scale described in section 71-1956 within three years of the starting date of the initial grant period to continue funding the program. The board of trustees shall require the child care provider to maintain a step three rating or higher on such quality scale after three years from the starting date of the initial grant period to continue funding the program.
- (8) If a child care provider fails to achieve or maintain a step three rating or higher on the quality scale described in such section after three years from the starting date of the initial grant period, the child care provider shall obtain and maintain the step three rating on such quality scale before any new or continuing grants may be issued for programs in which such child care provider participates.
- (9) Any school district entering into agreements pursuant to subsection (2) of this section with child care providers must employ or contract with, either directly or indirectly, a program coordinator holding a certificate as defined in section 79-807.
- (10) Up to ten percent of the total amount deposited in the Early Childhood Education Endowment Cash Fund each fiscal year may be reserved by the board of trustees for evaluation and technical assistance for the Early Childhood Education Grant Program with respect to programs for at-risk children from birth to age three.

Source: Laws 2006, LB 1256, § 5; Laws 2008, LB1153, § 5; Laws 2013, LB410, § 11; Laws 2013, LB495, § 3; Laws 2015, LB547, § 2. Effective date August 30, 2015.

Cross References

Step Up to Quality Child Care Act, see section 71-1952.

ARTICLE 12 EDUCATIONAL SERVICE UNITS ACT

Section

79-1205. Annual adjustment to boundaries; State Board of Education; duties.

79-1205 Annual adjustment to boundaries; State Board of Education; duties.

On or before August 1 of each year, the State Board of Education shall adjust the boundaries of any educational service unit the boundaries of which do not align with the boundaries of the member school districts on August 1 of such year. Such boundary adjustments shall align the boundaries of the educational service unit with the boundaries of the member school districts as the boundaries of the member school districts existed on August 1 of such year. Such boundary adjustments shall be referred to the appropriate county and educational service unit officials, and such officials shall implement the adjustments and make the necessary changes in the educational service unit maps and tax records.

Source: Laws 2007, LB603, § 10; Laws 2015, LB525, § 25. Effective date August 30, 2015.

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ARTICLE 13

EDUCATIONAL TECHNOLOGY AND TELECOMMUNICATIONS

(b) EDUCATIONAL TELECOMMUNICATIONS

Section

79-1315. Nebraska Educational Telecommunications Commission; membership; appointment; term; expenses.

(c) DISTANCE EDUCATION

79-1337. Distance education incentives; application; contents; calculation of incentives; denial of incentives; appeal.

(b) EDUCATIONAL TELECOMMUNICATIONS

79-1315 Nebraska Educational Telecommunications Commission; member-ship; appointment; term; expenses.

- (1) The Nebraska Educational Telecommunications Commission shall be composed of eleven members, as follows: (a) The Commissioner of Education or his or her designee; (b) the President of the University of Nebraska or his or her designee; (c) a representative of the state colleges; (d) a representative of the community colleges; (e) a representative of private educational institutions of the State of Nebraska; and (f) six members of the general public, none of whom shall be associated with any of the institutions listed in subdivisions (a) through (e) of this subsection and two of whom shall be from each congressional district. No more than four of the members shall be actively engaged in the teaching profession or administration of an educational institution.
- (2) The members described in subdivisions (1)(c) through (1)(f) of this section shall be appointed by the Governor with the approval of the Legislature for terms of four years, and the term of the member described in subdivision (1)(d) of this section shall be the same as the term of the member described in subdivision (1)(c) of this section. Vacancies shall be filled by the Governor for the unexpired term. The commission shall be nonpolitical in character, and selection of the members of the commission shall be made on a nonpolitical basis. No member of the commission shall receive any compensation for his or her services. Reimbursement shall be provided for reasonable and necessary expenses incurred in attending scheduled meetings of the commission as provided in sections 81-1174 to 81-1177.

If the Commissioner of Education is unable to attend a commission meeting, his or her designee is authorized to act on behalf of the commissioner, and if the President of the University of Nebraska or his or her designee is unable to attend a commission meeting, the Executive Vice President and Provost for academic affairs is authorized to act on his or her behalf.

Source: Laws 1963, c. 468, § 2, p. 1497; Laws 1965, c. 534, § 1, p. 1679; Laws 1969, c. 741, § 1, p. 2794; Laws 1969, c. 742, § 1, p. 2795; Laws 1981, LB 204, § 161; Laws 1984, LB 645, § 3; Laws 1988, LB 939, § 1; Laws 1991, LB 43, § 1; Laws 1994, LB 854, § 1; R.S.1943, (1994), § 79-2102; Laws 1996, LB 900, § 971; Laws 1997, LB 347, § 52; Laws 2015, LB525, § 26. Effective date August 30, 2015.

(c) DISTANCE EDUCATION

79-1337 Distance education incentives; application; contents; calculation of incentives; appeal.

- (1) For fiscal years 2007-08 through 2020-21, the State Department of Education shall provide distance education incentives to school districts and educational service units for qualified distance education courses coordinated through the Educational Service Unit Coordinating Council as provided in this section. Through fiscal year 2015-16, funding for such distance education incentives shall come from the Education Innovation Fund. For fiscal years 2016-17 through 2020-21, funding for such distance education incentives shall come from the Nebraska Education Improvement Fund.
- (2) School districts and educational service units shall apply for incentives annually through calendar year 2020 to the department on or before August 1 on a form specified by the department. The application shall:
- (a) For school districts, specify (i) the qualified distance education courses which were received by students in the membership of the district in the thencurrent school fiscal year and which were not taught by a teacher employed by the school district and (ii) for each such course (A) the number of students in the membership of the district who received the course, (B) the educational entity employing the teacher, and (C) whether the course was a two-way interactive video distance education course; and
- (b) For school districts and educational service units, specify (i) the qualified distance education courses which were received by students in the membership of another educational entity in the then-current school fiscal year and which were taught by a teacher employed by the school district or educational service unit, (ii) for each such course for school districts, the number of students in the membership of the district who received the course, and (iii) for each such course (A) the other educational entities in which students received the course and how many students received the course at such educational entities, (B) any school district that is sparse or very sparse as such terms are defined in section 79-1003 that had at least one student in the membership who received the course, and (C) whether the course was a two-way interactive video distance education course.
- (3) On or before September 1 of each year through calendar year 2020, the department shall certify the incentives for each school district and educational service unit which shall be paid on or before October 1 of such year. The incentives for each district shall be calculated as follows:
- (a) Each district shall receive distance education units for each qualified distance education course as follows:
- (i) One distance education unit for each qualified distance education course received as reported pursuant to subdivision (2)(a) of this section if the course was a two-way interactive video distance education course;
- (ii) One distance education unit for each qualified distance education course sent as reported pursuant to subdivision (2)(b) of this section if the course was not received by at least one student who was in the membership of another school district which was sparse or very sparse;
- (iii) One distance education unit for each qualified distance education course sent as reported pursuant to subdivision (2)(b) of this section if the course was received by at least one student who was in the membership of another school

district which was sparse or very sparse, but the course was not a two-way interactive video distance education course; and

- (iv) Two distance education units for each qualified distance education course sent as reported pursuant to subdivision (2)(b) of this section if the course was received by at least one student who was in the membership of another school district which was sparse or very sparse and the course was a two-way interactive video distance education course;
- (b) The difference of the amount available for distribution in the Education Innovation Fund on the August 1 when the applications were due minus any amount to be paid to school districts pursuant to section 79-1336 shall be divided by the number of distance education units to determine the incentive per distance education unit, except that the incentive per distance education unit shall not equal an amount greater than one thousand dollars; and
- (c) The incentives for each school district shall equal the number of distance education units calculated for the school district multiplied by the incentive per distance education unit.
- (4) If there are additional funds available for distribution after equipment reimbursements pursuant to section 79-1336 and incentives calculated pursuant to subsections (1) through (3) of this section, school districts and educational service units may qualify for additional incentives for elementary distance education courses. Such incentives shall be calculated for sending and receiving school districts and educational service units as follows:
- (a) The per-hour incentives shall equal the funds available for distribution after equipment reimbursements pursuant to section 79-1336 and incentives calculated pursuant to subsections (1) through (3) of this section divided by the sum of the hours of elementary distance education courses sent or received for each school district and educational service unit submitting an application, except that the per-hour incentives shall not be greater than ten dollars; and
- (b) The elementary distance education incentives for each school district and educational service unit shall equal the per-hour incentive multiplied by the hours of elementary distance education courses sent or received by the school district or educational service unit.
- (5) The department may verify any or all application information using annual curriculum reports and may request such verification from the council.
- (6) On or before October 1 of each year through calendar year 2020, a school district or educational service unit may appeal the denial of incentives for any course by the department to the State Board of Education. The board shall allow a representative of the school district or educational service unit an opportunity to present information concerning the appeal to the board at the November board meeting. If the board finds that the course meets the requirements of this section, the department shall pay the district from the Education Innovation Fund as soon as practical in an amount for which the district or educational service unit should have qualified based on the incentive per distance education unit used in the original certification of incentives pursuant to this section.
- (7) The State Board of Education shall adopt and promulgate rules and regulations to carry out this section.

Source: Laws 2006, LB 1208, § 23; Laws 2007, LB603, § 30; Laws 2008, LB988, § 53; Laws 2014, LB967, § 23; Laws 2015, LB519, § 25. Effective date August 30, 2015.

§ 79-2110 SCHOOLS

ARTICLE 21 LEARNING COMMUNITY

Section

- 79-2110. Diversity plan; limitations; school building maximum capacity; attendance areas; school board; duties; application to attend school outside attendance area; procedure; continuing student; notice.
- 79-2113. Elementary learning center; establishment; achievement subcouncil; plan; powers and duties; location of facilities.
- 79-2115. Learning community funds; use; learning community coordinating council; powers and duties; pilot project; audits.
- 79-2120. State Department of Education; certification of students qualifying for free or reduced-price lunches.

79-2110 Diversity plan; limitations; school building maximum capacity; attendance areas; school board; duties; application to attend school outside attendance area; procedure; continuing student; notice.

- (1)(a) Each diversity plan shall provide for open enrollment in all school buildings in the learning community, subject to specific limitations necessary to bring about diverse enrollments in each school building in the learning community. Such limitations, for school buildings other than focus schools and programs other than focus programs, shall include giving preference at each school building first to siblings of students who will be enrolled as continuing students in such school building or program for the first school year for which enrollment is sought in such school building and then to students that contribute to the socioeconomic diversity of enrollment at each building and may include establishing zone limitations in which students may access several schools other than their home attendance area school. Notwithstanding the limitations necessary to bring about diversity, open enrollment shall include providing access to students who do not contribute to the socioeconomic diversity of a school building, if, subsequent to the open enrollment selection process that is subject to limitations necessary to bring about diverse enrollments, capacity remains in a school building. In such a case, students who have applied to attend such school building shall be selected to attend such school building on a random basis up to the remaining capacity of such building. A student who has otherwise been disqualified from the school building pursuant to the school district's code of conduct or related school discipline rules shall not be eligible for open enrollment pursuant to this section. Any student who attended a particular school building in the prior school year and who is seeking education in the grades offered in such school building shall be allowed to continue attending such school building as a continuing student.
- (b) To facilitate the open enrollment provisions of this subsection, each school year each member school district in a learning community shall establish a maximum capacity for each school building under such district's control pursuant to procedures and criteria established by the learning community coordinating council. Each member school district shall also establish attendance areas for each school building under the district's control, except that the school board shall not establish attendance areas for focus schools or focus programs. The attendance areas shall be established such that all of the territory of the school district is within an attendance area for each grade. Students residing in a school district shall be allowed to attend a school building in such school district.

- (c) For purposes of this section and sections 79-238 and 79-611, student who contributes to the socioeconomic diversity of enrollment means (i) a student who does not qualify for free or reduced-price lunches when, based upon the certification pursuant to section 79-2120, the school building the student will attend either has more students qualifying for free or reduced-price lunches than the average percentage of such students in all school buildings in the learning community or provides free meals to all students pursuant to the community eligibility provision or (ii) a student who qualifies for free or reduced-price lunches based on information collected from parents and guardians when, based upon the certification pursuant to section 79-2120, the school building the student will attend has fewer students qualifying for free or reduced-price lunches than the average percentage of such students in all school buildings in the learning community and does not provide free meals to all students pursuant to the community eligibility provision.
- (2)(a) On or before March 15 of each year beginning with the year immediately following the year in which the initial coordinating council for the learning community takes office, a parent or guardian of a student residing in a member school district in a learning community may submit an application to any school district in the learning community on behalf of a student who is applying to attend a school building for the following school year that is not in an attendance area where the applicant resides or a focus school, focus program, or magnet school as such terms are defined in section 79-769. On or before April 1 of each year beginning with the year immediately following the year in which the initial coordinating council for the learning community takes office, the school district shall accept or reject such applications based on the capacity of the school building, the eligibility of the applicant for the school building or program, the number of such applicants that will be accepted for a given school building, and whether or not the applicant contributes to the socioeconomic diversity of the school or program to which he or she has applied and for which he or she is eligible. The school district shall notify such parent or guardian in writing of the acceptance or rejection.
- (b) A parent or guardian may provide information on the application regarding the applicant's potential qualification for free or reduced-price lunches. Any such information provided shall be subject to verification and shall only be used for the purposes of this section. Nothing in this section requires a parent or guardian to provide such information. Determinations about an applicant's qualification for free or reduced-price lunches for purposes of this section shall be based on any verified information provided on the application. If no such information is provided the student shall be presumed not to qualify for free or reduced-price lunches for the purposes of this section.
- (c) A student may not apply to attend a school building in the learning community for any grades that are offered by another school building for which the student had previously applied and been accepted pursuant to this section, absent a hardship exception as established by the individual school district. On or before September 1 of each year beginning with the year immediately following the year in which the initial coordinating council for the learning community takes office, each school district shall provide to the learning community coordinating council a complete and accurate report of all applications received, including the number of students who applied at each grade level at each building, the number of students accepted at each grade level at each building, the number of sudents that contributed to the socioeco-

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nomic diversity that applied and were accepted, the number of applicants denied and the rationales for denial, and other such information as requested by the learning community coordinating council.

- (3) Each diversity plan may also include establishment of one or more focus schools or focus programs and the involvement of every member school district in one or more pathways across member school districts. Enrollment in each focus school or focus program shall be designed to reflect the socioeconomic diversity of the learning community as a whole. School district selection of students for focus schools or focus programs shall be on a random basis from two pools of applicants, those who qualify for free and reduced-price lunches and those who do not qualify for free and reduced-price lunches. The percentage of students selected for focus schools from the pool of applicants who qualify for free and reduced-price lunches shall be as nearly equal as possible to the percentage of the student body of the learning community who qualify for free and reduced-price lunches. The percentage of students selected for focus schools from the pool of applicants who do not qualify for free and reducedprice lunches shall be as nearly equal as possible to the percentage of the student body of the learning community who do not qualify for free and reduced-price lunches. If more capacity exists in a focus school or program than the number of applicants for such focus school or program that contribute to the socioeconomic diversity of the focus school or program, the school district shall randomly select applicants up to the number of applicants that will be accepted for such building. A student who will complete the grades offered at a focus program, focus school, or magnet school that is part of a pathway shall be allowed to attend the focus program, focus school, or magnet school offering the next grade level as part of the pathway as a continuing student. A student who completes the grades offered at a focus program, focus school, or magnet school shall be allowed to attend a school offering the next grade level in the school district responsible for the focus program, focus school, or magnet school as a continuing student. A student who attended a program or school in the school year immediately preceding the first school year for which the program or school will operate as a focus program or focus school approved by the learning community and meeting the requirements of section 79-769 and who has not completed the grades offered at the focus program or focus school shall be a continuing student in the program or
- (4) On or before February 15 of each year beginning with the year immediately following the year in which the initial coordinating council for the learning community takes office, a parent or guardian of a student who is currently attending a school building or program, except a magnet school, focus school, or focus program, outside of the attendance area where the student resides and who will complete the grades offered at such school building prior to the following school year shall provide notice, on a form provided by the school district, to the school board of the school district containing such school building if such student will attend another school building within such district as a continuing student and which school building such student would prefer to attend. On or before March 1, such school board shall provide a notice to such parent or guardian stating which school building or buildings the student shall be allowed to attend in such school district as a continuing student for the following school year. If the student resides within the school district, the notice shall include the school building offering the

grade the student will be entering for the following school year in the attendance area where the student resides. This subsection shall not apply to focus schools or programs.

- (5) A parent or guardian of a student who moves to a new residence in the learning community after April 1 may apply directly to a school board within the learning community within ninety days after moving for the student to attend a school building outside of the attendance area where the student resides. Such school board shall accept or reject such application within fifteen days after receiving the application, based on the number of applications and qualifications pursuant to subsection (2) or (3) of this section for all other students.
- (6) A parent or guardian of a student who wishes to change school buildings for emergency or hardship reasons may apply directly to a school board within the learning community at any time for the student to attend a school building outside of the attendance area where the student resides. Such application shall state the emergency or hardship and shall be kept confidential by the school board. Such school board shall accept or reject such application within fifteen days after receiving the application. Applications shall only be accepted if an emergency or hardship was presented which justifies an exemption from the procedures in subsection (4) of this section based on the judgment of such school board, and such acceptance shall not exceed the number of applications that will be accepted for the school year pursuant to subsection (2) or (3) of this section for such building.

Source: Laws 2006, LB 1024, § 16; Laws 2007, LB641, § 42; Laws 2008, LB1154, § 21; Laws 2009, LB62, § 6; Laws 2010, LB1070, § 14; Laws 2015, LB525, § 27. Effective date August 30, 2015.

79-2113 Elementary learning center; establishment; achievement subcouncil; plan; powers and duties; location of facilities.

- (1) On or before the second June 1 immediately following the establishment of a new learning community, the learning community coordinating council shall establish at least one elementary learning center for each twenty-five elementary schools in which either at least thirty-five percent of the students attending the school who reside in the attendance area of such school qualify for free or reduced-price lunches or free meals are provided to all students pursuant to the community eligibility provision. The council shall determine how many of the initial elementary learning centers shall be located in each subcouncil district on or before September 1 immediately following the establishment of a new learning community.
- (2) Each achievement subcouncil shall submit a plan to the learning community coordinating council for any elementary learning center in its subcouncil district and the services to be provided by such elementary learning center. In developing the plan, the achievement subcouncil shall seek input from community resources and collaborate with such resources in order to maximize the available opportunities and the participation of elementary students and their families. An achievement subcouncil may, as part of such plan, recommend services be provided through contracts with, or grants to, entities other than school districts to provide some or all of the services. Such entities may include collaborative groups which may include the participation of a school district.

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An achievement subcouncil may also, as part of such plan, recommend that the elementary learning center serve as a clearinghouse for recommending programs provided by school districts or other entities and that the elementary learning center assist students in accessing such programs. The plans for the initial elementary learning centers shall be submitted by the achievement subcouncils to the coordinating council on or before January 1 immediately following the establishment of a new learning community.

(3) Each elementary learning center shall have at least one facility that is located in an area with a high concentration of poverty. Such facility may be owned or leased by the learning community, or the use of the facility may be donated to the learning community. Programs offered by the elementary learning center may be offered in such facility or in other facilities, including school buildings.

Source: Laws 2007, LB641, § 45; Laws 2008, LB1154, § 23; Laws 2009, LB392, § 17; Laws 2015, LB525, § 28. Effective date August 30, 2015.

79-2115 Learning community funds; use; learning community coordinating council; powers and duties; pilot project; audits.

- (1) Learning community funds distributed pursuant to section 79-2103 may be used by the learning community coordinating council receiving the funds for:
 - (a) The administration and operation of the learning community;
- (b) The administration, operations, and programs of elementary learning centers pursuant to sections 79-2112 to 79-2114;
- (c) Supplements for extended hours to teachers in elementary schools in which at least thirty-five percent of the students attending the school who reside in the attendance area of such school qualify for free or reduced-price lunches and elementary schools that provide free meals to all students pursuant to the community eligibility provision;
- (d) Transportation to elementary school functions for parents of elementary students who qualify for free or reduced-price lunches or who attend an elementary school that provides free meals to all students pursuant to the community eligibility provision;
- (e) Up to six social workers to provide services through the elementary learning centers; and
 - (f) Pilot projects authorized pursuant to section 79-2104.
- (2) Each learning community coordinating council shall adopt policies and procedures for granting supplements for extended hours and for providing transportation for parents if any such funds are to be used for such purposes. An example of a pilot project that could receive such funds would be a school designated as Jump Start Center focused on providing intensive literacy services for elementary students with low reading scores.
- (3) Each learning community coordinating council shall provide for financial audits of elementary learning centers and pilot projects. A learning community coordinating council shall serve as the recipient of private funds donated to support any elementary learning center or pilot project receiving funds from such learning community coordinating council and shall assure that the use of

such private funds is included in the financial audits required pursuant to this section.

Source: Laws 2007, LB641, § 47; Laws 2008, LB1154, § 24; Laws 2010, LB1070, § 18; Laws 2015, LB525, § 29. Effective date August 30, 2015.

79-2120 State Department of Education; certification of students qualifying for free or reduced-price lunches.

On or before March 1, 2009, and February 1 of each year thereafter, for purposes of subsection (3) of section 79-238 and sections 79-611 and 79-2110, the State Department of Education shall certify to each learning community and each member school district the average percentage of students qualifying for free or reduced-price lunches in each school building in each member school district and in the aggregate for all school buildings in the learning community based on the most current information available to the department on the immediately preceding January 1. For purposes of this section, the average percentage of students qualifying for free or reduced-price lunches in school buildings that provide free meals to all students pursuant to the community eligibility provision shall equal the identified student percentage calculated pursuant to the community eligibility provision. The State Board of Education may adopt and promulgate rules and regulations to carry out this section.

Source: Laws 2009, LB62, § 5; Laws 2015, LB525, § 30. Effective date August 30, 2015.

ARTICLE 22

INTERSTATE COMPACT ON EDUCATIONAL OPPORTUNITY FOR MILITARY CHILDREN

Section

79-2204. State Council on Educational Opportunity for Military Children; created; members; terms; expenses; duties; meetings.

79-2205. Compact commissioner; duties.

79-2204 State Council on Educational Opportunity for Military Children; created; members; terms; expenses; duties; meetings.

- (1) The State Council on Educational Opportunity for Military Children is created within the department. The council shall consist of:
 - (a) The following ex officio members:
 - (i) The Commissioner of Education;
- (ii) The chairperson of the Education Committee of the Legislature, who shall serve as a nonvoting member of the council;
 - (iii) The compact commissioner appointed pursuant to section 79-2205; and
- (iv) The military family education liaison, who shall serve as a member of the council after his or her appointment pursuant to subsection (3) of this section;
 - (b) The following members appointed by the State Board of Education:
- (i) The superintendent of a school district that has a high concentration of children of military families; and
 - (ii) A representative of a military installation located in this state.

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- (2) The members of the council appointed by the State Board of Education shall serve three-year terms. Vacancies in the council shall be filled in the same manner as the initial appointments. The members of the council shall be reimbursed for their actual and necessary expenses as provided in sections 81-1174 to 81-1177.
 - (3) The council shall have the following duties:
- (a) To advise the department with regard to the state's participation in and compliance with the Interstate Compact on Educational Opportunity for Military Children; and
- (b) To appoint a military family education liaison to assist families and the state in implementing the compact.
- (4) When the council holds a single meeting in a calendar year, that meeting may be held by videoconferencing notwithstanding subdivision (2)(e) of section 84-1411.

Source: Laws 2011, LB575, § 4; Laws 2015, LB525, § 31. Effective date August 30, 2015.

79-2205 Compact commissioner; duties.

A deputy commissioner of education as designated by the Commissioner of Education shall serve as the compact commissioner and shall be responsible for administering the state's participation in the Interstate Compact on Educational Opportunity for Military Children.

Source: Laws 2011, LB575, § 5; Laws 2015, LB525, § 32. Effective date August 30, 2015.

ARTICLE 23

DIPLOMA OF HIGH SCHOOL EQUIVALENCY ASSISTANCE ACT

Section

79-2301. Act, how cited.

79-2306. Repealed. Laws 2015, LB 519, § 41.

79-2308. Grants; High School Equivalency Grant Fund; created; use; investment.

79-2301 Act, how cited.

Sections 79-2301 to 79-2308 shall be known and may be cited as the Diploma of High School Equivalency Assistance Act.

Source: Laws 2013, LB366, § 1; Laws 2015, LB382, § 1. Effective date August 30, 2015.

79-2306 Repealed. Laws 2015, LB 519, § 41.

79-2308 Grants; High School Equivalency Grant Fund; created; use; investment.

- (1) The State Department of Education shall provide for grants to any entity offering a high school equivalency program, which entity is not an institution. Grants pursuant to this section shall be awarded to applicants which meet the requirements of section 79-2304.
- (2) The High School Equivalency Grant Fund is created. Any money in the fund available for investment shall be invested by the state investment officer 2015 Supplement 1198

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pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

(3) It is the intent of the Legislature to transfer four hundred thousand dollars from the Job Training Cash Fund to the High School Equivalency Grant Fund to carry out the purposes of subsection (1) of this section.

Source: Laws 2015, LB382, § 2.

Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

ARTICLE 25

EXPANDED LEARNING OPPORTUNITY GRANT PROGRAM ACT

Section

- 79-2501. Act, how cited.
- 79-2502. Purpose of act.
- 79-2503. Terms, defined.
- 79-2504. Expanded Learning Opportunity Grant Program; established.
- 79-2505. Expanded Learning Opportunity Grant Program; priorities.
- 79-2506. Department; duties; proposal for grant; contents; award of grants.
- 79-2507. School district; inform nonpublic school of potential participation.
- 79-2508. Grantees; duties.
- 79-2509. Report.
- 79-2510. Expanded Learning Opportunity Grant Fund; created; use; investment; rules and regulations.

79-2501 Act, how cited.

Sections 79-2501 to 79-2510 shall be known and may be cited as the Expanded Learning Opportunity Grant Program Act.

Source: Laws 2015, LB519, § 15.

Effective date August 30, 2015.

79-2502 Purpose of act.

The purpose of the Expanded Learning Opportunity Grant Program Act is to promote academic achievement outside of school hours in high-need school districts.

Source: Laws 2015, LB519, § 16.

Effective date August 30, 2015.

79-2503 Terms, defined.

For purposes of the Expanded Learning Opportunity Grant Program Act:

- (1) Community learning center has the definition found in 20 U.S.C. 7171(b)(1), as such section existed on January 1, 2015;
 - (2) Department means the State Department of Education;
- (3) Expanded learning opportunity program means a school-community partnership that provides participating elementary-age and secondary-age students and their families with programming and other support activities and services after school and on weekends, holidays, and other hours when school is not in session through a mix of programs and services that (a) complement

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but do not duplicate elementary and secondary school day learning and (b) create opportunities to strengthen school-community partnerships that provide students and their families with the support they need to be successful in school; and

(4) High-need school district means a school district in which forty percent or more of the enrolled students qualify for free and reduced price meals under the National School Lunch Program, 7 C.F.R. part 210, as such regulations existed on January 1, 2015.

Source: Laws 2015, LB519, § 17. Effective date August 30, 2015.

79-2504 Expanded Learning Opportunity Grant Program; established.

The department shall establish and administer the Expanded Learning Opportunity Grant Program. The grant program shall provide grants to community-based organizations working in partnership with schools in high-need school districts to provide expanded learning opportunity programs.

Source: Laws 2015, LB519, § 18. Effective date August 30, 2015.

79-2505 Expanded Learning Opportunity Grant Program; priorities.

The first priority of the Expanded Learning Opportunity Grant Program is to continue existing 21st Century Community Learning Centers funded by the federal 21st Century Community Learning Center program pursuant to 20 U.S.C. 7171 et seq., as such sections existed on January 1, 2015, in high-need school districts that have a record of success. The second priority shall be support for new expanded learning opportunity program development in areas of the state with a high percentage of at-risk children that are not currently served by school-based or school-linked expanded learning opportunity programs funded by the federal 21st Century Community Learning Center program pursuant to 20 U.S.C. 7171 et seq., as such sections existed on January 1, 2015.

Source: Laws 2015, LB519, § 19. Effective date August 30, 2015.

79-2506 Department; duties; proposal for grant; contents; award of grants.

- (1) The department shall establish an application process and timeline pursuant to which partner organizations may submit proposals for a grant under the Expanded Learning Opportunity Grant Program. Each proposal shall include:
 - (a) A grant planning period;
- (b) An agreement to participate in periodic evaluations of the expanded learning opportunity program, to be specified by the department;
- (c) Evidence that the proposed expanded learning opportunity program will be coordinated or contracted with existing programs;
- (d) A plan to coordinate and use a combination of local, state, philanthropic, and federal funding sources, including, but not limited to, funding available through the federal No Child Left Behind Act of 2001, 20 U.S.C. 6301 et seq., as such act and sections existed on January 1, 2015, funds allocated pursuant to section 9-812, and funds from any other source designated or appropriated for

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purposes of the program. Funding provided by the Expanded Learning Opportunity Grant Program shall be matched on a one-to-one basis by community or partner contributions;

- (e) A plan to use sliding-fee scales and the funding sources included in subdivision (d) of this subsection;
 - (f) An advisory body which includes families and community members;
 - (g) Appropriately qualified staff;
 - (h) An appropriate child-to-staff ratio;
 - (i) Compliance with minimum health and safety standards;
- (j) A strong family development and support component, recognizing the central role of parents in their children's development; and
 - (k) Developmentally and culturally appropriate practices and assessments.
- (2) The proposal shall demonstrate how the expanded learning opportunity program will provide participating students with academic enrichment and expanded learning opportunities that are high quality, based on proven methods, if appropriate, and designed to complement students' regular academic programs. Such activities shall include two or more of the following:
 - (a) Core education subjects of reading, writing, mathematics, and science;
- (b) Academic enrichment learning programs, including provision of additional assistance to students to allow the students to improve their academic achievement:
 - (c) Science, technology, engineering, and mathematics (STEM) education;
 - (d) Sign language, foreign language, and social studies instruction;
 - (e) Remedial education activities;
- (f) Tutoring services, including, but not limited to, tutoring services provided by senior citizen volunteers;
 - (g) Arts and music education:
 - (h) Entrepreneurial education programs;
 - (i) Telecommunications and technology education programs;
- (j) Programs for English language learners that emphasize language skills and academic achievement;
 - (k) Mentoring programs;
 - (l) Recreational activities;
 - (m) Expanded library service hours:
- (n) Programs that provide assistance to students who have been truant, suspended, or expelled to allow such students to improve their academic achievement;
 - (o) Drug abuse prevention and violence prevention programs;
 - (p) Character education programs;
 - (q) Health and nutritional services;
 - (r) Behavioral health counseling services; and
 - (s) Programs that promote parental involvement and family literacy.
- (3) A proposal shall: (a) Demonstrate specifically how its activities are expected to improve student academic achievement; (b) demonstrate that its activities will be provided by organizations in partnership with the school that

have experience or the promise of success in providing educational and related activities that will complement and enhance the academic performance, achievement, and positive development of the students; and (c) demonstrate that the expanded learning opportunity program aligns with the school district learning objectives and behavioral codes. Nothing in this subsection shall be construed to require an expanded learning opportunity program to provide academic services in specific subject areas.

(4) The department shall make an effort to fund expanded learning opportunity programs in both rural and urban areas of the state. The department shall award grants to proposals that offer a broad array of services, programs, and activities.

Source: Laws 2015, LB519, § 20. Effective date August 30, 2015.

79-2507 School district; inform nonpublic school of potential participation.

A school district participating in an expanded learning opportunity program shall inform an authorized representative or designee of each nonpublic school geographically located within each public school building's attendance area regarding potential participation in an expanded learning opportunity program.

Source: Laws 2015, LB519, § 21. Effective date August 30, 2015.

79-2508 Grantees; duties.

Grantees receiving funds pursuant to the Expanded Learning Opportunity Grant Program shall cooperate with evaluators and supervise the administration and collection of student, teacher, parent, and collaboration surveys. Grantees shall also designate a qualified evaluation professional or local evaluation support to ensure data collection, perform annual self-assessments, monitor program progress, and assist in developing local evaluation reports.

Source: Laws 2015, LB519, § 22. Effective date August 30, 2015.

79-2509 Report.

The department shall provide a report evaluating the expanded learning opportunity programs to the Legislature by January 1 of each odd-numbered year. The report submitted to the Legislature shall be submitted electronically.

Source: Laws 2015, LB519, § 23. Effective date August 30, 2015.

79-2510 Expanded Learning Opportunity Grant Fund; created; use; investment; rules and regulations.

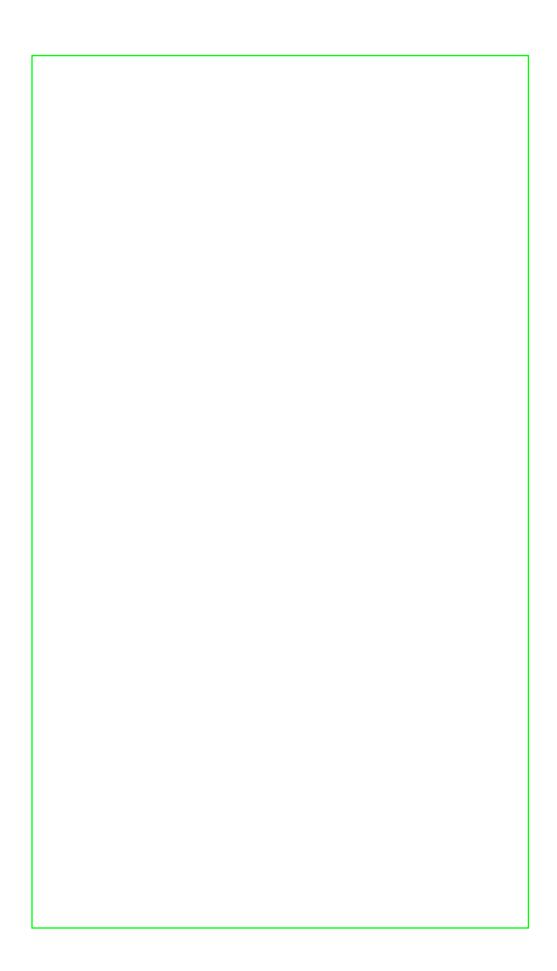
(1) The Expanded Learning Opportunity Grant Fund is created. The fund shall be administered by the department and shall consist of transfers pursuant to section 9-812, repayments of grant funds, and interest payments received in the course of administering the Expanded Learning Opportunity Grant Program Act. The fund shall be used to carry out the Expanded Learning Opportunity Grant Program Act. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

(2) The State Board of Education, in consultation with the department, may adopt and promulgate rules and regulations to carry out the Expanded Learning Opportunity Grant Program Act.

Source: Laws 2015, LB519, § 24. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.



CHAPTER 80 SERVICEMEMBERS AND VETERANS

Article.

- 1. County Veterans Service Committee. 80-104.
- 2. Memorials. 80-201.
- 4. Veterans Aid. 80-403, 80-413.

ARTICLE 1

COUNTY VETERANS SERVICE COMMITTEE

Section

80-104. Veterans; burial by county veterans service committee; when authorized; surviving relatives may conduct funeral.

80-104 Veterans; burial by county veterans service committee; when authorized; surviving relatives may conduct funeral.

Except for cremated remains disposed of as provided in section 71-1382.01, it shall be the duty of the county veterans service committee to cause to be decently interred the body of any person who has been discharged or otherwise separated with a characterization of honorable or general (under honorable conditions) from any arm of the military or naval service of the United States, has served during a period of war, as defined in section 80-401.01, or during a period of actual hostilities in any war or conflict in which the United States Government was engaged prior to April 6, 1917, and may hereafter die without leaving sufficient means to defray his or her funeral expenses. Such burials should not be made in any cemetery or burial grounds used exclusively for the burial of pauper dead. If surviving relatives of the deceased shall desire to conduct the funeral, they shall be permitted to do so.

Source: Laws 1885, c. 39, § 1, p. 214; Laws 1905, c. 146, § 1, p. 589; R.S.1913, § 7158; C.S.1922, § 6804; C.S.1929, § 80-107; R.S. 1943, § 80-104; Laws 1953, c. 324, § 4, p. 1072; Laws 1959, c. 420, § 1, p. 1415; Laws 2005, LB 54, § 22; Laws 2015, LB146, § 5.

Effective date August 30, 2015.

ARTICLE 2

MEMORIALS

Section

80-201. Memorials; authority to erect.

80-201 Memorials; authority to erect.

All counties, townships, cities, and villages of Nebraska may erect or aid in the erection of statues, monuments, or other memorials commemorating the services of the members of the armed forces of the United States of America to

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be located upon the public lands or within the public buildings within such county, township, city, or village.

Source: Laws 1919, c. 254, § 1, p. 1031; C.S.1922, § 6812; C.S.1929, § 80-201; R.S.1943, § 80-201; Laws 1987, LB 626, § 1; Laws 2015, LB479, § 1.

Effective date August 30, 2015.

ARTICLE 4 VETERANS AID

Section

80-403. Veterans relief; persons eligible; disbursements.

80-413. Land used for veterans services; retrocession of jurisdiction.

80-403 Veterans relief; persons eligible; disbursements.

- (1) All money disbursed through the Director of Veterans' Affairs shall be expended by him or her in furnishing food, shelter, fuel, transportation, wearing apparel, or medical or surgical aid or in assisting with the funeral expenses of discharged veterans who come within one of the classes described in subsection (2) or (3) of this section.
- (2) Such aid shall be provided upon application to veterans as defined in section 80-401.03, their widows, widowers, spouses, and their children age eighteen or younger or until age twenty-three if attending school full time, and at any age if the child was permanently incapable of self-support at age eighteen (a) who are legal residents of this state on the date of such application and (b) who may be in need of such aid.
- (3) In cases in which an eligible veteran or widow or widower dies leaving no next of kin to apply for payment of expenses of last illness and burial, a recognized veterans organization or a county veterans service officer may apply, on behalf of the deceased, for assistance in paying such expenses. All such payments shall be made by the director. There may be expended, for purposes other than those set forth in this section, such sum or sums as may be specifically appropriated by the Legislature for such purposes.

Source: Laws 1921, c. 40, § 2, p. 182; C.S.1922, § 6207; Laws 1923, c. 126, § 2, p. 312; Laws 1927, c. 194, § 2, p. 554; C.S.1929, § 80-402; R.S.1943, § 80-402; Laws 1945, c. 221, § 2, p. 660; Laws 1947, c. 306, § 13, p. 932; Laws 1951, c. 305, § 1, p. 999; Laws 1963, c. 498, § 1, p. 1589; Laws 1967, c. 562, § 2, p. 1854; Laws 1967, c. 561, § 3, p. 1851; Laws 1969, c. 754, § 7, p. 2840; Laws 1971, LB 336, § 1; Laws 1979, LB 80, § 113; Laws 1997, LB 441, § 2; Laws 1999, LB 227, § 1; Laws 2008, LB904, § 1; Laws 2015, LB305, § 1. Effective date March 6, 2015.

80-413 Land used for veterans services; retrocession of jurisdiction.

(1) The consent of the State of Nebraska is hereby given to the retrocession of jurisdiction, either partially or wholly, by the Veterans' Administration, an agency of the United States Government, over land owned by the United States within the boundaries of Nebraska, and the Governor of the state is hereby authorized to accept for the state such retrocession of jurisdiction.

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- (2) Retrocession of jurisdiction shall be effected upon written notice to the Governor by the principal officer of the Veterans' Administration having supervision and control over the land.
 - (3) This section shall apply only to the following lands:
- (a) Land on which is located the Veterans' Administration Hospital, Omaha, Nebraska;
- (b) Land on which is located the Veterans' Administration Hospital, Lincoln, Nebraska:
- (c) Land on which is located the Veterans' Administration Hospital, Grand Island, Nebraska;
- (d) Land on which is located the Fort McPherson National Cemetery, Maxwell, Nebraska; and
- (e) Land on which is located the Omaha National Cemetery, Sarpy County, Nebraska.

Source: Laws 1975, LB 391, § 1; Laws 2015, LB640, § 1. Effective date August 30, 2015.



CHAPTER 81 STATE ADMINISTRATIVE DEPARTMENTS

Article.

- 2. Department of Agriculture.
 - (m) Seeds. 81-2,147.01, 81-2,147.05.
 - (n) Commercial Fertilizer and Soil Conditioner. 81-2,162.02 to 81-2,162.27.
 - (z) Zoning. 81-2,294.
- Department of Labor. 81-401.
- Independent Boards and Commissions.
 - (c) Emergency Management. 81-829.42 to 81-829.51.
 - (g) Real Estate Commission. 81-885.01, 81-885.16.
 - (i) Land Surveying. 81-8,108 to 81-8,127.
 - State Athletic Commissioner. 81-8,129 to 81-8,139.
 - (q) Public Counsel. 81-8,241 to 81-8,245.
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- 11. Department of Administrative Services.
 - (f) State Government Recycling Management Act. 81-1185.
- 12. Department of Economic Development.
 - (a) General Provisions. 81-1201.21 to 81-1213.
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- 14. Law Enforcement.
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- 15. Environmental Protection.
 - (a) Environmental Protection Act. 81-1504 to 81-1532.
 - (k) Wastewater Treatment Facilities Construction Assistance Act. 81-15,153.
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 - (a) State Energy Office. 81-1601 to 81-1607.01.
- 17. Nebraska Consultants' Competitive Negotiation Act. 81-1701.
- Crime Victims and Witnesses.
 - (a) Crime Victim's Reparations. 81-1802 to 81-1823.
 - (b) Crime Victims and Witnesses Assistance. 81-1848.
- 20. Nebraska State Patrol.
 - (b) Retirement System. 81-2019.01, 81-2032.
- 21. State Electrical Division. 81-2113 to 81-2118.
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- 31. Department of Health and Human Services. 81-3119 to 81-3140.
 34. Engineers and Architects Regulation Act. 81-3401 to 81-3454.
- 37. Nebraska Visitors Development Act. 81-3701 to 81-3727.

ARTICLE 2 DEPARTMENT OF AGRICULTURE

(m) SEEDS

Section

- 81-2,147.01. Terms, defined.
- 81-2,147.05. Exempt seed or grain.
 - (n) COMMERCIAL FERTILIZER AND SOIL CONDITIONER
- 81-2,162.02. Terms, defined.

§ 81-2.147.01 STATE ADMINISTRATIVE DEPARTMENTS

Section

- 81-2,162.04. Soil conditioner; label; contents; bulk; statement; common name; pesticide; how labeled.
- 81-2,162.05. Commercial fertilizer; label affixed to package; contents; common name; custom-blended products; requirements.
- 81-2,162.06. Commercial fertilizer and soil conditioner; inspection fee; amount; tonnage report; additional administrative fee; confidential information.
- 81-2,162.07. Enforcement of act; inspections; testing; methods of analysis; results; distribution.
- 81-2,162.08. Commercial fertilizer; superphosphate; requirements.
- 81-2,162.11. Commercial fertilizer and soil conditioner; sales information; director make available; contents.
- 81-2,162.23. Manufacture or distribution of commercial fertilizers or soil conditioners; license required; exception; application; fee; posting of license; records; contents.
- 81-2,162.27. Fertilizers and Soil Conditioners Administrative Fund; created; use; investment.

(z) ZONING

81-2,294. Conditional use permit or special exception application; department; develop assessment matrix; criteria; committee; advise department; use.

(m) SEEDS

81-2,147.01 Terms, defined.

As used in the Nebraska Seed Law:

- (1) Advertisement means all representations, other than those on the label, disseminated in any manner or by any means relating to seed, including farm grain represented as suitable for sowing, within the scope of the Nebraska Seed Law:
- (2) Agricultural seed includes the seeds of grass, forage, cereal, oil and fiber crops, and lawn and mixtures of such seeds and any other kinds of seed commonly recognized within this state as agricultural seeds and may include the seed of any plant that is being used as an agricultural crop when the Director of Agriculture establishes in rules and regulations that such seed is being used as agricultural seed;
- (3) Blend means seeds consisting of more than one variety of a kind, each in excess of five percent by weight of the whole;
- (4) Brand means a word, name, symbol, number, or design to identify seed of one person to distinguish it from seed of another person;
- (5) Certifying agency means (a) an agency authorized under the laws of a state, territory, or possession of the United States to officially certify seed and which has standards and procedures approved by the United States Secretary of Agriculture to assure genetic purity and identity of the seed certified or (b) an agency of a foreign country which is determined by the United States Secretary of Agriculture to adhere to procedures and standards for seed certification comparable to those adhered to generally by certifying agencies under subdivision (a) of this subdivision;
- (6) Conditioning means drying, cleaning, scarifying, or other operations which could change the purity or germination of the seed and require the seed lot or any definite amount of seed to be retested to determine the label information;
- (7) Director means the Director of Agriculture or his or her designated employee or representative or authorized agent;

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- (8) Dormant seed means viable seeds, other than hard seeds, which fail to germinate when provided the specified germination conditions for the kind of seed in question;
- (9) Flower seed includes seeds of herbaceous plants grown for their blooms, ornamental foliage, or other ornamental parts and commonly known and sold under the name of flower or wildflower seeds in this state;
- (10) Germination means the emergence and development from the seed embryo of those essential structures which for the kind of seed in question are indicative of the ability to produce a normal plant under favorable conditions;
- (11) Hard seed means seeds which remain hard at the end of the prescribed test period because they have not absorbed water due to an impermeable seed coat;
- (12) Hybrid means the first generation seed of a cross produced by controlling the pollination and by combining (a) two or more inbred lines, (b) one inbred or a single cross with an open-pollinated variety, or (c) two varieties or species except open-pollinated varieties of corn (Zea mays). The second generation and subsequent generations from such crosses shall not be regarded as hybrids. Hybrid designations shall be treated as variety names;
- (13) Inert matter means all matter not seed which includes broken seeds, sterile florets, chaff, fungus bodies, and stones as established by rules and regulations;
- (14) Kind means one or more related species or subspecies which singly or collectively are known by one common name, such as corn, oats, alfalfa, and timothy;
- (15) Labeling includes all labels and other written, printed, stamped, or graphic representations, in any form whatsoever, accompanying or pertaining to any seed, whether in bulk or in containers, and includes representations on invoices;
- (16) Lot means a definite quantity of seed in containers or bulk identified by a lot number or other mark, every portion of which is uniform within recognized tolerances for the factors that appear in the labeling;
- (17) Mixture, mix, or mixed means seeds consisting of more than one kind, each present in excess of five percent by weight of the whole;
- (18) Mulch means a protective covering of any suitable material placed with seed which acts to retain sufficient moisture to support seed germination and sustain early seedling growth and aids in preventing the evaporation of soil moisture, controlling weeds, and preventing erosion;
- (19) Origin means a foreign country or designated portion thereof, a state, the District of Columbia, Puerto Rico, or a possession of the United States, where the seed was grown;
- (20) Other crop seed means seed of plants grown as crops, other than the kind or variety included in the pure seed, as established by rules and regulations;
- (21) Person includes any corporation, company, society, association, body politic and corporate, community, individual, partnership, limited liability company, or joint-stock company or the public generally;
- (22) Primary noxious weed seeds means the seeds of any plant designated by the director as a noxious weed pursuant to the Noxious Weed Control Act.

Pursuant to subdivision (1)(c) of section 81-2,147.06, the director may add to or subtract from this primary noxious weed seeds list;

- (23) Prohibited noxious weed seeds means the seeds of plants which are highly destructive and difficult to control in this state by ordinary good cultural practice, the use of herbicides, or both and includes field bindweed (Convolvulus arvensis), hoary cress (Cardaria draba), Russian knapweed (Centaurea repens), johnsongrass (Sorghum halepense), Scotch thistle (Onopordum acanthium), morning glory (Ipomoea purpurea) when found in field crop seeds, skeletonleaf bursage (Ambrosia discolor), woollyleaf bursage (Ambrosia tomentosa), serrated tussock (Nassella trichotoma), and puncturevine (Tribulus terrestris). Pursuant to subdivision (1)(c) of section 81-2,147.06, the director may add to or subtract from this prohibited noxious weed seeds list;
- (24) Pure live seed means the product of the percent of germination plus percent of hard or dormant seed multiplied by the percent of pure seed divided by one hundred. The result shall be expressed as a whole number;
- (25) Pure seed means seed exclusive of inert matter and all other seeds not of the seed being considered as established by rules and regulations;
- (26) Record means any and all information which relates to the origin, treatment, germination, purity, kind, and variety of each lot or definite amount of seed handled in this state. Such information includes seed samples and records of declarations, labels, purchases, sales, conditioning, bulking, treatment, handling, storage, analyses, tests, and examinations;
- (27) Restricted noxious weed seeds means the seeds of plants which are objectionable in fields, lawns, and gardens of this state but can be controlled by ordinary good cultural practice, the use of herbicides, or both and includes dodder (Cuscuta spp.), wild mustard (Brassica spp.), dock (Rumex spp.), quackgrass (Elytrigia repens), pennycress (Thlaspi arvense), purple loosetrife (Lythrum salicaria), and horsenettle (Solanum carolinense). Pursuant to subdivision (1)(c) of section 81-2,147.06, the director may add to or subtract from this restricted noxious weed seeds list:
- (28) Sale in any of its variant forms means sale, to barter, exchange, offer for sale, expose for sale, move, or transport, in any of their variant forms, or otherwise supplying. Sale does not mean the donation, exchange, or other transfer of seeds to or from a seed library or among members of, or participants in, a seed library;
- (29) Screenings means the results of the process which removes, in any way, weed seed, inert matter, and other materials from any agricultural, vegetable, or flower seed in any kind of cleaning process;
- (30) Seed library means a nonprofit, governmental, or cooperative organization, association, or activity for the purpose of facilitating the donation, exchange, preservation, and dissemination of seeds of open pollinated, public domain plant varieties by or among its members or members of the public when the use, exchange, transfer, or possession of seeds acquired by or from the seed library is free of any charge or consideration;
- (31) Seizure means a legal process carried out by court order against a definite amount or lot of seed:
- (32) Stop-sale order means an administrative order provided by law restraining the sale, use, disposition, and movement of a definite amount or lot of seed;

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- (33) Tetrazolium (TZ) test means a type of test in which chemicals are used to produce differential staining of strong, weak, and dead tissues, which is indicative of the potential viability of seeds;
- (34) Treated means that the seed has been given an application of a substance or subjected to a process or coating for which a claim is made or which is designed to reduce, control, or repel disease organisms, insects, or other pests which attack seeds or seedlings growing therefrom;
- (35) Variety means a subdivision of a kind which is distinct, uniform, and stable. For purposes of this subdivision: (a) Distinct means that the variety can be differentiated by one or more identifiable morphological, physiological, or other characteristics from all other varieties of public knowledge; (b) uniform means that variations in essential and distinctive characteristics are describable; and (c) stable means that the variety will remain unchanged in its essential and distinctive characteristics and its uniformity when reproduced or reconstituted as required by the different categories of varieties;
- (36) Vegetable seed includes the seeds of those crops which are grown in gardens and on truck farms and are generally known and sold under the name of vegetable or herb seeds in this state; and
- (37) Weed seed includes the seeds of any plant generally recognized as a weed within this state as established in rules and regulations and includes the primary noxious weed seeds, prohibited noxious weed seeds, and restricted noxious weed seeds.

Source: Laws 1969, c. 759, § 2, p. 2860; Laws 1980, LB 633, § 3; Laws 1985, LB 460, § 12; Laws 1990, LB 37, § 1; Laws 1992, LB 366, § 25; Laws 1993, LB 121, § 524; Laws 1997, LB 263, § 2; Laws 2012, LB770, § 1; Laws 2015, LB175, § 9. Effective date May 28, 2015.

Cross References

Noxious Weed Control Act, see section 2-945.01.

81-2,147.05 Exempt seed or grain.

- (1) Sections 81-2,147.02 and 81-2,147.03 shall not apply:
- (a) To seed or grain not intended for sowing purposes;
- (b) To seed in storage in, or being transported or consigned to, a cleaning or conditioning establishment for cleaning or conditioning, except that the invoice or labeling accompanying any shipment of such seed shall bear the statement Seed for Conditioning, and any labeling or other representation which may be made with respect to the uncleaned unconditioned seed shall be subject to the Nebraska Seed Law;
- (c) To any carrier in respect to any seed transported or delivered for transportation in the ordinary course of its business as a carrier if such carrier is not engaged in producing, conditioning, or marketing agricultural, vegetable, or flower seeds subject to the Nebraska Seed Law; or
 - (d) To seed libraries.
- (2) No person shall be subject to the penalties of the Nebraska Seed Law for having sold agricultural, vegetable, or flower seed which was incorrectly labeled or represented as to kind, variety, or origin, if required, which seeds cannot be identified by examination thereof, unless he or she has failed to

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obtain an invoice, genuine grower's declaration, or other labeling information and to take such other precautions as may be reasonable to insure the identity to be as stated.

Source: Laws 1969, c. 759, § 6, p. 2871; Laws 1985, LB 460, § 17; Laws 1990, LB 37, § 5; Laws 2015, LB175, § 10. Effective date May 28, 2015.

(n) COMMERCIAL FERTILIZER AND SOIL CONDITIONER

81-2.162.02 Terms. defined.

For purposes of the Nebraska Commercial Fertilizer and Soil Conditioner Act, unless the context otherwise requires:

- Director means the Director of Agriculture or his or her duly authorized agent;
 - (2) Department means the Department of Agriculture;
- (3) Commercial fertilizer means any formula or product distributed for further distribution or ultimate use as a plant nutrient, intended to promote plant growth, containing one or more plant nutrients recognized by the Association of American Plant Food Control Officials in its official publication. The term commercial fertilizer shall not be deemed to include unmanipulated animal and vegetable manures but shall be deemed to include both finished products and fertilizer ingredients capable of being used in the formulation of a finished product;
 - (4) Bulk means nonpackaged;
- (5) Custom-blended product means any individually compounded commercial fertilizer or soil conditioner mixed, blended, offered for sale, or sold in Nebraska to a person's specifications, when such person is the ultimate consumer, if the ingredients used in such product which are subject to the registration requirements of section 81-2,162.03 have been so registered;
- (6) Distribute means to offer for sale, sell, barter, or otherwise supply commercial fertilizers or soil conditioners;
- (7) Fineness means the percentage of weight of the material which will pass United States standard sieves of specified sizes;
- (8) Grade means the percentage of total nitrogen, available phosphate, and soluble potash;
- (9) Label means a display of written, printed, or other graphic matter upon the container in which a commercial fertilizer or soil conditioner is distributed, or a statement accompanying such product;
- (10) Labeling means the label and all other written, printed, or graphic matter accompanying the commercial fertilizer or soil conditioner at any time or to which reference is made on the label;
- (11) Official sample means any sample of commercial fertilizer or soil conditioner taken by the director or his or her agent;
 - (12) Product means both commercial fertilizers and soil conditioners;
 - (13) Ton means a net weight of two thousand pounds avoirdupois;
 - (14) Percent or percentage means the percentage by weight;

- (15) Person includes individual, cooperative, partnership, limited liability company, association, firm, and corporation;
 - (16) Sell or sale includes exchange;
- (17) Soil conditioner means any formula or product distributed, except unmanipulated animal and vegetable manures, which, when added to the soil, is intended to (a) change the physical condition of the soil or (b) produce a favorable growth, yield, or quality of crops or other soil characteristics but shall not mean a commercial fertilizer, a pesticide as defined in the Pesticide Act, or an agricultural liming material as defined in the Agricultural Liming Materials Act: and
 - (18) Specialty product means a product for nonfarm use.

Source: Laws 1955, c. 334, § 2, p. 1037; Laws 1959, c. 429, § 1, p. 1434; Laws 1975, LB 333, § 2; Laws 1977, LB 91, § 2; Laws 1978, LB 692, § 1; Laws 1980, LB 889, § 1; Laws 1992, LB 366, § 26; Laws 1993, LB 121, § 525; Laws 2015, LB93, § 1. Effective date August 30, 2015.

Cross References

Agricultural Liming Materials Act, see section 2-4301.

Pesticide Act, see section 2-2622.

81-2,162.04 Soil conditioner; label; contents; bulk; statement; common name; pesticide; how labeled.

- (1) Any packaged soil conditioner distributed in this state, except customblended products, shall have placed on or affixed to the package a label stating clearly and conspicuously (a) the net weight or measure of the product, (b) the information required by subdivisions (1)(c) and (d) of section 81-2,162.03, (c) the total percentage of all active ingredients in the soil conditioner, (d) the identification and percentage of each individual active ingredient, (e) the total percentage of the inactive ingredients, (f) the identification and percentage of each individual inactive ingredient which comprises more than two percent of the entire soil conditioner, and (g) under a category entitled other inactive ingredients, the total percentage of the remaining inactive ingredients which individually do not comprise two percent or more of the soil conditioner.
- (2) If any soil conditioner is distributed in bulk, a written or printed statement of the weight and the information required by subdivisions (1)(c) and (d) of section 81-2,162.03 and by subdivisions (1)(c) through (g) of this section shall accompany delivery and be supplied to the purchaser.
- (3) Whenever a soil conditioner is so comprised as to be recognized by a name commonly understood by ordinary individuals, such name shall be prominently and conspicuously displayed on the label.
- (4) Notwithstanding any other provision of the Nebraska Commercial Fertilizer and Soil Conditioner Act, any soil conditioner which is also a pesticide, labeled in conformance with the Pesticide Act, shall be deemed to be labeled in conformance with the Nebraska Commercial Fertilizer and Soil Conditioner Act.

Source: Laws 1978, LB 692, § 3; Laws 1987, LB 24, § 1; Laws 1987, LB 201, § 4; Laws 1993, LB 588, § 37; Laws 2015, LB93, § 2. Effective date August 30, 2015.

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Cross References

Pesticide Act. see section 2-2622.

81-2,162.05 Commercial fertilizer; label affixed to package; contents; common name; custom-blended products; requirements.

- (1) Any packaged commercial fertilizer distributed in this state, except custom-blended products, shall have placed on or affixed to the package a label stating clearly and conspicuously:
 - (a) The net weight or measure of the product;
 - (b) The name and principal address of the manufacturer or distributor;
- (c) The name of the product, including any term, design, trademark, or chemical designation used in connection with the product;
- (d) The guaranteed analysis showing the minimum percentage of plant nutrients claimed in the following order and form:

Unacidulated mineral phosphatic materials and basic slag shall be guaranteed as to both total available phosphate and the degree of fineness. Plant nutrients, other than nitrogen, phosphorus, and potassium, shall be guaranteed when present in significant quantities as determined by the director, which guarantees shall be expressed in elemental form. The director may also request that the sources of such nutrients be included on the label. Other beneficial substances, determinable by chemical methods, may be guaranteed only by permission of the director by and with the advice of the University of Nebraska Institute of Agriculture and Natural Resources;

- (e) The sources from which the nitrogen, available phosphate (P2O5), and potash (K2O) are derived; and
- (f) The grade stated in whole numbers in the same terms, order, and percentages as in the guaranteed analysis, except as follows:
- (i) Specialty products may be guaranteed in fractional units of less than one percent of the total nitrogen, available phosphate, and soluble potash; and
- (ii) The director may allow types of fertilizer materials, bone meal, or manures to be guaranteed in fractional units.
- (2) If distributed in bulk, a written or printed statement of the information required by subdivisions (a), (b), (c), and (d) of subsection (1) of this section shall accompany delivery and be supplied to the purchaser.
- (3) Whenever a commercial fertilizer is so comprised as to be recognized by a name commonly understood by ordinary individuals, such name shall be prominently and conspicuously displayed on the label.

(4) Custom-blended products shall bear a tag or invoice stating the name and principal address of the manufacturer, the name and address of the purchaser, and the net weight or measure and the composition of the product by weight or percentage of ingredients used. A duplicate copy of such information shall be kept by the manufacturer for use by the department for sampling and inspection purposes.

Source: Laws 1955, c. 334, § 5, p. 1040; Laws 1975, LB 333, § 5; Laws 1978, LB 692, § 2; Laws 1980, LB 889, § 3; Laws 1992, LB 366, § 28; Laws 2015, LB93, § 3.

Effective date August 30, 2015.

81-2,162.06 Commercial fertilizer and soil conditioner; inspection fee; amount; tonnage report; additional administrative fee; confidential information.

- (1) There shall be paid to the director, for all commercial fertilizers and soil conditioners distributed in this state to the ultimate user, except customblended products, an inspection fee at the rate fixed by the director but not exceeding ten cents per ton. The fee shall be paid by the person distributing the product to the ultimate user.
- (2) Payment of the inspection fee shall be evidenced by a statement made with documents showing that fees corresponding to the tonnage were received by the director.
- (3) Every person who distributes commercial fertilizer or soil conditioners to the ultimate user in this state shall file, not later than the last day of January and July of each year, a semiannual tonnage report on forms provided by the department setting forth the number of net tons of commercial fertilizer and soil conditioners distributed in this state during the preceding six-month period, which report shall cover the periods from July 1 to December 31 and January 1 to June 30, and such other information as the director shall deem necessary. All persons required to be licensed pursuant to the Nebraska Commercial Fertilizer and Soil Conditioner Act shall file such report regardless of whether any inspection fee is due. Upon filing the report, such person shall pay the inspection fee at the rate prescribed pursuant to subsection (1) of this section. The minimum inspection fee required pursuant to this section shall be five dollars, and no inspection fee shall be paid more than once for any one product.
- (4) If a person fails to report and pay the fee required by subsection (3) of this section by January 31 and July 31, the fee shall be considered delinquent and the person owing the fee shall pay an additional administrative fee of twenty-five percent of the delinquent amount for each month it remains unpaid, not to exceed one hundred percent of the original amount due. The department may waive the additional administrative fee based upon the existence and extent of any mitigating circumstances that have resulted in the late payment of such fee. The purpose of the additional administrative fee is to cover the administrative costs associated with collecting fees and all money collected as an additional administrative fee shall be remitted to the State Treasurer for credit to the Fertilizers and Soil Conditioners Administrative Fund. Failure to make an accurate statement of tonnage or to pay the inspection fee or comply as provided in this subsection shall constitute sufficient cause for the cancellation of all product registrations, licenses, or both on file for such person.

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(5) No information furnished to the department under this section shall be disclosed in such a way as to reveal the operation of any person.

Source: Laws 1955, c. 334, § 6, p. 1041; Laws 1965, c. 8, § 47, p. 117; Laws 1969, c. 791, § 2, p. 2996; Laws 1975, LB 333, § 6; Laws 1977, LB 91, § 3; Laws 1980, LB 889, § 4; Laws 1989, LB 38, § 7; Laws 1992, LB 366, § 29; Laws 2015, LB93, § 4. Effective date August 30, 2015.

81-2,162.07 Enforcement of act; inspections; testing; methods of analysis; results; distribution.

- (1) To enforce the Nebraska Commercial Fertilizer and Soil Conditioner Act or the rules and regulations adopted pursuant to the act, the director may:
- (a) For purposes of inspection, enter any location, vehicle, or both in which commercial fertilizers and soil conditioners are manufactured, processed, packed, transported, or held for distribution during normal business hours, except that in the event such locations and vehicles are not open to the public, the director shall present his or her credentials and obtain consent before making entry thereto unless a search warrant has previously been obtained. Credentials shall not be required for each entry made during the period covered by the inspection. The person in charge of the location or vehicle shall be notified of the completion of the inspection. If the owner of such location or vehicle or his or her agent refuses to admit the director to inspect pursuant to this section, the director may obtain a search warrant from a court of competent jurisdiction directing such owner or agent to submit the location, vehicle, or both as described in such search warrant to inspection;
- (b) Inspect any location or vehicle described in this subsection, all pertinent equipment, finished and unfinished materials, containers and labeling, all records, books, papers, and documents relating to the distribution and production of commercial fertilizers and soil conditioners, and other information necessary for the enforcement of the act;
- (c) Obtain samples of commercial fertilizers and soil conditioners. The owner, operator, or agent in charge shall be given a receipt describing the samples obtained; and
- (d) Make analyses of and test samples obtained pursuant to subdivision (c) of this subsection to determine whether such commercial fertilizers and soil conditioners are in compliance with the act.

For purposes of this subsection, location shall include a factory, warehouse, or establishment.

- (2) Sampling and analysis shall be conducted in accordance with methods published by the AOAC International or in accordance with other generally recognized methods.
- (3) The director, in determining for administrative purposes whether any product is deficient in plant nutrients, shall be guided solely by the official sample as defined in subdivision (11) of section 81-2,162.02 and obtained and analyzed as provided for in subsection (2) of this section.
- (4) The results of official analysis of any official sample shall be forwarded by the director to the person named on the label when the official sample is not in compliance with the act or the rules and regulations adopted pursuant to the act. Upon request made within ninety days of the analysis, the director shall 2015 Supplement 1218

furnish to the person named on the label a portion of the official sample. Following expiration of the ninety-day period, the director may dispose of such sample.

Source: Laws 1955, c. 334, § 7, p. 1041; Laws 1969, c. 791, § 3, p. 2997; Laws 1975, LB 333, § 8; Laws 1980, LB 889, § 5; Laws 1992, LB 366, § 30; Laws 1993, LB 267, § 27; Laws 2015, LB93, § 5. Effective date August 30, 2015.

81-2,162.08 Commercial fertilizer; superphosphate; requirements.

No superphosphate containing less than eighteen percent available phosphate nor any commercial fertilizer in which the sum of the guarantees for the nitrogen, available phosphate, and soluble potash totals less than twenty percent shall be distributed in this state except for fertilizers containing twenty-five percent or more of their nitrogen in water-insoluble form of plant or animal origin, in which case the total nitrogen, available phosphate, and soluble potash shall not total less than eighteen percent. This section shall not apply to specialty fertilizers.

Source: Laws 1955, c. 334, § 8, p. 1042; Laws 1975, LB 333, § 9; Laws 2015, LB93, § 6. Effective date August 30, 2015.

81-2,162.11 Commercial fertilizer and soil conditioner; sales information; director make available; contents.

The director shall annually make available, in such form as he or she may deem proper, information concerning the sales of commercial fertilizers and soil conditioners and a report of the results of the analysis based on official samples of commercial fertilizers and soil conditioners distributed within the state as compared with the analyses guaranteed under the provisions of the Nebraska Commercial Fertilizer and Soil Conditioner Act.

Source: Laws 1955, c. 334, § 11, p. 1043; Laws 1975, LB 333, § 12; Laws, 1992, LB 366, § 31; Laws 2015, LB93, § 7. Effective date August 30, 2015.

81-2,162.23 Manufacture or distribution of commercial fertilizers or soil conditioners; license required; exception; application; fee; posting of license; records; contents.

- (1) No person shall manufacture or distribute commercial fertilizers or soil conditioners in this state unless such person holds a valid license for each manufacturing and distribution facility in this state. Any out-of-state manufacturer or distributor who has no distribution facility within this state shall obtain a license for his or her principal out-of-state office if he or she markets or distributes commercial fertilizer or soil conditioners in the State of Nebraska.
- (2) An applicant for a license shall make application to the department on forms furnished by the department. Application forms shall be submitted to the department accompanied by an annual license fee of fifteen dollars. Licenses shall be renewed on or before January 1 of each year.
- (3) A copy of the valid license shall be posted in a conspicuous place in each manufacturing or distribution facility.

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- (4) Persons distributing custom-blended products shall maintain records of purchase orders received for custom-blended products from the date such orders are received until such products are distributed, which records shall be sufficient to show the product ordered, date of such order, purchaser, and quantity of product ordered.
- (5) The provisions of this section shall not apply to any retail store which sells or offers for sale less than a five-ton volume of commercial fertilizer or soil conditioners annually.

Source: Laws 1975, LB 333, § 3; Laws 1977, LB 91, § 4; Laws 1980, LB 889, § 7; Laws 1983, LB 617, § 26; Laws 1992, LB 366, § 40; Laws 1997, LB 752, § 218; Laws 2015, LB93, § 8. Effective date August 30, 2015.

81-2,162.27 Fertilizers and Soil Conditioners Administrative Fund; created; use: investment.

- (1) All money received under the Nebraska Commercial Fertilizer and Soil Conditioner Act and the Agricultural Liming Materials Act shall be remitted to the State Treasurer for credit to the Fertilizers and Soil Conditioners Administrative Fund, which fund is hereby created. All money so received shall be used by the department for defraying the expenses of administering the Nebraska Commercial Fertilizer and Soil Conditioner Act and the Agricultural Liming Materials Act.
- (2) Any unexpended balance in the Fertilizers and Soil Conditioners Administrative Fund at the close of any biennium shall, when reappropriated, be available for the uses and purposes of the fund for the succeeding biennium. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 1975, LB 333, § 22; Laws 1986, LB 258, § 32; Laws 1995, LB 7, § 99; Laws 2001, LB 329, § 14; Laws 2003, LB 157, § 4; Laws 2015, LB93, § 9. Effective date August 30, 2015.

Cross References

Agricultural Liming Materials Act, see section 2-4301. Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

(z) ZONING

81-2,294 Conditional use permit or special exception application; department; develop assessment matrix; criteria; committee; advise department; use.

- (1) The Director of Agriculture shall appoint a committee of experts, not to exceed ten persons, to advise the Department of Agriculture on the development of the assessment matrix described in subsection (2) of this section. Experts shall include representation from county board members, county zoning administrators, livestock production agriculture, the University of Nebraska, and other experts as may be determined by the director. The committee shall review the matrix annually and recommend to the department changes as needed.
- (2) The Department of Agriculture shall, in consultation with the committee created under subsection (1) of this section, develop an assessment matrix

which may be used by county officials to determine whether to approve or disapprove a conditional use permit or special exception application. The matrix shall be developed within one year after August 30, 2015. In the development of the assessment matrix, the department shall:

- (a) Consider matrices already developed by the counties and other states;
- (b) Design the matrix to produce quantifiable results based on the scoring of objective criteria according to an established value scale. Each criterion shall be assigned points corresponding to the value scale. The matrix shall consider risks and factors mitigating risks if the livestock operation were constructed according to the application;
- (c) Assure the matrix is a practical tool for use by persons when completing permit applications and by county officials when scoring conditional use permit or special exception applications. To every extent feasible, the matrix shall include criteria that may be readily scored according to ascertainable data and upon which reasonable persons familiar with the location of a proposed construction site would not ordinarily disagree; and
- (d) Provide for definite point selections for all criteria included in the matrix and provide for a minimum threshold total score required to receive approval by county officials.
- (3) The Department of Agriculture may develop criteria in the matrix which include factors referencing the following:
 - (a) Size of operation;
 - (b) Type of operation;
- (c) Whether the operation has received or is in the process of applying for a permit from the Department of Environmental Quality, if required by law;
- (d) Environmental practices adopted by the operation operator which may exceed those required by the Department of Environmental Quality;
 - (e) Odor control practices:
- (f) Consideration of proximity of a livestock operation to neighboring residences, public use areas, and critical public areas;
- (g) Community support and communication with neighbors and other community members;
 - (h) Manure storage and land application sites and practices;
 - (i) Traffic;
 - (j) Economic impact to the community; and
 - (k) Landscape and aesthetic appearance.
- (4) In developing the matrix, the Department of Agriculture shall consider whether the proposed criteria are:
 - (a) Protective of public health or safety;
 - (b) Practical and workable;
 - (c) Cost effective:
 - (d) Objective;
- (e) Based on available scientific information that has been subjected to peer review;
- (f) Designed to promote the growth and viability of animal agriculture in this state;

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- (g) Designed to balance the economic viability of farm operations with protecting natural resources and other community interests; and
 - (h) Usable by county officials.

Source: Laws 2015, LB106, § 1. Effective date August 30, 2015.

ARTICLE 4 DEPARTMENT OF LABOR

Section

81-401. Department of Labor; general powers.

81-401 Department of Labor; general powers.

The Governor, through the agency of the Department of Labor created by section 81-101, shall have power:

- (1) To foster, promote, and develop the welfare of wage earners;
- (2) To improve working conditions;
- (3) To advance opportunities for profitable employment;
- (4) To collect, collate, assort, systematize, and report statistical details relating to all departments of labor, especially in its relation to commercial, industrial, social, economic, and educational conditions and to the permanent prosperity of the manufacturing and productive industries;
- (5) To acquire and distribute useful information on subjects connected with labor in the most general and comprehensive sense of the word;
- (6) To acquire and distribute useful information concerning the means of promoting the material, social, intellectual, and moral prosperity of laboring men and women:
- (7) To acquire and distribute information as to the conditions of employment and such other facts as may be deemed of value to the industrial interests of the state;
- (8) To acquire and distribute information in relation to the prevention of accidents, occupational diseases, and other related subjects;
- (9) To acquire and distribute useful information regarding the role of the part-time labor force and the manner in which such labor force affects the economy and citizens of the state; and
- (10) To administer and enforce all of the provisions of the Boiler Inspection Act, the Employment Security Law, the Farm Labor Contractors Act, the Nebraska Amusement Ride Act, and the Wage and Hour Act and Chapter 48, articles 2, 3, 4, and 5, and for that purpose there is imposed upon the Commissioner of Labor the duty of executing all of the provisions of such acts, law, and articles.

Source: Laws 1919, c. 190, tit. IV, art. I, § 1, p. 545; C.S.1922, § 7654; C.S.1929, § 81-2901; Laws 1935, c. 57, § 37, p. 207; C.S.Supp.,1941, § 81-2901; R.S.1943, § 81-401; Laws 1993, LB 334, § 1; Laws 2001, LB 193, § 13; Laws 2015, LB334, § 1. Effective date May 27, 2015.

Cross References

Boiler Inspection Act, see section 48-719.

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Employment Security Law, see section 48-601.
Farm Labor Contractors Act, see section 48-1701.
Nebraska Amusement Ride Act, see section 48-1801.
Wage and Hour Act, see section 48-1209.

ARTICLE 8

INDEPENDENT BOARDS AND COMMISSIONS

(c) EMERGENCY MANAGEMENT

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(c) EMERGENCY MANAGEMENT

81-829.42 Governor's Emergency Program; established.

- (1) The Legislature recognizes that, while appropriations are adequate to meet the normal needs, the necessity exists for anticipating and making advance provision to care for the unusual and extraordinary burdens imposed on the state and its political subdivisions by disasters, emergencies, or civil defense emergencies. To meet such situations, it is the intention of the Legislature to confer emergency powers on the Governor, acting through the Adjutant General and the Nebraska Emergency Management Agency, and to vest him or her with adequate power and authority within the limitation of available funds appropriated to the Governor's Emergency Program to meet any disaster, emergency, or civil defense emergency.
- (2) There is hereby established the Governor's Emergency Program. Funds appropriated to the program shall be expended, upon direction of the Governor, for any state of emergency. The state of emergency proclamation shall set forth the emergency and shall state that it requires the expenditure of public funds to furnish immediate aid and relief. The Adjutant General shall administer the funds appropriated to the program.
- (3) It is the intent of the Legislature that the first recourse shall be to funds regularly appropriated to state and local agencies. If the Governor finds that the demands placed upon these funds are unreasonably great, he or she may make funds available from the Governor's Emergency Program. Expenditures may be made upon the direction of the Governor for any or all emergency management functions or to meet the intent of the state emergency operations plans as outlined in section 81-829.41. Expenditures may also be made to state and federal agencies to meet the matching requirement of any applicable assistance programs.
- (4) Assistance shall be provided from the funds appropriated to the Governor's Emergency Program to political subdivisions of this state which have suffered from a disaster, emergency, or civil defense emergency to such an extent as to impose a severe financial burden exceeding the ordinary capacity of the subdivision affected. Applications for aid under this section shall be made to the Nebraska Emergency Management Agency on such forms as shall be prescribed and furnished by the agency. The forms shall require the furnishing of sufficient information to determine eligibility for aid and the extent of the financial burden incurred. The agency may call upon other agencies of the state in evaluating such applications. The Adjutant General shall review each application for aid under this section and recommend its approval or disapproval, in whole or in part, to the Governor. If the Governor approves, he or she shall determine and certify to the Adjutant General the amount of aid to be furnished. The Adjutant General shall thereupon issue his or her voucher to the Director of Administrative Services who shall issue his or her warrants therefor to the applicant.
- (5) When a state of emergency has been proclaimed by the Governor, the Adjutant General, upon order of the Governor, shall have authority to expend funds for purposes including, but not limited to:
- (a) The purposes of the Emergency Management Act, including emergency management functions and the responsibilities of the Governor as outlined in the act;

- (b) Employing for the duration of the state of emergency additional personnel and contracting or otherwise procuring all necessary appliances, supplies, and equipment;
- (c) Performing services for and furnishing materials and supplies to state government agencies and local governments with respect to performance of any duties enjoined by law upon such agencies and local governments which they are unable to perform because of extreme climatic phenomena and receiving reimbursement in whole or in part from such agencies and local governments able to pay therefor under such terms and conditions as may be agreed upon by the Adjutant General and any such agency or local government;
- (d) Performing services for and furnishing materials to any individual in connection with alleviating hardship and distress growing out of extreme climatic phenomena and receiving reimbursement in whole or in part from such individual under such terms as may be agreed upon by the Adjutant General and such individual:
 - (e) Opening up, repairing, and restoring roads and highways;
 - (f) Repairing and restoring bridges;
 - (g) Furnishing transportation for supplies to alleviate suffering and distress;
 - (h) Restoring means of communication;
- (i) Furnishing medical services and supplies to prevent the spread of disease and epidemics;
 - (j) Quelling riots and civil disturbances;
- (k) Training individuals or governmental agencies for the purpose of perfecting the performance of emergency management duties as provided in the Nebraska emergency operations plans;
- (l) Procurement and storage of special emergency supplies or equipment, determined by the Adjutant General to be required to provide rapid response by state government to assist local governments in impending or actual disasters, emergencies, or civil defense emergencies;
- (m) Clearing or removing debris and wreckage which may threaten public health or safety from publicly owned or privately owned land or water; and
- (n) Such other measures as are customarily necessary to furnish adequate relief in cases of disaster, emergency, or civil defense emergency.
- (6) If response to a disaster or emergency is immediately required, the Adjutant General may make expenditures of up to twenty-five thousand dollars per event without a state of emergency proclamation issued by the Governor. Such expenditures shall be used for the purposes as provided in subsection (5) of this section.
- (7) The Governor may receive such voluntary contributions as may be made from any nonfederal source to aid in carrying out the purposes of this section and shall credit the same to the Governor's Emergency Cash Fund.
- (8) All obligations and expenses incurred by the Governor in the exercise of the powers and duties vested in the Governor by this section shall be paid by the State Treasurer out of available funds appropriated to the Governor's Emergency Program, and the Director of Administrative Services shall draw his or her warrants upon the State Treasurer for the payment of such sum, or so much thereof as may be required, upon receipt by him or her of proper vouchers duly approved by the Adjutant General.

- (9) This section shall be liberally construed in order to accomplish the purposes of the Emergency Management Act and to permit the Governor to adequately cope with any disaster, emergency, or civil defense emergency which may arise, and the powers vested in the Governor by this section shall be construed as being in addition to all other powers presently vested in him or her and not in derogation of any existing powers.
- (10) Such funds as may be made available by the government of the United States for the purpose of alleviating distress from disasters, emergencies, and civil defense emergencies may be accepted by the State Treasurer and shall be credited to a separate and distinct fund unless otherwise specifically provided in the act of Congress making such funds available or as otherwise allowed and provided by state law.

Source: Laws 1973, LB 494, § 7; Laws 1975, LB 612, § 2; Laws 1986, LB 258, § 34; Laws 1995, LB 7, § 107; Laws 1996, LB 43, § 23; Laws 2003, LB 403, § 8; Laws 2012, LB766, § 1; Laws 2014, LB390, § 3; Laws 2015, LB55, § 1. Effective date August 30, 2015.

81-829.49 Local government, school district, or educational service unit appropriations.

Each local government, school district, or educational service unit shall have the power to make appropriations in the manner provided by law for making appropriations for the ordinary expenses of such local government, school district, or educational service unit for the payment of expenses of its city, village, county, school district, educational service unit, or interjurisdictional emergency management organization and in furthering the purposes of the Emergency Management Act.

Source: Laws 1951, c. 315, § 10(1), p. 1081; R.R.S.1943, § 81-829.22; Laws 1973, LB 494, § 14; Laws 1996, LB 43, § 29; Laws 2015, LB283, § 4. Effective date May 27, 2015.

81-829.51 Local government; school district; educational service unit; emergency expenditures; vote of governing body; when.

- (1)(a) In the event of a disaster, emergency, or civil defense emergency, each local government may make emergency expenditures, enter into contracts, and incur obligations for emergency management purposes regardless of existing statutory limitations and requirements pertaining to appropriation, budgeting, levies, or the manner of entering into contracts.
- (b) In the event of a disaster, emergency, or civil defense emergency, each school district or educational service unit may make emergency expenditures, enter into contracts, and incur obligations for emergency management purposes and to minimize the disruption to education services regardless of existing statutory limitations and requirements pertaining to appropriation, budgeting, or the manner of entering into contracts.
- (2) If any such expenditure, contract, or obligation will be in excess of or in violation of existing statutory limitations or requirements, then before any such expenditure, contract, or obligation is undertaken it shall be approved by a vote of the governing body of such local government, school district, or educational service unit. The governing body may not vote its approval unless it has secured

a copy of the proclamation as provided in section 81-829.50 from the city, village, county, or interjurisdictional emergency management director serving such local government, school district, or educational service unit. For school districts and educational service units, the proclamation shall be secured from the county in which the school district or principal office of the educational service unit is located.

Source: Laws 1951, c. 315, § 10(2), p. 1081; R.R.S.1943, § 81-829.23; Laws 1973, LB 494, § 16; Laws 1996, LB 43, § 31; Laws 2015, LB283, § 5.

Effective date May 27, 2015.

(g) REAL ESTATE COMMISSION

81-885.01 Terms, defined.

For purposes of the Nebraska Real Estate License Act, unless the context otherwise requires:

- (1) Real estate means and includes condominiums and leaseholds, as well as any other interest or estate in land, whether corporeal, incorporeal, freehold, or nonfreehold, and whether the real estate is situated in this state or elsewhere;
- (2) Broker means any person who, for any form of compensation or consideration or with the intent or expectation of receiving the same from another, negotiates or attempts to negotiate the listing, sale, purchase, exchange, rent, lease, or option for any real estate or improvements thereon, or assists in procuring prospects or holds himself or herself out as a referral agent for the purpose of securing prospects for the listing, sale, purchase, exchange, renting, leasing, or optioning of any real estate or collects rents or attempts to collect rents, gives a broker's price opinion or comparative market analysis, or holds himself or herself out as engaged in any of the foregoing. Broker also includes any person: (a) Employed, by or on behalf of the owner or owners of lots or other parcels of real estate, for any form of compensation or consideration to sell such real estate or any part thereof in lots or parcels or make other disposition thereof; (b) who auctions, offers, attempts, or agrees to auction real estate; or (c) who buys or offers to buy or sell or otherwise deals in options to buy real estate;
- (3) Associate broker means a person who has a broker's license and who is employed by another broker to participate in any activity described in subdivision (2) of this section;
- (4) Designated broker means an individual holding a broker's license who has full authority to conduct the real estate activities of a real estate business. In a sole proprietorship, the owner, or broker identified by the owner, shall be the designated broker. In the event the owner identifies the designated broker, the owner shall file a statement with the commission subordinating to the designated broker full authority to conduct the real estate activities of the sole proprietorship. In a partnership, limited liability company, or corporation, the partners, limited liability company members, or board of directors shall identify the designated broker for its real estate business by filing a statement with the commission subordinating to the designated broker full authority to conduct the real estate activities of the partnership, limited liability company, or corporation. The designated broker shall also be responsible for supervising the real estate activities of any associate brokers or salespersons;

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- (5) Inactive broker means an associate broker whose license has been returned to the commission by the licensee's broker, a broker who has requested the commission to place the license on inactive status, a new licensee who has failed to designate an employing broker or have the license issued as an individual broker, or a broker whose license has been placed on inactive status under statute, rule, or regulation;
- (6) Salesperson means any person, other than an associate broker, who is employed by a broker to participate in any activity described in subdivision (2) of this section;
- (7) Inactive salesperson means a salesperson whose license has been returned to the commission by the licensee's broker, a salesperson who has requested the commission to place the license on inactive status, a new licensee who has failed to designate an employing broker, or a salesperson whose license has been placed on inactive status under statute, rule, or regulation;
- (8) Person means and includes individuals, corporations, partnerships, and limited liability companies, except that when referring to a person licensed under the act, it means an individual;
- (9) Subdivision or subdivided land means any real estate offered for sale and which has been registered under the Interstate Land Sales Full Disclosure Act, 82 Stat. 590 and following, 15 U.S.C. 1701 and following, as such act existed on January 1, 1973, or real estate located out of this state which is divided or proposed to be divided into twenty-five or more lots, parcels, or units;
- (10) Subdivider means any person who causes land to be subdivided into a subdivision for himself, herself, or others or who undertakes to develop a subdivision but does not include a public agency or officer authorized by law to create subdivisions;
- (11) Purchaser means a person who acquires or attempts to acquire or succeeds to an interest in land;
 - (12) Commission means the State Real Estate Commission;
- (13) Broker's price opinion means an analysis, opinion, or conclusion prepared by a person licensed under the Nebraska Real Estate License Act in the ordinary course of his or her business relating to the price of specified interests in or aspects of identified real estate or identified real property for the purpose of (a) listing, purchase, or sale, (b) originating, extending, renewing, or modifying a loan in a transaction other than a federally related transaction, or (c) real property tax appeals;
- (14) Comparative market analysis means an analysis, opinion, or conclusion prepared by a person licensed under the act in the ordinary course of his or her business relating to the price of specified interests in or aspects of identified real estate or identified real property by comparison to other real property currently or recently in the marketplace for the purpose of (a) listing, purchase, or sale, (b) originating, extending, renewing, or modifying a loan in a transaction other than a federally related transaction, or (c) real property tax appeals;
- (15) Distance education means courses in which instruction does not take place in a traditional classroom setting, but rather through other media by which instructor and student are separated by distance and sometimes by time;
- (16) Regulatory jurisdiction means a state, district, or territory of the United States, a province of Canada or a foreign country, or a political subdivision of a 2015 Supplement 1228

foreign country, which has implemented and administers laws regulating the activities of a broker;

- (17) Federal financial institution regulatory agency means (a) the Board of Governors of the Federal Reserve System, (b) the Federal Deposit Insurance Corporation, (c) the Office of the Comptroller of the Currency, (d) the Office of Thrift Supervision, (e) the National Credit Union Administration, or (f) the successors of any of those agencies; and
- (18) Federally related transaction means a real-estate-related transaction that (a) requires the services of an appraiser and (b) is engaged in, contracted for, or regulated by a federal financial institution regulatory agency.

Source: Laws 1973, LB 68, § 1; Laws 1979, LB 68, § 1; Laws 1983, LB 182, § 1; Laws 1990, LB 350, § 1; Laws 1991, LB 118, § 2; Laws 1993, LB 121, § 529; Laws 1999, LB 618, § 6; Laws 2002, LB 863, § 10; Laws 2007, LB26, § 1; Laws 2010, LB931, § 27; Laws 2015, LB375, § 1.

Effective date August 30, 2015.

81-885.16 Real Property Appraiser Act; applicability; broker's price opinion or comparative market analysis; requirements.

- (1) The Real Property Appraiser Act shall not apply to a person licensed under the Nebraska Real Estate License Act who, in the ordinary course of his or her business, gives a broker's price opinion or comparative market analysis, except that such opinion or analysis shall not be referred to as an appraisal.
- (2) No compensation, fee, or other consideration shall be charged for a broker's price opinion or comparative market analysis other than a real estate commission or brokerage fee charged or paid for brokerage services rendered in connection with the sale of the real estate involved unless the opinion or analysis is in writing, is signed by the preparer, includes the date on which it was prepared, and contains or has attached thereto the following disclosure in bold fourteen-point type: This opinion or analysis is not an appraisal. It is intended only for the benefit of the addressee for the purpose of assisting buyers or sellers or prospective buyers or sellers in deciding the listing, offering, or sale price of the real property, for lending purposes in a transaction other than a federally related transaction, or for real property tax appeal purposes. This opinion or analysis is not governed by the Real Property Appraiser Act.
- (3) A broker's price opinion or comparative market analysis prepared for an existing or potential lienholder originating, extending, renewing, or modifying a loan in a transaction other than a federally related transaction may not be used as the sole basis to determine the value of the real estate for the purpose of originating a loan secured by such real estate, and the person giving the opinion or analysis must be engaged directly by the lienholder or its agent. Such person shall have no duty to inquire as to any other basis used to determine such value.

Source: Laws 2010, LB931, § 28; Laws 2015, LB375, § 2. Effective date August 30, 2015.

Cross References

Real Property Appraiser Act, see section 76-2201.

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(i) LAND SURVEYING

81-8,108 Land surveying; declaration of policy; prohibited acts.

In order to safeguard life, health, and property, any person practicing or offering to practice land surveying in this state shall submit evidence that he or she is qualified to practice and shall be registered as provided in the Land Surveyors Regulation Act. It shall be unlawful for any person to practice or to offer to practice land surveying in this state unless such person has been duly registered under the act.

Source: Laws 1957, c. 383, § 1, p. 1332; Laws 1994, LB 874, § 1; Laws 2015, LB138, § 6.

Effective date August 30, 2015.

81-8,108.01 Land Surveyors Regulation Act; act, how cited.

Sections 81-8,108 to 81-8,127 shall be known and may be cited as the Land Surveyors Regulation Act.

Source: Laws 2015, LB138, § 5.

Effective date August 30, 2015.

81-8,109 Land surveying; definitions.

For purposes of the Land Surveyors Regulation Act, unless the context otherwise requires:

- (1) Board or examining board means the State Board of Examiners for Land Surveyors;
- (2) Land surveyor means a person who engages in the practice of land surveying;
- (3) Surveyor-in-training means a person (a) who is a graduate in an approved surveying or engineering curriculum of four years or more or who has had four or more years of experience in surveying work of a character satisfactory to the examining board and (b) who has successfully passed the examination in the fundamental surveying subjects and has received from the examining board a certificate stating that that portion of the examination has been successfully passed. The fee for such certificate and for the renewal of such certificate shall be set by the examining board; and
- (4) Land surveying means the establishment or reestablishment of corners and boundaries and the location of lots, parcels, tracts, or divisions of land, which may include distance, direction, elevation, and acreage, and the correct determination and description of lots, parcels, tracts, or divisions of land for, but not limited to, any of the following purposes:
- (a) To furnish a legal description of any tract of land to be used in the preparation of deeds of conveyance when the description is not the same as the one in the deed of conveyance to the current owner or when bearings, distances, or measurements are needed to properly describe the tract being conveyed;
- (b) To furnish a legal description of any land surveyed to be used in the platting or subdividing of the land;
- (c) To determine the amount of acreage contained in any land surveyed; or 2015 Supplement 1230

(d) To furnish a topographic plat of a lot, parcel, tract, or division of land and locating natural and artificial features in the air, on the surface or subsurface of the earth, and on the beds or surface of bodies of water for the purpose of establishing the facts of size, area, shape, topography, and orientation of improved or unimproved real property and appurtenances to the real property.

Source: Laws 1957, c. 383, § 2, p. 1332; Laws 1971, LB 442, § 1; Laws 1989, LB 263, § 1; Laws 1994, LB 874, § 2; Laws 2015, LB138, § 7.

Effective date August 30, 2015.

81-8,110.01 Examining board; members; terms; qualifications; removal; vacancies.

- (1) The examining board shall consist of four members appointed by the Governor who are duly registered under the Land Surveyors Regulation Act to practice land surveying and one lay member appointed by the Governor who is of the age of legal majority and has been a resident of Nebraska for at least one year immediately prior to appointment to the examining board. Such lay member shall be a representative of consumer viewpoints.
- (2) The members of the examining board shall be appointed to five-year terms. Each member shall serve until the appointment and qualification of his or her successor. Each member appointed to the examining board shall receive a certificate of appointment from the Governor. Each member so appointed, prior to beginning his or her term, shall file with the Secretary of State the constitutional oath of office. The Governor may remove any member of the examining board for misconduct, incompetency, incapacity, or neglect of duty or upon conviction of a crime involving moral turpitude. Vacancies on the examining board, however created, shall be filled for the unexpired term of the member by appointment by the Governor.

Source: Laws 1971, LB 442, § 3; Laws 1984, LB 478, § 2; Laws 1994, LB 874, § 3; Laws 2015, LB138, § 8. Effective date August 30, 2015.

81-8,110.07 Examining board; secretary; duties; Land Surveyor Examiner's Fund; created; purpose; investment.

The secretary of the examining board shall receive and account for all money derived from the operation of the Land Surveyors Regulation Act and shall remit it to the State Treasurer for credit to the Land Surveyor Examiner's Fund, which fund is hereby created. This fund shall be continued from year to year. When appropriated by the Legislature, this fund shall be expended only for the purposes of the Land Surveyors Regulation Act. When not reappropriated for the succeeding biennium, the money in this fund shall not revert to the General Fund. The fund shall be paid out only upon vouchers approved by the examining board and upon warrants issued by the Director of Administrative Services and countersigned by the State Treasurer. The expenditures of the examining board shall be kept within the income collected and remitted to the State Treasurer by the examining board. Transfers may be made from the fund to the General Fund at the direction of the Legislature. Any money in the Land Surveyor Examiner's Fund available for investment shall be invested by the

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state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 1971, LB 442, § 9; Laws 1986, LB 258, § 35; Laws 1994, LB 874, § 9; Laws 1995, LB 7, § 110; Laws 2009, First Spec. Sess., LB3, § 69; Laws 2015, LB138, § 9. Effective date August 30, 2015.

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Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

81-8,111 Code of practice; contents; board; powers.

- (1) The Legislature hereby finds and declares that a code of practice established by the board by which land surveyors could govern their professional conduct would be beneficial to the state and would safeguard the life, health, and property of the citizens of this state. The code of practice shall include provisions on:
 - (a) Professional competence;
 - (b) Conflict of interest;
 - (c) Full disclosure of financial interest;
 - (d) Full disclosure of matters affecting public safety, health, and welfare;
 - (e) Compliance with laws;
 - (f) Professional conduct and good character standards; and
 - (g) Practice of land surveying.
- (2) The board may adopt and promulgate rules and regulations to establish a code of practice.
- (3) The board may publish commentaries regarding the code of practice. The commentaries shall explain the meaning of interpretations given to the code by the board.

Source: Laws 2015, LB138, § 10. Effective date August 30, 2015.

81-8,118 Land surveying; application and registration fees; examination fee; failure to pay fees, effect.

To pay the expense of the operation and enforcement of the Land Surveyors Regulation Act, the examining board shall establish application and registration fees. Total application and registration fees shall not exceed two hundred dollars and shall be in addition to the examination fee which shall be set to recover the costs of the examination and its administration. The board may direct applicants to pay the examination fee directly to a third party who has contracted to administer the examination. At the time the application for registration is submitted the board shall collect from the applicant a nonrefundable application fee. If the applicant successfully qualifies by examination, he or she shall be registered until April 1 of the immediately following odd-numbered year upon payment of a registration fee as set forth in the rules or regulations. After the issuance of a certificate of registration, a biennial fee of not less than five nor more than one hundred fifty dollars, as the examining board shall direct, shall be due and payable on or before January 1 of each odd-numbered year. Failure to remit biennial fees when due shall automatically cancel the

registration effective the immediately following April 1, but otherwise the registration shall remain in full force and effect continuously from the date of issuance, unless suspended or revoked by the examining board for just cause. A registration which has been canceled for failure to pay the biennial fee when due may be reinstated within one year, but the biennial fee shall be increased ten percent for each month or fraction of a month that payment is delayed. Nothing in this section shall prevent the examining board from suspending or revoking any registration for just cause.

Source: Laws 1957, c. 383, § 11, p. 1335; Laws 1971, LB 442, § 22; Laws 1985, LB 564, § 1; Laws 1986, LB 621, § 1; Laws 1994, LB 874, § 16; Laws 2007, LB252, § 1; Laws 2015, LB138, § 11. Effective date August 30, 2015.

81-8,119.01 Certificate of registration; renewal; professional development requirements; inactive status.

- (1) As a condition for renewal of a certificate of registration issued pursuant to the Land Surveyors Regulation Act, a certificate holder who has previously renewed his or her registration shall be required to successfully complete thirty hours of professional development within the preceding two calendar years. Any certificate holder who completes in excess of thirty hours of professional development within the preceding two calendar years may have the excess, not to exceed fifteen hours, applied to the requirement for the next biennium.
- (2) The examining board shall not renew the certificate of registration of any certificate holder who has failed to complete the professional development requirements pursuant to subsection (1) of this section, unless he or she can show good cause why he or she was unable to comply with such requirements. If the examining board determines that good cause was shown, the examining board shall permit the registered surveyor to make up all outstanding required hours of professional development.
- (3) A certificate holder may at any time prior to the termination of his or her registration request to be classified as inactive. Such inactive registrations may be maintained by payment of a biennial fee of not less than five nor more than fifty dollars as determined by the examining board. Holders of inactive certificates of registration shall not be required to complete professional development as required in subsection (1) of this section. Holders of inactive certificates shall not practice land surveying. If the examining board determines that an inactive registrant has actively practiced land surveying, the examining board may immediately revoke his or her certificate of registration.
- (4) A holder of an inactive certificate of registration may return his or her certificate to an active registration to practice land surveying by the applicant electing to either:
- (a) Complete one and one-half the biennial requirement for professional development. Such requirement shall be satisfied as set forth in the rules or bylaws; or
- (b) Take such examination as the examining board deems necessary to determine his or her qualifications. Such examination shall cover areas designed to demonstrate the applicant's proficiency in current methods of land surveying practice.

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Additionally he or she shall pay the biennial fee as required in section 81-8,118.

Source: Laws 1984, LB 478, § 6; Laws 1985, LB 564, § 2; Laws 1986, LB 621, § 2; Laws 1994, LB 874, § 17; Laws 2015, LB138, § 12. Effective date August 30, 2015.

81-8,120 Land surveying; nonresident; registration; fee; service of process.

A nonresident of this state who is registered as a land surveyor in another state may be registered under the Land Surveyors Regulation Act by filing an application with the secretary of the examining board and making payment to the examining board of a fee in the sum of not less than twenty-five dollars and not more than one hundred fifty dollars as set forth in the rules or bylaws. The applicant shall be required to take such examinations as the examining board deems necessary to determine his or her qualifications, but in any event he or she shall be required to pass an examination of not less than four hours' duration which shall include questions on laws, procedures, and practices pertaining to the practice of land surveying in this state. Before a nonresident of this state is registered under the Land Surveyors Regulation Act, he or she shall first file a written consent that actions and suits at law may be commenced against him or her in any county of this state in which any cause of action may arise because of any survey commenced or conducted by such nonresident surveyor or his or her agent or employees in such county.

Source: Laws 1957, c. 383, § 13, p. 1336; Laws 1971, LB 442, § 23; Laws 1983, LB 447, § 97; Laws 1985, LB 564, § 3; Laws 1994, LB 874, § 19; Laws 2013, LB303, § 4; Laws 2015, LB138, § 13. Effective date August 30, 2015.

81-8,122.01 Land survey; filing; contents.

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Whenever a survey has been executed by a land surveyor who is registered under the Land Surveyors Regulation Act, a record of such survey bearing the signature and seal of the land surveyor shall be filed in the survey record repository established pursuant to section 84-412 if such survey meets applicable regulations. Surveys which are within the corporate limits of a city with a population in excess of fifteen thousand and do not reference, recover, retrace, or reestablish the original government corners or lines or do not create a new subdivision are not required to be filed in the survey record repository but shall be filed in the county surveyor's office in the county where the land is located if they meet applicable regulations. If no regular office is maintained in the county courthouse for the county surveyor, it shall be filed in the survey record repository. The record of survey shall be filed within ninety days after the completion of the survey, or within any extension of time granted by the office in which it is required to be filed for reasonable cause, and shall consist of the following minimum data: (1) Plat of the tract surveyed; (2) legal description of the tract surveyed; (3) description of all corners found; (4) description of all corners set; (5) ties to any section corners, quarter corners, or quarter-quarter corners found or set; (6) plat or record distances as well as field measurements; and (7) date of completion of survey. The record of survey so filed shall become an official record of survey, and shall be presumptive evidence of the facts stated therein, unless the land surveyor filing the survey shall be interested in the same. Plats or maps which are prepared only for the purpose of showing

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the location of improvements on existing lots, which are not represented as surveys or land surveys and no corners are established or reestablished, shall be specifically exempt from all requirements of this section.

Source: Laws 1969, c. 764, § 1, p. 2893; Laws 1982, LB 127, § 11; Laws 2015, LB138, § 14.
Effective date August 30, 2015.

81-8,123 Land surveyor; complaint; probation, suspension, or revocation of registration; grounds.

The examining board may, upon its own motion, and shall, upon the sworn complaint in writing of any person, investigate the actions of any land surveyor. It shall have the power to place any land surveyor on probation or to revoke or suspend any registration under the Land Surveyors Regulation Act when the land surveyor has been found guilty of any of the following practices: (1) Fraud or deceit in obtaining a registration; (2) negligence or incompetency in the performance of his or her duties; or (3) misconduct in the performance of his or her duties.

Source: Laws 1957, c. 383, § 16, p. 1337; Laws 1984, LB 478, § 5; Laws 1994, LB 874, § 22; Laws 2015, LB138, § 15. Effective date August 30, 2015.

81-8,126 Act; applicability.

The Land Surveyors Regulation Act shall not apply to (1) any land surveyor working for the United States Government while performing his or her duties as an employee of the government, (2) any person employed as an assistant to a land surveyor registered under the act, or (3) any professional engineer or person working under the direct supervision of a professional engineer licensed under the Engineers and Architects Regulation Act doing work which does not involve the location, description, establishment, or reestablishment of property corners or property lines or work which does not create descriptions, definitions, or areas for transfer of an estate in real property.

Source: Laws 1957, c. 383, § 19, p. 1338; Laws 1989, LB 263, § 2; Laws 1997, LB 622, § 118; Laws 2015, LB138, § 16. Effective date August 30, 2015.

Cross References

Engineers and Architects Regulation Act, see section 81-3401.

81-8,127 Land surveying; unlawful practice or use of title; penalty.

Any person, firm, partnership, limited liability company, corporation, or joint-stock association who or which practices or offers to practice land surveying or uses the title of land surveyor in this state without being registered or any person not registered under the Land Surveyors Regulation Act who fails to file a copy of the plat and field notes as provided in section 81-8,122 shall be deemed guilty of a Class III misdemeanor.

Source: Laws 1957, c. 383, § 20, p. 1338; Laws 1977, LB 39, § 297; Laws 1993, LB 690, § 2; Laws 1994, LB 884, § 93; Laws 2015, LB138, § 17.

Effective date August 30, 2015.

(j) STATE ATHLETIC COMMISSIONER

81-8,129 State Athletic Commissioner; jurisdiction; activities covered.

The State Athletic Commissioner shall have sole direction, management, control, and jurisdiction over all professional mixed martial arts, professional boxing, and professional sparring matches and exhibitions and all amateur mixed martial arts matches and exhibitions to be held within the state, except such as are conducted by universities, colleges, high schools, the military, and recognized amateur associations for contestants under sixteen years of age. No professional boxers, professional mixed martial arts contestants, or amateur mixed martial arts contestants who have attained the age of sixteen, shall participate in a match or exhibition for a prize or purse, or at which an admission fee is charged, either directly or indirectly, in the form of dues or otherwise, in this state except by a club, association, organization, or person licensed by the commissioner, as provided in section 81-8,130, and in pursuance of a license granted by the commissioner for such match or exhibition under section 81-8,130.01.

Source: Laws 1957, c. 382, § 2, p. 1327; Laws 1980, LB 849, § 2; Laws 2007, LB471, § 1; Laws 2012, LB869, § 1; Laws 2015, LB291, § 1.

Effective date May 27, 2015.

81-8,130.01 Professional matches; promoters; licenses and permits; fee.

Licenses and permits may be issued to professional mixed martial arts or professional boxing promoters, whether persons, clubs, or associations, for the sole purpose of conducting professional matches under such rules and regulations as the State Athletic Commissioner shall adopt. Each application for such license shall be accompanied by a fee set by the commissioner in rule and regulation. Such fee shall be not less than one hundred dollars and not more than three hundred dollars. If the promoter is an individual, the application shall include his or her social security number.

Source: Laws 1980, LB 849, § 17; Laws 1997, LB 752, § 222; Laws 2002, LB 482, § 2; Laws 2007, LB471, § 2; Laws 2012, LB869, § 3; Laws 2015, LB291, § 2. Effective date May 27, 2015.

81-8,132 Licensee; bond; conditions.

No license shall be granted unless the licensee has executed a bond in the sum of not less than one thousand dollars in the case of amateur mixed martial arts, nor less than five thousand dollars in the case of professional mixed martial arts or professional boxing. The license shall be approved by the State Athletic Commissioner, conditioned on the faithful compliance by the licensee with the provisions of sections 81-8,129 to 81-8,142.01, the rules and regulations of the commissioner, and such other laws of the state as may be applicable to anything done by the licensee in pursuance of the license.

Source: Laws 1957, c. 382, § 5, p. 1328; Laws 1980, LB 849, § 5; Laws 2007, LB471, § 3; Laws 2012, LB869, § 4; Laws 2015, LB291, § 3.

Effective date May 27, 2015.

81-8,133 Referees; license; duties; fee.

The State Athletic Commissioner is authorized to grant licenses to competent referees, upon an application and the payment of a fee set by the commissioner in rule and regulation. Such fee shall be not less than ten dollars and not more than forty dollars per annum. The commissioner may revoke any license so granted for such cause as may be deemed sufficient. At every professional boxing, professional mixed martial arts, amateur mixed martial arts, or professional sparring match or exhibition, there shall be in attendance a duly licensed referee, who shall direct and control the match. The referee shall stop the match whenever he or she deems it advisable, (1) because of the physical condition of the contestants or one of them, (2) when one of the contestants is clearly outclassed by his or her opponent, or (3) for any other sufficient reason, The referee shall, at the termination of every professional boxing, professional mixed martial arts, amateur mixed martial arts, or professional sparring match or exhibition, indicate a winner. The fees of the referee and other licensed officials may be fixed by the commissioner and shall be paid by the licensed organization.

Source: Laws 1957, c. 382, § 6, p. 1328; Laws 1980, LB 849, § 6; Laws 2002, LB 482, § 3; Laws 2007, LB471, § 4; Laws 2012, LB869, § 5; Laws 2015, LB291, § 4. Effective date May 27, 2015.

81-8,133.01 Other officials and contestants; license required; fees; revocation of license.

The State Athletic Commissioner may grant licenses to qualified physicians, managers, matchmakers, and professional mixed martial arts, professional boxing, or professional sparring match or exhibition judges upon an application and payment of an annual fee set by the commissioner in rule and regulation Such fee for matchmakers shall be not less than ten dollars and not more than one hundred dollars. Such fee for physicians, managers, and professional mixed martial arts, professional boxing, or professional sparring match or exhibition judges shall be not less than ten dollars and not more than twenty dollars. The commissioner may also grant licenses to qualified timekeepers contestants, and seconds upon an application and payment of an annual fee set by the commissioner in rule and regulation. Such fee shall be not less than ten dollars and not more than twenty dollars. The application shall include the applicant's social security number. No person shall serve as physician, manager, matchmaker, or judge at any professional mixed martial arts, professional boxing, or professional sparring match or exhibition who is not licensed as such. No person shall serve as timekeeper or contestant at any professional mixed martial arts or professional boxing match who is not licensed as such The commissioner shall have summary authority to stop any match at which any person is serving in violation of the provisions of this section. Any license granted under the provisions of this section may be revoked for cause.

Source: Laws 1963, c. 501, § 1, p. 1604; Laws 1980, LB 849, § 7; Laws 1984, LB 980, § 1; Laws 1997, LB 752, § 223; Laws 2002, LB 482, § 4; Laws 2007, LB471, § 5; Laws 2012, LB869, § 6; Laws 2015, LB291, § 5.

Effective date May 27, 2015.

81-8,135 Licensee; reports; contents; gross receipts tax; amounts.

Every licensee conducting or holding any professional mixed martial arts, amateur mixed martial arts, or professional boxing match shall furnish to the State Athletic Commissioner a written report showing the articles of agreement between the contestants, the number of tickets sold for each contest, the amount of the gross receipts thereof, the gross receipts from sale of any television rights, and such other matters as the commissioner shall prescribe. Within such time the licensee shall pay to the commissioner a tax of five percent of the total gross receipts of any professional mixed martial arts or professional boxing match or exhibition, exclusive of state and federal taxes, except the gross receipts from sale of television rights, and five percent of such rights, and five percent of the total gross receipts of any amateur mixed martial arts match or exhibition, exclusive of state and federal taxes, except that if such match or exhibition is conducted as an incidental feature in any event or entertainment of a different character, such portion of the total receipts shall be paid to the state as the commissioner may determine, or as may be fixed by rule adopted under section 81-8,139.

Source: Laws 1957, c. 382, § 8, p. 1329; Laws 1961, c. 434, § 1, p. 1349; Laws 1963, c. 520, § 1, p. 1638; Laws 1969, c. 778, § 4, p. 2951; Laws 1980, LB 849, § 9; Laws 2007, LB471, § 7; Laws 2012, LB869, § 8; Laws 2015, LB291, § 6. Effective date May 27, 2015.

81-8,139 State Athletic Commissioner; rules and regulations; powers.

The State Athletic Commissioner shall adopt and promulgate such rules and regulations for the administration and enforcement of sections 81-8,128 to 81-8,142.01 as he or she may deem necessary. Such rules and regulations shall include, but not be limited to, the establishment of written criteria for the granting and revoking of licenses, the setting of license fees, and the qualification requirements for those to be licensed as referees, physicians, managers, matchmakers, and professional boxing, professional mixed martial arts, or professional sparring match or exhibition judges. He or she shall have the power and may control and limit the number of professional mixed martial arts, amateur mixed martial arts, professional boxing, or professional sparring matches or exhibitions given, or to be held, each year, or within one week, in any city or town, or by any organization. He or she may reprimand any amateur or professional athlete or any official or suspend for a period, not to exceed one year, his or her right to participate in any match or exhibition conducted by any licensee for unsportsmanlike conduct while engaged in or arising directly from any match or exhibition, failure to compete in good faith engaging in any sham match or exhibition, or the use of threatening and abusive language toward officials, other contestants, or spectators.

Source: Laws 1957, c. 382, § 12, p. 1330; Laws 1975, LB 5, § 1; Laws 1980, LB 849, § 13; Laws 2002, LB 482, § 5; Laws 2007, LB471, § 9; Laws 2012, LB869, § 10; Laws 2015, LB291, § 7. Effective date May 27, 2015.

(q) PUBLIC COUNSEL

81-8,241 Public Counsel; established; powers and duties; appointment.

The office of Public Counsel is hereby established to exercise the authority and perform the duties provided by sections 81-8,240 to 81-8,254, the Office of Inspector General of Nebraska Child Welfare Act, and the Office of Inspector General of the Nebraska Correctional System Act. The Public Counsel shall be appointed by the Legislature, with the vote of two-thirds of the members required for approval of such appointment from nominations submitted by the Executive Board of the Legislative Council.

Source: Laws 1969, c. 762, § 2, p. 2879; Laws 2012, LB821, § 42; Laws 2015, LB598, § 19. Effective date August 30, 2015.

Cross References

Office of Inspector General of Nebraska Child Welfare Act, see section 43-4301.
Office of Inspector General of the Nebraska Correctional System Act, see section 47-901.

81-8,244 Public Counsel; personnel; appointment; compensation; authority; appoint Inspector General of Nebraska Child Welfare; appoint Inspector General of the Nebraska Correctional System.

- (1)(a) The Public Counsel may select, appoint, and compensate as he or she sees fit, within the amount available by appropriation, such assistants and employees as he or she deems necessary to discharge the responsibilities under sections 81-8,240 to 81-8,254. He or she shall appoint and designate one assistant to be a deputy public counsel, one assistant to be a deputy public counsel for corrections, one assistant to be a deputy public counsel for institutions, and one assistant to be a deputy public counsel for welfare services.
- (b) Such deputy public counsels shall be subject to the control and supervision of the Public Counsel.
- (c) The authority of the deputy public counsel for corrections shall extend to all facilities and parts of facilities, offices, houses of confinement, and institutions which are operated by the Department of Correctional Services and all county or municipal correctional or jail facilities.
- (d) The authority of the deputy public counsel for institutions shall extend to all mental health and veterans institutions and facilities operated by the Department of Health and Human Services and to all regional behavioral health authorities that provide services and all community-based behavioral health services providers that contract with a regional behavioral health authority to provide services, for any individual who was a patient within the prior twelve months of a state-owned and state-operated regional center, and to all complaints pertaining to administrative acts of the department, authority, or provider when those acts are concerned with the rights and interests of individuals placed within those institutions and facilities or receiving community-based behavioral health services.
- (e) The authority of the deputy public counsel for welfare services shall extend to all complaints pertaining to administrative acts of administrative agencies when those acts are concerned with the rights and interests of individuals involved in the welfare services system of the State of Nebraska.
- (f) The Public Counsel may delegate to members of the staff any authority or duty under sections 81-8,240 to 81-8,254 except the power of delegation and the duty of formally making recommendations to administrative agencies or reports to the Governor or the Legislature.

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- (2) The Public Counsel shall appoint the Inspector General of Nebraska Child Welfare as provided in section 43-4317. The Inspector General of Nebraska Child Welfare shall have the powers and duties provided in the Office of Inspector General of Nebraska Child Welfare Act.
- (3) The Public Counsel shall appoint the Inspector General of the Nebraska Correctional System as provided in section 47-904. The Inspector General of the Nebraska Correctional System shall have the powers and duties provided in the Office of Inspector General of the Nebraska Correctional System Act.

Source: Laws 1969, c. 762, § 5, p. 2880; Laws 1976, LB 687, § 1; Laws 1994, LB 1224, § 87; Laws 2008, LB467, § 2; Laws 2012, LB821, § 43; Laws 2015, LB598, § 20. Effective date August 30, 2015.

Cross References

Office of Inspector General of Nebraska Child Welfare Act, see section 43-4301.
Office of Inspector General of the Nebraska Correctional System Act, see section 47-901.

81-8,245 Public Counsel; powers; enumerated.

The Public Counsel shall have the power to:

- (1) Investigate, on complaint or on his or her own motion, any administrative act of any administrative agency;
- (2) Prescribe the methods by which complaints are to be made, received, and acted upon; determine the scope and manner of investigations to be made; and, subject to the requirements of sections 81-8,240 to 81-8,254, determine the form, frequency, and distribution of his or her conclusions, recommendations, and proposals;
- (3) Conduct inspections of the premises, or any parts thereof, of any administrative agency or any property owned, leased, or operated by any administrative agency as frequently as is necessary, in his or her opinion, to carry out duties prescribed under sections 81-8,240 to 81-8,254;
- (4) Request and receive from each administrative agency, and such agency shall provide, the assistance and information the counsel deems necessary for the discharge of his or her responsibilities; inspect and examine the records and documents of all administrative agencies notwithstanding any other provision of law; and enter and inspect premises within any administrative agency's control:
- (5) Issue a subpoena, enforceable by action in an appropriate court, to compel any person to appear, give sworn testimony, or produce documentary or other evidence deemed relevant to a matter under his or her inquiry. A person thus required to provide information shall be paid the same fees and travel allowances and shall be accorded the same privileges and immunities as are extended to witnesses in the district courts of this state and shall also be entitled to have counsel present while being questioned;
- (6) Undertake, participate in, or cooperate with general studies or inquiries, whether or not related to any particular administrative agency or any particular administrative act, if he or she believes that they may enhance knowledge about or lead to improvements in the functioning of administrative agencies;
- (7) Make investigations, reports, and recommendations necessary to carry out his or her duties under the State Government Effectiveness Act;

- (8) Carry out his or her duties under the Office of Inspector General of Nebraska Child Welfare Act. If any of the provisions of sections 81-8,240 to 81-8,254 conflict with provisions of the Office of Inspector General of Nebraska Child Welfare Act, the provisions of such act shall control;
- (9) Carry out his or her duties under the Office of Inspector General of the Nebraska Correctional System Act. If any of the provisions of sections 81-8,240 to 81-8,254 conflict with the provisions of the Office of Inspector General of the Nebraska Correctional System Act, the provisions of such act shall control;
- (10) Investigate allegations of violation of subsection (2) of section 84-908 by an administrative agency pursuant to a complaint made to his or her office and make a determination as to whether such administrative agency has violated such subsection. The Public Counsel shall report his or her determination in writing to the Governor, the Secretary of State, the Attorney General, the Executive Board of the Legislative Council, and the director or chief executive officer of the agency. The report to the executive board shall be submitted electronically; and
 - (11) Investigate and address the complaint and case of:
- (a) Any juvenile committed to the custody of a youth rehabilitation and treatment center; and
- (b) Any juvenile released from a youth rehabilitation and treatment center for reentry into the community, while that juvenile is subject to the Community and Family Reentry Process and a service or treatment program in which the juvenile may be involved after his or her release from a youth rehabilitation and treatment center, whether that service or program is administrated by the Office of Juvenile Services or a private provider in the community. The Office of Juvenile Services and private providers in the community shall cooperate with any investigation conducted by the Public Counsel pursuant to this subdivision and provide all documentation and information requested by the Public Counsel in connection with such an investigation.

Source: Laws 1969, c. 762, § 6, p. 2880; Laws 1976, LB 687, § 2; Laws 1993, LB 44, § 11; Laws 2012, LB821, § 44; Laws 2013, LB242, § 1; Laws 2013, LB561, § 62; Laws 2015, LB598, § 21. Effective date August 30, 2015.

Cross References

Office of Inspector General of Nebraska Child Welfare Act, see section 43-4301.

Office of Inspector General of the Nebraska Correctional System Act, see section 47-901.

State Government Effectiveness Act, see section 81-2701.

(y) NEBRASKA SESQUICENTENNIAL COMMISSION

81-8,310 Nebraska Sesquicentennial Commission; duties; powers; report.

(1) The Nebraska Sesquicentennial Commission shall develop programs and plans for official observance of the one hundred fiftieth anniversary of Nebraska statehood in 2017. The commission shall work closely with various state agencies, boards, commissions, and political subdivisions, including the State Department of Education, the Department of Roads, the Nebraska State Historical Society, the Nebraska State Fair Board, the Game and Parks Commission, and the Nebraska Tourism Commission, to execute commemorative events and to implement educational activities with emphasis on events and activities that promote Nebraska and its economy by focusing on the state's history, cultural

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diversity, and unique geography. The commission may also seek the guidance and support of any other groups or organizations the commission deems necessary or helpful in fulfilling its purpose.

- (2) The commission may employ personnel, contract for services, and receive, expend, and allocate gifts, grants, and donations to aid in the performance of its duties. The commission is empowered to expend and allocate any appropriations authorized by the Legislature to carry out the purposes of sections 81-8,309 and 81-8,310.
- (3) The commission shall expend and allocate at least five percent of the money in the Nebraska 150 Sesquicentennial Plate Proceeds Fund on January 1, 2017, for awarding one or more grants to any person who applies to the commission for support for a local sesquicentennial event or project according to standards and guidelines determined by the commission.
- (4) The commission shall report electronically to the Legislature on or before July 1 in 2016, 2017, and 2018 detailing the expenditures made from the fund pursuant to this section.

Source: Laws 2014, LB744, § 2; Laws 2015, LB220, § 10. Effective date August 30, 2015.

ARTICLE 11

DEPARTMENT OF ADMINISTRATIVE SERVICES

(f) STATE GOVERNMENT RECYCLING MANAGEMENT ACT

Section

81-1185. State government recyclable material, defined.

(f) STATE GOVERNMENT RECYCLING MANAGEMENT ACT

81-1185 State government recyclable material, defined.

For purposes of the State Government Recycling Management Act, state government recyclable material means any product or material that has reached the end of its useful life, is obsolete, or is no longer needed by state government and for which there are readily available markets to take the material. State government recyclable material includes paper, paperboard, aluminum and other metals, yard waste, glass, tires, oil, and plastics. State government recyclable material does not include cans or other containers recycled under section 83-915.01.

Source: Laws 1986, LB 380, § 1; R.S.1943, (1987), § 81-1140.01; Laws 1990, LB 987, § 2; R.S.Supp.,1990, § 81-1644; Laws 2000, LB 654, § 38; Laws 2015, LB605, § 83. Effective date August 30, 2015.

ARTICLE 12

DEPARTMENT OF ECONOMIC DEVELOPMENT

(a) GENERAL PROVISIONS

Section

81-1201.21. Job Training Cash Fund; created; use; investment.

81-1211. Lead-Based Paint Hazard Control Cash Fund; created; use; investment.

81-1212. Repealed. Laws 2015, LB 7, § 1.

81-1213. Industrial Recovery Fund; created; administration; investment; use; termination.

| | DEPARTMENT OF ECONOMIC DEVELOPMENT §81-1201.21 |
|--|---|
| Section | |
| | (o) NEBRASKA OPPORTUNITY ZONE ACT |
| 81-12,117. 81-12,118. 81-12,119. 81-12,120. 81-12,121. 81-12,123. 81-12,124. | Repealed. Laws 2015, LB 4, § 1. |
| | (s) SITE AND BUILDING DEVELOPMENT ACT |
| 81-12,146. 81-12,147. | Site and Building Development Fund; created; funding; investment. Site and Building Development Fund; use; eligible activities. |
| | (t) BUSINESS INNOVATION ACT |
| 81-12,153. 81-12,157. 81-12,158. | Terms, defined. Planning grants; phase one program; limitations. Financial assistance program to create prototype of certain products; established; funds; match required; limitation. |
| 81-12,159. | Innovation in value-added agriculture program; established; purpose; |
| 81-12,160. | eligibility; match required; limitation. Financial assistance program to commercialize product or process; established; purpose; funds; match required; limitation. |
| 81-12,161. | Financial assistance program relating to college or university research and development; established; funds; match required; limitation. |
| 81-12,162. | Small business investment program; established; award; criteria; considerations; funds; match required; department; contracts authorized; limitation. |
| 81-12,163. | Appropriations; legislative intent. |
| 81-12,166. | Report; contents; certain records confidential. |

(a) GENERAL PROVISIONS

81-1201.21 Job Training Cash Fund; created; use; investment.

- (1) There is hereby created the Job Training Cash Fund. The fund shall be under the direction of the Department of Economic Development. Money may be transferred to the fund pursuant to subdivision (1)(b)(iii) of section 48-621 and from the Cash Reserve Fund at the direction of the Legislature. The department shall establish a subaccount for all money transferred from the Cash Reserve Fund to the Job Training Cash Fund on or after July 1, 2005.
- (2) The money in the Job Training Cash Fund or the subaccount established in subsection (1) of this section shall be used (a) to provide reimbursements for job training activities, including employee assessment, preemployment training, on-the-job training, training equipment costs, and other reasonable costs related to helping industry and business locate or expand in Nebraska, (b) to provide upgrade skills training of the existing labor force necessary to adapt to new technology or the introduction of new product lines, (c) to provide grants pursuant to section 81-1210.02, or (d) as provided in section 79-2308. The department shall give a preference to job training activities carried out in whole or in part within an enterprise zone designated pursuant to the Enterprise Zone Act.
- (3) The department shall establish a subaccount within the fund to provide training grants for training employees and potential employees of businesses that (a) employ twenty-five or fewer employees on the application date, (b) employ, or train for potential employment, residents of rural areas of Nebraska, or (c) are located in or employ, or train for potential employment, residents of

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high-poverty areas as defined in section 81-1203. The department shall calculate the amount of prior year investment income earnings accruing to the fund and allocate such amount to the subaccount for training grants under this subsection. The subaccount shall also be used as provided in the Teleworker Job Creation Act and as provided in section 81-1210.02. The department shall give a preference to training grants for businesses located in whole or in part within an enterprise zone designated pursuant to the Enterprise Zone Act.

- (4) The State Treasurer shall transfer two hundred fifty thousand dollars from the Job Training Cash Fund to the General Fund no later than July 15 of 2015 and 2016.
- (5) Any money in the Job Training Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 1989, LB 305, § 3; Laws 1994, LB 1066, § 107; Laws 1995, LB 1, § 15; Laws 2000, LB 953, § 11; Laws 2005, LB 427, § 1; Laws 2007, LB322, § 27; Laws 2008, LB956, § 1; Laws 2009, LB316, § 22; Laws 2009, First Spec. Sess., LB3, § 72; Laws 2010, LB961, § 1; Laws 2010, LB1081, § 12; Laws 2011, LB386, § 4; Laws 2012, LB946, § 11; Laws 2013, LB476, § 1; Laws 2014, LB800, § 6; Laws 2015, LB382, § 3; Laws 2015, LB661, § 34.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB382, section 3, with LB661, section 34, to reflect all

Note: Changes made by LB661 became effective May 21, 2015. Changes made by LB382 became effective August 30, 2015.

Cross References

Enterprise Zone Act, see section 13-2101.01.
Nebraska Capital Expansion Act, see section 72-1269.
Nebraska State Funds Investment Act, see section 72-1260.
Teleworker Job Creation Act, see section 48-3001.

81-1211 Lead-Based Paint Hazard Control Cash Fund; created; use; investment.

The Lead-Based Paint Hazard Control Cash Fund is created in the Department of Economic Development. The fund shall receive transfers as authorized by the Legislature. The department shall use the entirety of the fund to award a grant to a city of the metropolitan class to carry out lead-based paint hazard control on owner-occupied properties, contingent upon formal notification by the United States Department of Housing and Urban Development that it intends to award a grant to a city of the metropolitan class to carry out the federal Residential Lead-Based Paint Hazard Reduction Act of 1992, 42 U.S.C. 4852, as such section existed on January 1, 2015. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act. The fund terminates on July 1, 2016.

Source: Laws 2015, LB661, § 37. Effective date May 21, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

81-1212 Repealed. Laws 2015, LB 7, § 1.

81-1213 Industrial Recovery Fund; created; administration; investment; use; termination.

- (1) The Industrial Recovery Fund is created. The fund shall be administered by the Department of Economic Development. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.
- (2) The department may provide assistance from the fund to a political subdivision impacted by a sudden and significant private-sector entity closure or downsizing that will have a significant impact on the community. The assistance shall be used to mitigate the economic impact of the closure or downsizing by making necessary improvements to the buildings and infrastructure, or both, related to the assets of the private-sector entity.
- (3) The Industrial Recovery Fund terminates on May 30, 2015. Upon such date, the State Treasurer shall transfer fifty percent of the money in the fund to the Site and Building Development Fund and fifty percent of the money in the fund to the Affordable Housing Trust Fund.

Source: Laws 2011, LB388, § 9; Laws 2015, LB457, § 2. Effective date May 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act. see section 72-1260.

(o) NEBRASKA OPPORTUNITY ZONE ACT

81-12,117 Repealed. Laws 2015, LB 4, § 1.

81-12,118 Repealed. Laws 2015, LB 4, § 1.

81-12,119 Repealed. Laws 2015, LB 4, § 1.

81-12,120 Repealed. Laws 2015, LB 4, § 1.

81-12,121 Repealed. Laws 2015, LB 4, § 1.

81-12,123 Repealed. Laws 2015, LB 4, § 1.

81-12,124 Repealed. Laws 2015, LB 4, § 1.

(s) SITE AND BUILDING DEVELOPMENT ACT

81-12,146 Site and Building Development Fund; created; funding; investment.

The Site and Building Development Fund is created. The fund shall receive money pursuant to section 76-903 and may include revenue from appropriations from the Legislature, grants, private contributions, repayment of loans, and all other sources. The Department of Economic Development, as part of its comprehensive business development strategy, shall administer the fund. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2011, LB388, § 3; Laws 2015, LB457, § 3. Effective date May 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

81-12,147 Site and Building Development Fund; use; eligible activities.

The Department of Economic Development shall use the Site and Building Development Fund to finance loans, grants, subsidies, credit enhancements, and other financial assistance for industrial site and building development and for expenses of the department as appropriated by the Legislature for administering the fund. The following activities are eligible for assistance from the fund:

- (1) Grants or zero-interest loans to villages, cities, or counties to acquire land, infuse infrastructure, or otherwise make large sites and buildings ready for industrial development;
- (2) Matching funds for new construction, rehabilitation, or acquisition of land and buildings to assist villages, cities, and counties;
- (3) Technical assistance, design and finance services, and consultation for villages, cities, and counties for the preparation and creation of industrial-ready sites and buildings;
 - (4) Loan guarantees for eligible projects;
- (5) Projects making industrial-ready sites and buildings more accessible to business and industry;
- (6) Infrastructure projects necessary for the development of industrial-ready sites and buildings; and
- (7) Projects that mitigate the economic impact of a closure or downsizing of a private-sector entity by making necessary improvements to buildings and infrastructure.

Source: Laws 2011, LB388, § 4; Laws 2015, LB457, § 4. Effective date May 30, 2015.

(t) BUSINESS INNOVATION ACT

81-12,153 Terms, defined.

For purposes of the Business Innovation Act:

- (1) Department means the Department of Economic Development;
- (2) Distressed area means a municipality, a county with a population of fewer than one hundred thousand inhabitants according to the most recent federal decennial census, an unincorporated area within a county, or a census tract in Nebraska that (a) has an unemployment rate which exceeds the statewide average unemployment rate, (b) has a per capita income below the statewide average per capita income, or (c) had a population decrease between the two most recent federal decennial censuses:
- (3) Federal grant program means the federal Small Business Administration's Small Business Innovation Research grant program or Small Business Technology Transfer grant program;
- (4) Microenterprise means a for-profit business entity with not more than ten full-time equivalent employees;
- (5) Prototype means an original model on which something is patterned by a resident of Nebraska or a company located in Nebraska; and

(6) Value-added agriculture means increasing the net worth of food or nonfood agricultural products by processing, alternative production and handling methods, collective marketing, or other innovative practices.

Source: Laws 2011, LB387, § 2; Laws 2015, LB449, § 1. Operative date August 30, 2015.

Termination date December 1, 2021.

81-12,157 Planning grants; phase one program; limitations.

- (1) The department shall establish a phase one program to provide grants to small businesses that qualify under the federal grant program for the purposes of planning for an application under the federal grant program. If a small business receives funding under the federal grant program, the department or a nonprofit entity designated by the department may make grants to match up to sixty-five percent of the amount of the federal grant.
- (2) Planning grants under subsection (1) of this section shall not exceed five thousand dollars per project. Federal award matching grants under this section shall not exceed one hundred thousand dollars. No business shall receive funding for more than one project every two years.
- (3) The department may award up to four million dollars per year for grants under this section.

Source: Laws 2011, LB387, § 6; Laws 2015, LB449, § 2. Operative date August 30, 2015.

Termination date December 1, 2021.

81-12,158 Financial assistance program to create prototype of certain products; established; funds; match required; limitation.

- (1) The department shall establish a financial assistance program to provide financial assistance to businesses that employ no more than five hundred employees or to individuals for the purposes of creating a prototype of a product stemming from research and development at a business operating in Nebraska or a public or private college or university in Nebraska.
- (2) Funds shall be matched by nonstate funds equivalent in money equal to fifty percent of the funds requested. Matching funds may be from any nonstate source, including private foundations, federal or local government sources, quasi-governmental entities, or commercial lending institutions, or any other funds whose source does not include funds appropriated by the Legislature. The amount the department may provide shall not exceed one hundred fifty thousand dollars per project.
- (3) A business or individual applying for financial assistance under this section shall include a business plan that includes a proof-of-concept demonstration.
- (4) Financial assistance under this section shall be expended within twenty-four months after the date of the awarding decision.
- (5) The department may award up to four million dollars per year for financial assistance under this section.

Source: Laws 2011, LB387, § 7; Laws 2015, LB449, § 3. Operative date August 30, 2015.

Termination date December 1, 2021.

81-12,159 Innovation in value-added agriculture program; established; purpose; eligibility; match required; limitation.

- (1) The department shall establish an innovation in value-added agriculture program. The purpose of this program is to provide financial assistance to:
- (a) Support small enterprise formation in the agricultural sector of Nebraska's rural economy, including innovative efforts for value-added enterprises;
- (b) Support the development of agricultural communities and economic opportunity through innovation in farming and ranching operations, rural communities, and businesses for the development of value-added agricultural products;
- (c) Enhance the income and opportunity for farming and ranching operations in Nebraska in order to stem the decline in their numbers;
- (d) Increase the farming and ranching operations' share of the food-system profit;
- (e) Enhance opportunities for farming and ranching operations to participate in electronic commerce and new and emerging markets that strengthen rural economic opportunities; and
- (f) Encourage the production and marketing of specialty crops in Nebraska and support the creation and development of agricultural enterprises and businesses that produce and market specialty crops in Nebraska.
- (2) Agricultural cooperatives, farming or ranching operations, and private businesses and enterprises operating in Nebraska shall be eligible for financial assistance under this section.
- (3) An entity receiving financial assistance shall provide a match of twenty-five percent for such assistance.
- (4) The department may award up to four million dollars per year for financial assistance under this section.

Source: Laws 2011, LB387, § 8; Laws 2015, LB449, § 4. Operative date August 30, 2015.

Termination date December 1, 2021.

81-12,160 Financial assistance program to commercialize product or process; established; purpose; funds; match required; limitation.

- (1) The department shall establish a financial assistance program to provide financial assistance to businesses operating in Nebraska that employ no more than five hundred employees or to individuals that have a prototype of a product or process for the purposes of commercializing such product or process. The applicant shall submit a feasibility study stating the potential sales and profit projections for the product or process.
- (2) The department shall create a program with the following provisions to support commercialization of a product or process:
- (a) Commercialization infrastructure documentation, including market assessments and start-up strategic planning;
 - (b) Promotion, marketing, advertising, and consulting;
 - (c) Management and business planning support;
 - (d) Linking companies and entrepreneurs to mentors;
- (e) Preparing companies and entrepreneurs to acquire venture capital; and

- (f) Linking companies to sources of capital.
- (3) Funds shall be matched by nonstate funds equal to fifty percent of the funds requested. Matching funds may be from any nonstate source, including private foundations, federal or local government sources, quasi-governmental entities, or commercial lending institutions, or any other funds whose source does not include funds appropriated by the Legislature.
- (4) The department shall not provide more than five hundred thousand dollars to any one project. The department may award up to four million dollars per year for financial assistance under this section.
- (5) Financial assistance provided under this section shall be expended within twenty-four months after the date of the awarding decision.

Source: Laws 2011, LB387, § 9; Laws 2015, LB449, § 5. Operative date August 30, 2015.

Termination date December 1, 2021.

81-12,161 Financial assistance program relating to college or university research and development; established; funds; match required; limitation.

- (1) The department shall establish a financial assistance program to provide financial assistance to businesses operating in Nebraska that use the faculty or facilities of a public or private college or university in Nebraska for applied research and development of new products or use intellectual property generated at a public or private college or university in Nebraska.
- (2) A business may apply for up to two awards in any four-year period per project. The department may provide up to one hundred thousand dollars for the first phase of a project. If the first phase is successful and agreed-upon contractual requirements are met during the first phase, the department may provide up to four hundred thousand dollars for the second phase of the project.
- (3) Funds shall be matched by nonstate funds equivalent in money equal to one hundred percent of the funds requested for both phases of the project. Matching funds may be from any nonstate source, including private foundations, federal or local government sources, quasi-governmental entities, or commercial lending institutions, or any other funds whose source does not include funds appropriated by the Legislature.
- (4) The department may award up to four million dollars per year for financial assistance under this section.

Source: Laws 2011, LB387, § 10; Laws 2015, LB449, § 6. Operative date August 30, 2015.

Termination date December 1, 2021.

81-12,162 Small business investment program; established; award; criteria; considerations; funds; match required; department; contracts authorized; limitation.

- (1) The department shall establish a small business investment program. The program:
- (a) Shall provide grants to microloan delivery or microloan technical assistance organizations to:

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- (i) Better assure that Nebraska's microenterprises are able to realize their full potential to create jobs, enhance entrepreneurial skills and activity, and increase low-income households' capacity to become self-sufficient;
 - (ii) Provide funding to foster the creation of microenterprises;
- (iii) Establish the department as the coordinating office for the facilitation of microlending and microenterprise development;
- (iv) Facilitate the development of a permanent, statewide infrastructure of microlending support organizations to serve Nebraska's microenterprise and self-employment sectors;
- (v) Enable the department to provide grants to community-based microenterprise development organizations in order to encourage the development and growth of microenterprises throughout Nebraska; and
- (vi) Enable the department to engage in contractual relationships with statewide microlending support organizations which have the capacity to leverage additional nonstate funds for microenterprise lending.

To the maximum extent possible, the selection process should assure that the distribution of such financial assistance provides equitable access to the benefits of the Business Innovation Act by all geographic areas of the state; and

- (b) May identify and coordinate other state and federal sources of funds which may be available to the department to enhance the state's ability to facilitate financial assistance pursuant to the program.
- (2) To establish the criteria for making an award to a microloan delivery or microloan technical assistance organization, the department shall consider:
- (a) The plan for providing business development services and microloans to microenterprises;
- (b) The scope of services to be provided by the microloan delivery or microloan technical assistance organization;
- (c) The plan for coordinating the services and loans provided by the microloan delivery or microloan technical assistance organization with commercial lending institutions;
- (d) The geographic representation of all regions of the state, including both urban and rural communities and neighborhoods;
- (e) The ability of the microloan delivery or microloan technical assistance organization to provide for business development in areas of chronic economic distress and low-income regions of the state;
- (f) The ability of the microloan delivery or microloan technical assistance organization to provide business training and technical assistance to microenterprise clients;
- (g) The ability of the microloan delivery or microloan technical assistance organization to monitor and provide financial oversight of recipients of microloans; and
- (h) Sources and sufficiency of operating funds for the microenterprise development organization.
- (3) Awards made by the department to a microloan delivery or microloan technical assistance organization may be used to:
- (a) Satisfy matching fund requirements for other federal or private grants; 2015 Supplement 1250

- (b) Establish a revolving loan fund from which the microloan delivery or microloan technical assistance organization may make loans to microenterprises;
- (c) Establish a guaranty fund from which the microloan delivery or microloan technical assistance organization may guarantee loans made by commercial lending institutions to microenterprises;
- (d) Provide funding for the operating costs of a microloan delivery or microloan technical assistance organization not to exceed twenty percent; and
- (e) Provide grants to establish loan-loss reserve funds to match loan capital borrowed from other sources, including federal microenterprise loan programs.
- (4) Any award of financial assistance to a microloan delivery or microloan technical assistance organization shall meet the following qualifications:
- (a) Funds shall be matched by nonstate funds equivalent in money or in-kind contributions or a combination of both equal to thirty-five percent of the grant funds requested. Such matching funds may be from any nonstate source, including private foundations, federal or local government sources, quasi-governmental entities, or commercial lending institutions, or any other funds whose source does not include funds appropriated by the Legislature;
- (b) Microloan funds shall be disbursed in microloans which do not exceed one hundred thousand dollars or used to capitalize loan-loss reserve funds for such loans; and
- (c) A minimum of fifty percent of the microloan funds shall be used by microenterprise development assistance organizations for small business technical assistance.

The department may contract with one or more statewide microenterprise development assistance organizations to carry out this section.

(5) Each year the department shall award at least one million dollars but not more than two million dollars under this section.

Source: Laws 2011, LB387, § 11; Laws 2015, LB449, § 7.

Operative date July 1, 2015.

Termination date December 1, 2021.

81-12,163 Appropriations; legislative intent.

- (1) It is the intent of the Legislature to appropriate seven million dollars from the General Fund to the department for the Business Innovation Act for each of fiscal years 2015-16 and 2016-17.
- (2) Up to five percent of the funds appropriated may be used by the department, or by a nonprofit entity with which the department contracts, for administrative expenses.

Source: Laws 2011, LB387, § 12; Laws 2015, LB449, § 8.

Operative date July 1, 2015.

Termination date December 1, 2021.

81-12,166 Report; contents; certain records confidential.

(1) The department shall submit an annual report to the Governor and the Legislature on or before July 1 of each year which includes, but is not limited to, a description of the demand for financial assistance and programs under the Business Innovation Act from all geographic regions in Nebraska, a listing of

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the recipients and amounts of financial assistance awarded pursuant to the act in the previous fiscal year, the impact of the financial assistance, and an evaluation of the act's performance based on the documented goals of the recipients. The report submitted to the Legislature shall be submitted electronically. The department may require recipients to provide periodic performance reports to enable the department to fulfill the requirements of this section. The report shall contain no information that is protected by state or federal confidentiality laws.

(2) Applications for funding and related documentation which may be received, developed, created, or otherwise maintained by the Department of Economic Development in administering the Business Innovation Act may be deemed confidential by the department and not subject to public disclosure.

Source: Laws 2011, LB387, § 15; Laws 2012, LB782, § 196; Laws 2015, LB449, § 9.

Operative date August 30, 2015. Termination date December 1, 2021.

ARTICLE 13 PERSONNEL

(a) STATE PERSONNEL SERVICE

Section

81-1354.05. Personnel Division Revolving Fund; created; use; investment.

(a) STATE PERSONNEL SERVICE

81-1354.05 Personnel Division Revolving Fund; created; use; investment.

- (1) The Personnel Division Revolving Fund is created. The fund shall be administered by the personnel division of the Department of Administrative Services. The fund shall consist of (a) all funds received by the personnel division for employee recognition programs and advertising and (b) assessments charged by the Director of Personnel to state agencies, boards, and commissions for human service management services provided by the division. Such assessments shall be adequate to cover actual and necessary expenses associated with providing the services. The fund shall be used to pay for expenses incurred by the division to provide such services.
- (2) State agencies, boards, and commissions shall make the personnel division assessment payments to the fund (a) in one payment no later than August 1 of each year, (b) in two equal payments the first of which shall be made no later than August 1 and the second of which shall be made no later than February 1 of each year, or (c) in four equal payments to be made no later than August 1, October 1, February 1, and April 1 of each year, at the discretion of the personnel administrator.
- (3) Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2000, LB 654, § 36; Laws 2015, LB661, § 35. Effective date May 21, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

ARTICLE 14 LAW ENFORCEMENT

(b) COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Section

- 81-1415. Commission, defined.
- 81-1416. Nebraska Commission on Law Enforcement and Criminal Justice; created; purpose.
- 81-1423. Commission; powers; duties.
- 81-1426.01. County Justice Reinvestment Grant Program; created; grant recipient; duties: report.
- 81-1429.02. Human Trafficking Victim Assistance Fund; created; use; investment.

(e) OFFICE OF VIOLENCE PREVENTION

81-1450. Office of Violence Prevention; director; administration and supervision; responsibilities; report; advisory council; meetings; duties.

(b) COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

81-1415 Commission, defined.

As used in sections 81-1415 to 81-1426.01, unless the context otherwise requires: Commission means the Nebraska Commission on Law Enforcement and Criminal Justice.

Source: Laws 1969, c. 774, § 1, p. 2932; Laws 2015, LB605, § 84. Effective date August 30, 2015.

81-1416 Nebraska Commission on Law Enforcement and Criminal Justice; created; purpose.

There is hereby created the Nebraska Commission on Law Enforcement and Criminal Justice. The commission shall educate the community at large to the problems encountered by law enforcement authorities, promote respect for law and encourage community involvement in the administration of criminal justice. The commission shall be an agency of the state, and the exercise by the commission of the powers conferred by the provisions of sections 81-1415 to 81-1426.01 shall be deemed to be an essential governmental function of the state.

Source: Laws 1969, c. 774, § 2, p. 2932; Laws 2015, LB605, § 85. Effective date August 30, 2015.

81-1423 Commission; powers; duties.

The commission shall have authority to:

- (1) Adopt and promulgate rules and regulations for its organization and internal management and rules and regulations governing the exercise of its powers and the fulfillment of its purposes under sections 81-1415 to 81-1426.01:
- (2) Delegate to one or more of its members such powers and duties as it may deem proper;
- (3) Coordinate and jointly pursue its activities with the Governor's Policy Research Office;

- (4) Appoint and abolish such advisory committees as may be necessary for the performance of its functions and delegate appropriate powers and duties to them;
- (5) Plan improvements in the administration of criminal justice and promote their implementation;
- (6) Make or encourage studies of any aspect of the administration of criminal justice;
- (7) Conduct research and stimulate research by public and private agencies which shall be designed to improve the administration of criminal justice;
- (8) Coordinate activities relating to the administration of criminal justice among agencies of state and local government;
- (9) Cooperate with the federal and other state authorities concerning the administration of criminal justice;
- (10) Accept and administer loans, grants, and donations from the United States, its agencies, the State of Nebraska, its agencies, and other sources, public and private, for carrying out any of its functions, except that no communications equipment shall be acquired and no approval for acquisition of communications equipment shall be granted without receiving the written approval of the Director of Communications of the office of Chief Information Officer;
- (11) Enter into contracts, leases, and agreements necessary, convenient, or desirable for carrying out its purposes and the powers granted under sections 81-1415 to 81-1426.01 with agencies of state or local government, corporations, or persons;
- (12) Acquire, hold, and dispose of personal property in the exercise of its powers;
- (13) Conduct random annual audits of criminal justice agencies to verify the accuracy and completeness of criminal history record information maintained by such agencies and to determine compliance with laws and regulations dealing with the dissemination, security, and privacy of criminal history information;
- (14) Do all things necessary to carry out its purposes and for the exercise of the powers granted in sections 81-1415 to 81-1426.01, except that no activities or transfers or expenditures of funds available to the commission shall be inconsistent with legislative policy as reflected in substantive legislation, legislative intent legislation, or appropriations legislation;
- (15) Exercise budgetary and administrative control over the Crime Victim's Reparations Committee and the Jail Standards Board; and
 - (16) Do all things necessary to carry out sections 81-1843 to 81-1851.

Source: Laws 1969, c. 774, § 9, p. 2934; Laws 1971, LB 225, § 1; Laws 1975, LB 427, § 20; Laws 1978, LB 713, § 27; Laws 1979, LB 412, § 11; Laws 1979, LB 322, § 57; Laws 1981, LB 477, § 7; Laws 1981, LB 545, § 36; Laws 1981, LB 328, § 1; Laws 1986, LB 540, § 1; Laws 1994, LB 971, § 15; Laws 2003, LB 46, § 16; Laws 2004, LB 270, § 4; Laws 2005, LB 538, § 21; Laws 2006, LB 921, § 10; Laws 2011, LB390, § 18; Laws 2015, LB605, § 86. Effective date August 30, 2015.

Cross References

Crime victim's reparations, see Chapter 81, article 18. Jail Standards Board, see sections 83-4,124 to 83-4,134.

81-1426.01 County Justice Reinvestment Grant Program; created; grant recipient; duties; report.

- (1) There is created a separate and distinct budgetary program within the commission to be known as the County Justice Reinvestment Grant Program. Funding shall be used to provide grants to counties to help offset jail costs. It is the intent of the Legislature to appropriate five hundred thousand dollars to the County Justice Reinvestment Grant Program.
- (2) The annual General Fund appropriation to the County Justice Reinvestment Grant Program shall be apportioned to the counties as grants in accordance with a formula established in rules and regulations adopted and promulgated by the commission. The formula shall be based on the total number per county of individuals incarcerated in jails and the total capacity of jails.
- (3) Funds provided to counties under the County Justice Reinvestment Grant Program shall be used exclusively to assist counties in the event that their average daily jail population increases after August 30, 2015. In distributing funds provided under the County Justice Reinvestment Grant Program, counties shall demonstrate to the commission that their average daily jail population increased, using data to pinpoint the contributing factors, as a result of the implementation of Laws 2015, LB605. The commission shall grant funds to counties which have an increase in population compared to the average daily jail population of the preceding three fiscal years. In calculating the average daily jail population, counties shall only include post-adjudication inmates who are serving sentences or inmates serving custodial sanctions due to probation violations. Counties may apply for grants one year after August 30, 2015.
- (4) No funds appropriated or distributed under the County Justice Reinvestment Grant Program shall be used for the construction of secure detention facilities, secure treatment facilities, secure confinement facilities, or county jails. Grants received under this section shall not be used for capital construction or the lease or acquisition of facilities. Any funds appropriated to the County Justice Reinvestment Grant Program to be distributed to counties under this section shall be retained by the commission to be distributed in the form of grants in the following fiscal year.
- (5) In distributing funds provided under the County Justice Reinvestment Grant Program, recipients shall prioritize use of the funds for programs, services, and approaches that reduce jail populations and costs.
- (6) Any county receiving grants under the County Justice Reinvestment Grant Program shall submit annual information electronically to the commission as required by rules and regulations adopted and promulgated by the commission. The information shall include, but not be limited to, the objective sought for the grant and estimated savings and reduction in jail inmates.
- (7) The commission shall report annually to the Governor and the Legislature on the distribution and use of funds for grants appropriated under the County Justice Reinvestment Grant Program. The report shall include, but not be limited to, the information listed under subsection (6) of this section. The report submitted to the Legislature shall be submitted electronically.

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(8) The commission shall adopt and promulgate rules and regulations to implement this section.

Source: Laws 2015, LB605, § 87. Effective date August 30, 2015.

81-1429.02 Human Trafficking Victim Assistance Fund; created; use; investment.

The Human Trafficking Victim Assistance Fund is created. The fund shall contain money donated as gifts, bequests, or other contributions from public or private entities. Funds made available by any department or agency of the United States may also be credited to the fund if so directed by such department or agency. The fund shall be administered by the Nebraska Commission on Law Enforcement and Criminal Justice. All money credited to such fund shall be used to support care, treatment, and other services for victims of human trafficking and commercial sexual exploitation of a child. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2015, LB294, § 20. Operative date May 20, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

(e) OFFICE OF VIOLENCE PREVENTION

81-1450 Office of Violence Prevention; director; administration and supervision; responsibilities; report; advisory council; meetings; duties.

- (1) The Office of Violence Prevention and its director shall be administered and supervised, respectively, by the Nebraska Commission on Law Enforcement and Criminal Justice. Among its responsibilities, the Office of Violence Prevention and its director shall be responsible for developing, fostering, promoting, and assessing violence prevention programs. To accomplish this mission, the duties of the director shall include, but not be limited to, program fundraising, program evaluation, coordination of programs, and assistance with the administration and distribution of funds to violence prevention programs. The office shall file with the Clerk of the Legislature an annual report on or before November 1 of each year regarding its activities to develop, foster, promote, and assess violence prevention programs, the status of program fundraising, evaluation, and coordination, and the administration and distribution of funds to programs. The report shall be submitted electronically.
- (2) The advisory council to the Office of Violence Prevention shall meet at least quarterly. Among its responsibilities, the advisory council shall recommend to the commission rules and regulations regarding program fundraising, program evaluation, coordination of programs, and the criteria used to assess and award funds to violence prevention programs. Priority for funding shall be given to communities and organizations seeking to implement violence prevention programs which appear to have the greatest benefit to the state and which have, as goals, the reduction of street and gang violence, the reduction of homicides and injuries caused by firearms, and the creation of youth employ-

ment opportunities in high-crime areas. The duties of the advisory council shall include, but not be limited to, receiving applications for violence prevention funds, evaluating such applications, and making recommendations to the commission regarding the merits of each application and the amount of any funds that should be awarded. If any funds are awarded to a violence prevention program, the advisory council shall continuously monitor how such funds are being used by the program, conduct periodic evaluations of such programs, assess the progress and success regarding the stated goals of each program awarded funds, and recommend to the commission any modification, continuation, or discontinuation of funding.

Source: Laws 2009, LB63, § 40; Laws 2015, LB167, § 1. Effective date August 30, 2015.

ARTICLE 15 ENVIRONMENTAL PROTECTION

(a) ENVIRONMENTAL PROTECTION ACT

| Section | |
|----------|---|
| 81-1504. | Department; powers; duties. |
| 81-1505. | Council; rules and regulations; standards of air, land, and water quality. |
| 81-1517. | Political subdivision; permits; department; powers; evaluation and |
| | determination of terms and conditions; factors. |
| 81-1518. | Environmental Infrastructure Sustainability Fund; created; use; investment. |
| 81-1519. | Political subdivision; evaluation; application fee; costs; refund. |
| 81-1520. | Political subdivision; evaluation; fee schedule. |
| 81-1532. | Act, how cited. |

(k) WASTEWATER TREATMENT FACILITIES CONSTRUCTION ASSISTANCE ACT 81-15,153. Department; powers and duties.

(a) ENVIRONMENTAL PROTECTION ACT

81-1504 Department; powers; duties.

The department shall have and may exercise the following powers and duties:

- (1) To exercise exclusive general supervision of the administration and enforcement of the Environmental Protection Act, the Integrated Solid Waste Management Act, the Livestock Waste Management Act, and all rules and regulations and orders promulgated under such acts;
- (2) To develop comprehensive programs for the prevention, control, and abatement of new or existing pollution of the air, waters, and land of the state;
- (3) To advise and consult, cooperate, and contract with other agencies of the state, the federal government, and other states, with interstate agencies, and with affected groups, political subdivisions, and industries in furtherance of the purposes of the acts;
- (4) To act as the state water pollution, air pollution, and solid waste pollution control agency for all purposes of the Clean Water Act, as amended, 33 U.S.C. 1251 et seq., the Clean Air Act, as amended, 42 U.S.C. 7401 et seq., the Resource Conservation and Recovery Act, as amended, 42 U.S.C. 6901 et seq., and any other federal legislation pertaining to loans or grants for environmental protection and from other sources, public or private, for carrying out any of its functions, which loans and grants shall not be expended for other than the purposes for which provided;

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- (5) To encourage, participate in, or conduct studies, investigations, research, and demonstrations relating to air, land, and water pollution and causes and effects, prevention, control, and abatement of such pollution as it may deem advisable and necessary for the discharge of its duties under the Environmental Protection Act, the Integrated Solid Waste Management Act, and the Livestock Waste Management Act, using its own staff or private research organizations under contract:
- (6) To collect and disseminate information and conduct educational and training programs relating to air, water, and land pollution and the prevention, control, and abatement of such pollution;
- (7) To issue, modify, or revoke orders (a) prohibiting or abating discharges of wastes into the air, waters, or land of the state and (b) requiring the construction of new disposal systems or any parts thereof or the modification, extension, or adoption of other remedial measures to prevent, control, or abate pollution:
- (8) To administer state grants to political subdivisions for solid waste disposal facilities and for the construction of sewage treatment works and facilities to dispose of water treatment plant wastes;
- (9) To (a) hold such hearings and give notice thereof, (b) issue such subpoenas requiring the attendance of such witnesses and the production of such evidence, (c) administer such oaths, and (d) take such testimony as the director deems necessary, and any of these powers may be exercised on behalf of the director by a hearing officer designated by the director;
- (10) To require submission of plans, specifications, and other data relative to, and to inspect construction of, disposal systems or any part thereof prior to issuance of such permits or approvals as are required by the Environmental Protection Act, the Integrated Solid Waste Management Act, and the Livestock Waste Management Act;
- (11) To issue, continue in effect, revoke, modify, or deny permits, under such conditions as the director may prescribe and consistent with the standards, rules, and regulations adopted by the council, (a) to prevent, control, or abate pollution, (b) for the discharge of wastes into the air, land, or waters of the state, and (c) for the installation, modification, or operation of disposal systems or any parts thereof;
 - (12) To require proper maintenance and operation of disposal systems;
- (13) To exercise all incidental powers necessary to carry out the purposes of the Environmental Protection Act, the Integrated Solid Waste Management Act, and the Livestock Waste Management Act;
- (14) To establish bureaus, divisions, or sections for the control of air pollution, water pollution, mining and land quality, and solid wastes which shall be administered by full-time salaried bureau, division, or section chiefs and to delegate and assign to each such bureau, division, or section and its officers and employees the duties and powers granted to the department for the enforcement of Chapter 81, article 15, the Integrated Solid Waste Management Act, the Livestock Waste Management Act, and the standards, rules, and regulations adopted pursuant thereto;
- (15)(a) To require access to existing and available records relating to (i) emissions or discharges which cause or contribute to air, land, or water pollution or (ii) the monitoring of such emissions or discharges; and

- (b) To require, for purposes of developing or assisting the development of any regulation or enforcing any of the provisions of the Environmental Protection Act which pertain to hazardous waste, any person who generates, stores, treats, transports, disposes of, or otherwise handles or has handled hazardous waste, upon request of any officer, employee, or representative of the department, to furnish information relating to such waste and any permit involved. Such person shall have access at all reasonable times to a copy of all results relating to such waste:
- (16) To obtain such scientific, technical, administrative, and operational services including laboratory facilities, by contract or otherwise, as the director deems necessary;
- (17) To encourage voluntary cooperation by persons and affected groups to achieve the purposes of the Environmental Protection Act, the Integrated Solid Waste Management Act, and the Livestock Waste Management Act;
- (18) To encourage local units of government to handle air, land, and water pollution problems within their respective jurisdictions and on a cooperative basis and to provide technical and consultative assistance therefor;
- (19) To consult with any person proposing to construct, install, or otherwise acquire an air, land, or water contaminant source or a device or system for control of such source, upon request of such person, concerning the efficacy of such device or system or concerning the air, land, or water pollution problem which may be related to the source, device, or system. Nothing in any such consultation shall be construed to relieve any person from compliance with the Environmental Protection Act, the Integrated Solid Waste Management Act, the Livestock Waste Management Act, rules and regulations in force pursuant to the acts, or any other provision of law;
- (20) To require all persons engaged or desiring to engage in operations which result or which may result in air, water, or land pollution to secure a permit prior to installation or operation or continued operation;
- (21) To enter and inspect, during reasonable hours, any building or place, except a building designed for and used exclusively for a private residence;
- (22) To receive or initiate complaints of air, water, or land pollution, hold hearings in connection with air, water, or land pollution, and institute legal proceedings in the name of the state for the control or prevention of air, water, or land pollution, and for the recovery of penalties, in accordance with the Environmental Protection Act, the Integrated Solid Waste Management Act, and the Livestock Waste Management Act;
- (23) To delegate, by contract with governmental subdivisions which have adopted local air, water, or land pollution control programs approved by the council, the enforcement of state-adopted air, water, or land pollution control regulations within a specified region surrounding the jurisdictional area of the governmental subdivisions. Prosecutions commenced under such contracts shall be conducted by the Attorney General or county attorneys as provided in the Environmental Protection Act, the Integrated Solid Waste Management Act, and the Livestock Waste Management Act;
- (24) To conduct tests and take samples of air, water, or land contaminants, fuel, process materials, or any other substance which affects or may affect discharges or emissions of air, water, or land contaminants from any source, giving the owner or operator a receipt for the sample obtained;

- (25) To develop and enforce compliance schedules, under such conditions as the director may prescribe and consistent with the standards, rules, and regulations adopted by the council, to prevent, control, or abate pollution;
- (26) To employ the Governor's Keep Nebraska Beautiful Committee for such special occasions and projects as the department may decide. Reimbursement of the committee shall be made from state and appropriate federal matching funds for each assignment of work by the department as provided in sections 81-1174 to 81-1177;
- (27) To provide, to the extent determined by the council to be necessary and practicable, for areawide, selective, and periodic inspection and testing of motor vehicles to secure compliance with applicable exhaust emission standards for a fee not to exceed five dollars to offset the cost of inspection;
- (28) To enforce, when it is not feasible to prescribe or enforce any emission standard for control of air pollutants, the use of a design, equipment, a work practice, an operational standard, or a combination thereof, adequate to protect the public health from such pollutant or pollutants with an ample margin of safety;
- (29) To establish the position of public advocate to be located within the department to assist and educate the public on departmental programs and to carry out all duties of the ombudsman as provided in the Clean Air Act, as amended, 42 U.S.C. 7661f;
- (30) Under such conditions as it may prescribe for the review, recommendations, and written approval of the director, to require the submission of such plans, specifications, and other information as it deems necessary to carry out the Environmental Protection Act, the Integrated Solid Waste Management Act, and the Livestock Waste Management Act or to carry out the rules and regulations adopted pursuant to the acts. When deemed necessary by the director, the plans and specifications shall be prepared and submitted by a professional engineer licensed to practice in Nebraska;
- (31) To carry out the provisions of the Petroleum Products and Hazardous Substances Storage and Handling Act;
- (32) To consider the risk to human health and safety and to the environment in evaluating and approving plans for remedial action; and
- (33) To evaluate permits proposed to be issued to any political subdivision under the National Pollutant Discharge Elimination System created by the Clean Water Act, as amended, 33 U.S.C. 1251 et seq., as provided in section 81-1517.

Source: Laws 1971, LB 939, § 4; Laws 1972, LB 1435, § 3; Laws 1973, LB 254, § 1; Laws 1974, LB 1029, § 2; Laws 1979, LB 342, § 1; Laws 1980, LB 853, § 2; Laws 1981, LB 204, § 196; Laws 1983, LB 356, § 4; Laws 1984, LB 1078, § 2; Laws 1986, LB 217, § 15; Laws 1992, LB 1257, § 78; Laws 1994, LB 570, § 6; Laws 1996, LB 1226, § 13; Laws 1997, LB 622, § 124; Laws 1998, LB 1209, § 20; Laws 2015, LB413, § 1. Effective date August 30, 2015.

Cross References

Integrated Solid Waste Management Act, see section 13-2001. Livestock Waste Management Act, see section 54-2416. Petroleum Products and Hazardous Substances Storage and Handling Act, see section 81-15,117.

81-1505 Council; rules and regulations; standards of air, land, and water quality.

- (1) In order to carry out the purposes of the Environmental Protection Act, the Integrated Solid Waste Management Act, and the Livestock Waste Management Act, the council shall adopt and promulgate rules and regulations which shall set standards of air, water, and land quality to be applicable to the air, waters, and land of this state or portions thereof. Such standards of quality shall be such as to protect the public health and welfare. The council shall classify air, water, and land contaminant sources according to levels and types of discharges, emissions, and other characteristics which relate to air, water, and land pollution and may require reporting for any such class or classes. Such classifications and standards made pursuant to this section may be made for application to the state as a whole or to any designated area of the state and shall be made with special reference to effects on health, economic and social factors, and physical effects on property. Such standards and classifications may be amended as determined necessary by the council.
- (2) In adopting the classifications of waters and water quality standards, the primary purpose for such classifications and standards shall be to protect the public health and welfare and the council shall give consideration to:
- (a) The size, depth, surface area, or underground area covered, the volume, direction, and rate of flow, stream gradient, and temperature of the water;
- (b) The character of the area affected by such classification or standards, its peculiar suitability for particular purposes, conserving the value of the area, and encouraging the most appropriate use of lands within such area for domestic, agricultural, industrial, recreational, and aquatic life purposes;
- (c) The uses which have been made, are being made, or are likely to be made, of such waters for agricultural, transportation, domestic, and industrial consumption, for fishing and aquatic culture, for the disposal of sewage, industrial waste, and other wastes, or other uses within this state and, at the discretion of the council, any such uses in another state on interstate waters flowing through or originating in this state;
- (d) The extent of present pollution or contamination of such waters which has already occurred or resulted from past discharges therein; and
- (e) Procedures pursuant to section 401 of the Clean Water Act, as amended, 33 U.S.C. 1251 et seq., for certification by the department of activities requiring a federal license or permit which may result in a discharge.
- (3) In adopting effluent limitations or prohibitions, the council shall give consideration to the type, class, or category of discharges and the quantities, rates, and concentrations of chemical, physical, biological, and other constituents which are discharged from point sources into navigable or other waters of the state, including schedules of compliance, best practicable control technology, and best available control technology.
- (4) In adopting standards of performance, the council shall give consideration to the discharge of pollutants which reflect the greatest degree of effluent reduction which the council determines to be achievable through application of the best available demonstrated control technology, processes, operating methods, or other alternatives, including, when practicable, a standard permitting no discharge of pollutants.

- (5) In adopting toxic pollutant standards and limitations, the council shall give consideration to the combinations of pollutants, the toxicity of the pollutant, its persistence, degradability, the usual or potential presence of the affected organisms in any waters, the importance of the affected organisms, and the nature and extent of the effect of the toxic pollutant on such organisms.
- (6) In adopting pretreatment standards, the council shall give consideration to the prohibitions or limitations to noncompatible pollutants, prohibitions against the passage through a publicly owned treatment works of pollutants which would cause interference with or obstruction to the operation of publicly owned treatment works, damage to such works, and the prevention of the discharge of pollutants therefrom which are inadequately treated.
- (7) In adopting treatment standards, the council shall give consideration to providing for processes to which wastewater shall be subjected in a publicly owned wastewater treatment works in order to make such wastewater suitable for subsequent use.
- (8) In adopting regulations pertaining to the disposal of domestic and industrial liquid wastes, the council shall give consideration to the minimum amount of biochemical oxygen demand, suspended solids, or equivalent in the case of industrial wastewaters, which must be removed from the wastewaters and the degree of disinfection necessary to meet water quality standards with respect to construction, installation, change of, alterations in, or additions to any wastewater treatment works or disposal systems, including issuance of permits and proper abandonment, and requirements necessary for proper operation and maintenance thereof.
- (9)(a) The council shall adopt and promulgate rules and regulations for controlling mineral exploration holes and mineral production and injection wells. The rules and regulations shall include standards for the construction, operation, and abandonment of such holes and wells. The standards shall protect the public health and welfare and air, land, water, and subsurface resources so as to control, minimize, and eliminate hazards to humans, animals, and the environment. Consideration shall be given to:
- (i) Area conditions such as suitability of location, geologic formations, topography, industry, agriculture, population density, wildlife, fish and other aquatic life, sites of archeological and historical importance, mineral, land, and water resources, and the existing economic activities of the area including, but not limited to, agriculture, recreation, tourism, and industry;
- (ii) A site-specific evaluation of the geologic and hydrologic suitability of the site and the injection, disposal, and production zones;
- (iii) The quality of the existing ground water, the effects of exemption of the aquifer from any existing water quality standards, and requirements for restoration of the aquifer;
- (iv) Standards for design and use of production facilities, which shall include, but not be limited to, all wells, pumping equipment, surface structures, and associated land required for operation of injection or production wells; and
- (v) Conditions required for closure, abandonment, or restoration of mineral exploration holes, injection and production wells, and production facilities in order to protect the public health and welfare and air, land, water, and subsurface resources.

- (b) The council shall establish fees for regulated activities and facilities and for permits for such activities and facilities. The fees shall be sufficient but shall not exceed the amount necessary to pay the department for the direct and indirect costs of evaluating, processing, and monitoring during and after operation of regulated facilities or performance of regulated activities.
- (c) With respect to mineral production wells, the council shall adopt and promulgate rules and regulations which require restoration of air, land, water, and subsurface resources and require mineral production well permit applications to include a restoration plan for the air, land, water, and subsurface resources affected. Such rules and regulations may provide for issuance of a research and development permit which authorizes construction and operation of a pilot plant by the permittee for the purpose of demonstrating the permittee's ability to inject and restore in a manner which meets the standards required by this subsection and the rules and regulations.

The rules and regulations adopted and promulgated may also provide for issuance of a commercial permit after a finding by the department that the injection and restoration procedures authorized by the research and development permit have been successful in demonstrating the applicant's ability to inject and restore in a manner which meets the standards required by this subsection and the rules and regulations.

- (d) For the purpose of this subsection, unless the context otherwise requires, restoration shall mean the employment, during and after an activity, of procedures reasonably designed to control, minimize, and eliminate hazards to humans, animals, and the environment, to protect the public health and welfare and air, land, water, and subsurface resources, and to return each resource to a quality of use consistent with the uses for which the resource was suitable prior to the activity.
- (10) In adopting livestock waste control regulations, the council shall consider the discharge of livestock wastes into the waters of the state or onto land not owned by the livestock operator, conditions under which permits for such operations may be issued, including design, location, and proper management of such facilities, protection of ground water from such operations, and revocation, modification, or suspension of such permits for cause and all requirements of the Livestock Waste Management Act.
- (11) In adopting regulations for the issuance of permits under the National Pollutant Discharge Elimination System created by the Clean Water Act, as amended, 33 U.S.C. 1251 et seq., the council shall consider when such permits shall be required and exemptions, application and filing requirements, terms and conditions affecting such permits, notice and public participation, duration and review of such permits, the evaluation provided for under section 81-1517, and monitoring, recording, and reporting under the system.
- (12) The council shall adopt and promulgate rules and regulations for air pollution control which shall include:
- (a) A construction permit program which requires the owner or operator of an air contaminant source to obtain a permit prior to construction. Application fees shall be according to section 81-1505.06;
- (b) An operating permit program consistent with requirements of the Clean Air Act, as amended, 42 U.S.C. 7401 et seq., and an operating permit program for minor sources of air pollution, which programs shall require permits for both new and existing sources;

- (c) Provisions for operating permits to be issued after public notice, to be terminated, modified, or revoked for cause, and to be modified to incorporate new requirements;
- (d) Provisions for applications to be on forms provided by the department and to contain information necessary to make a determination on the appropriateness of issuance or denial. The department shall make a completeness determination in a timely fashion and after such determination shall act on the application within time limits set by the council. Applications for operating permits shall include provisions for certification of compliance by the applicant;
- (e) Requirements for operating permits which may include such conditions as necessary to protect public health and welfare, including, but not limited to (i) monitoring and reporting requirements on all sources subject to the permit, (ii) payment of annual fees sufficient to pay the reasonable direct and indirect costs of developing and administering the air quality permit program, (iii) retention of records, (iv) compliance with all air quality standards, (v) a permit term of no more than five years from date of issuance, (vi) any applicable schedule of compliance leading to compliance with air quality regulations, (vii) site access to the department for inspection of the facility and records, (viii) emission limits or control technology requirements, (ix) periodic compliance certification, and (x) other conditions necessary to carry out the purposes of the Environmental Protection Act. For purposes of this subsection, control technology shall mean a design, equipment, a work practice, an operational standard which may include a requirement for operator training or certification, or any combination thereof;
 - (f) Classification of air quality control regions;
- (g) Standards for air quality that may be established based upon protection of public health and welfare, emission limitations established by the United States Environmental Protection Agency, and maximum achievable control technology standards for sources of toxic air pollutants. For purposes of this subdivision, maximum achievable control technology standards shall mean an emission limit or control technology standard which requires the maximum degree of emission reduction that the council, taking into consideration the cost of achieving such emission reduction, any health and environmental impacts not related to air quality, and energy requirements, determines is achievable for new or existing sources in the category or subcategory to which the standard applies through application of measures, processes, methods, systems, or techniques, including, but not limited to, measures which accomplish one or a combination of the following:
- (i) Reduce the volume of or eliminate emissions of the pollutants through process changes, substitution of materials, or other modifications;
 - (ii) Enclose systems or processes to eliminate emissions; or
- (iii) Collect, capture, or treat the pollutants when released from a process, stack, storage, or fugitive emission point;
 - (h) Restrictions on open burning and fugitive emissions;
- (i) Provisions for issuance of general operating permits, after public notice, for sources with similar operating conditions and for revoking such general authority to specific permittees;

- (j) Provisions for implementation of any emissions trading programs as defined by the department. Such programs shall be consistent with the Clean Air Act, as amended, 42 U.S.C. 7401 et seq., and administered through the operating permit program;
- (k) A provision that operating permits will not be issued if the Environmental Protection Agency objects in a timely manner;
 - (l) Provisions for periodic reporting of emissions;
- (m) Limitations on emissions from process operations, fuel-burning equipment, and incinerator emissions and such other restrictions on emissions as are necessary to protect the public health and welfare;
 - (n) Time schedules for compliance;
 - (o) Requirements for owner or operator testing and monitoring of emissions;
- (p) Control technology requirements when it is not feasible to prescribe or enforce an emission standard; and
- (q) Procedures and definitions necessary to carry out payment of the annual emission fee set in section 81-1505.04.
- (13)(a) In adopting regulations for hazardous waste management, the council shall give consideration to generation of hazardous wastes, labeling practices containers used, treatment, storage, collection, transportation including a manifest system, processing, resource recovery, and disposal of hazardous wastes. It shall consider the permitting, licensing, design and construction, and development and operational plans for hazardous waste treatment, storage, and disposal facilities, and conditions for licensing or permitting of hazardous waste treatment, storage, and disposal areas. It shall consider modification, suspension, or revocation of such licenses and permits, including requirements for waste analysis, site improvements, fire prevention, safety, security, restricted access, and covering and handling of hazardous liquids and materials. Licenses and permits for hazardous waste, treatment, storage, and disposal facilities shall not be issued until certification by the State Fire Marshal as to fire prevention and fire safety has been received by the department. The council shall further consider the need at treatment, storage, or disposal facilities for required equipment, communications and alarms, personnel training, and contingency plans for any emergencies that might arise and for a coordinator during such emergencies.

In addition the council shall give consideration to (i) ground water monitoring, (ii) use and management of containers and tanks, (iii) surface impoundments, (iv) waste piles, (v) land treatment, (vi) incinerators, (vii) chemical or biological treatment, (viii) landfills including the surveying thereof, and (ix) special requirements for ignitable, reactive, or incompatible wastes.

In considering closure and postclosure of hazardous waste treatment, storage, or disposal facilities, the council shall consider regulations that would result in the owner or operator closing his or her facility so as to minimize the need for future maintenance, and to control, minimize, or eliminate, to the extent necessary to protect humans, animals, and the environment, postclosure escape of hazardous waste, hazardous waste constituents, and leachate to the ground water or surface waters, and to control, minimize, or eliminate, to the extent necessary to protect humans, animals, and the environment, waste decomposition to the atmosphere. In considering corrective action for hazardous waste treatment, storage, or disposal facilities, the council shall consider

regulations that would require the owner or operator, or any previous owner or operator with actual knowledge of the presence of hazardous waste at the facility, to undertake corrective action or such other response measures necessary to protect human health or the environment for all releases of hazardous waste or hazardous constituents from any treatment, storage, or disposal facility or any solid waste management unit at such facility regardless of the time at which waste was placed in such unit.

Such regulations adopted pursuant to this subsection shall in all respects comply with the Environmental Protection Act and the Resource Conservation and Recovery Act, as amended, 42 U.S.C. 6901 et seq.

- (b) In adopting regulations for hazardous waste management, the council shall consider, in addition to criteria in subdivision (a) of this subsection, establishing criteria for (i) identifying hazardous waste including extraction procedures, toxicity, persistence, and degradability in nature, potential for accumulation in tissue, flammability or ignitability, corrosiveness, reactivity, and generation of pressure through decomposition, heat, or other means, and other hazardous characteristics, (ii) listing all materials it deems hazardous and which should be subject to regulation, and (iii) locating treatment, storage, or disposal facilities for such wastes. In adopting criteria for flammability and ignitability of wastes pursuant to subdivision (b)(i) of this subsection, no regulation shall be adopted without the approval of the State Fire Marshal.
- (c) In adopting regulations for hazardous waste management, the council shall establish a schedule of fees to be paid to the director by licensees or permittees operating hazardous waste processing facilities or disposal areas on the basis of a monetary value per cubic foot or per pound of the hazardous wastes, sufficient but not exceeding the amount necessary to reimburse the department for the costs of monitoring such facilities or areas during and after operation of such facilities or areas. The licensees may assess a cost against persons using the facilities or areas. The director shall remit any money collected from fees paid to him or her to the State Treasurer who shall credit the entire amount thereof to the General Fund.
- (d) In adopting regulations for solid waste disposal, the council shall consider storage, collection, transportation, processing, resource recovery, and disposal of solid waste, developmental and operational plans for solid waste disposal areas, conditions for permitting of solid waste disposal areas, modification, suspension, or revocation of such permits, regulations of operations of disposal areas, including site improvements, fire prevention, ground water protection, safety and restricted access, handling of liquid and hazardous materials, insect and rodent control, salvage operations, and the methods of disposing of accumulations of junk outside of solid waste disposal areas. Such regulations shall in all respects comply with the Environmental Protection Act, the Integrated Solid Waste Management Act, and the Resource Conservation and Recovery Act, as amended, 42 U.S.C. 6901 et seq.
- (14) In adopting regulations governing discharges or emissions of oil and other hazardous materials into the waters, in the air, or upon the land of the state, the council shall consider the requirements of the Integrated Solid Waste Management Act, methods for prevention of such discharges or emissions, and the responsibility of the discharger or emitter for cleanup, toxicity, degradability, and dispersal characteristics of the substance.

- (15) In adopting regulations governing composting and composting sites, the council shall give consideration to:
- (a) Approval of a proposed site by the local governing body, including the zoning authority, if any, prior to issuance of a permit by the department;
- (b) Issuance of permits by the department for such composting operations, with conditions if necessary;
- (c) Submission of construction and operational plans by the applicant for a permit to the department, with approval of such plans before issuance of such permit;
 - (d) A term of up to ten years for such permits;
- (e) Renewal of permits if the operation has been in substantial compliance with composting regulations adopted pursuant to this subsection, permit conditions, and operational plans;
- (f) Review by the department of materials to be composted, including chemical analysis when found by the department to be necessary;
- (g) Inspections of such compost sites by the department. Operations out of compliance with composting regulations, permit conditions, or operational plans shall be given a reasonable time for voluntary compliance, and failure to do so within the specified time shall result in a hearing after notice is given, at which time the owner or operator shall appear and show cause why his or her permit should not be revoked;
- (h) Special permits of the department for demonstration projects not to exceed six months;
 - (i) Exemptions from permits of the department; and
 - (j) The Integrated Solid Waste Management Act.
- (16) Any person operating or responsible for the operation of air, water, or land contaminant sources of any class for which the rules and regulations of the council require reporting shall make reports containing information as may be required by the department concerning quality and quantity of discharges and emissions, location, size, and height of contaminant outlets, processes employed, fuels used, and the nature and time periods or duration of discharges and emissions, and such other information as is relevant to air, water, or land pollution and is available.
- (17) Prior to adopting, amending, or repealing standards and classifications of air, water, and land quality and rules and regulations under the Integrated Solid Waste Management Act or the Livestock Waste Management Act, the council shall, after due notice, conduct public hearings thereon. Notice of public hearings shall specify the waters or the area of the state for which standards of air, water, or land are sought to be adopted, amended, or repealed and the time, date, and place of such hearing. Such hearing shall be held in the general area to be affected by such standards. Such notice shall be given in accordance with the Administrative Procedure Act.
- (18) Standards of quality of the air, water, or land of the state and rules and regulations adopted under the Integrated Solid Waste Management Act or the Livestock Waste Management Act or any amendment or repeal of such standards or rules and regulations shall become effective upon adoption by the council and filing in the office of the Secretary of State. In adopting standards of air, water, and land quality or making any amendment thereof, the council

shall specify a reasonable time for persons discharging wastes into the air, water, or land of the state to comply with such standards and upon the expiration of any such period of time may revoke or modify any permit previously issued which authorizes the discharge of wastes into the air, water, or land of this state which results in reducing the quality of such air, water, or land below the standards established therefor by the council.

- (19) All standards of quality of air, water, or land and all rules and regulations adopted pursuant to law by the council prior to May 29, 1981, and applicable to specified air, water, or land are hereby approved and adopted as standards of quality of and rules and regulations for such air, water, or land.
- (20) In addition to such standards as are heretofore authorized, the council shall adopt and promulgate rules and regulations to set standards of performance, effluent standards, pretreatment standards, treatment standards, toxic pollutant standards and limitations, effluent limitations, effluent prohibitions, and quantitative limitations or concentrations which shall in all respects conform with and meet the requirements of the National Pollutant Discharge Elimination System in the Clean Water Act, as amended, 33 U.S.C. 1251 et seq.
- (21)(a) The council shall adopt and promulgate rules and regulations requiring all new or renewal permit or license applicants regulated under the Environmental Protection Act, the Integrated Solid Waste Management Act, or the Livestock Waste Management Act to establish proof of financial responsibility by providing funds in the event of abandonment, default, or other inability of the permittee or licensee to meet the requirements of its permit or license or other conditions imposed by the department pursuant to the acts. The council may exempt classes of permittees or licensees from the requirements of this subdivision when a finding is made that such exemption will not result in a significant risk to the public health and welfare.
- (b) Proof of financial responsibility shall include any of the following made payable to or held in trust for the benefit of the state and approved by the department:
- (i) A surety bond executed by the applicant and a corporate surety licensed to do business in this state;
- (ii) A deposit of cash, negotiable bonds of the United States or the state, negotiable certificates of deposit, or an irrevocable letter of credit of any bank or other savings institution organized or transacting business in the United States in an amount or which has a market value equal to or greater than the amount of the bonds required for the bonded area under the same terms and conditions upon which surety bonds are deposited;
 - (iii) An established escrow account; or
- (iv) A bond of the applicant without separate surety upon a satisfactory demonstration to the director that such applicant has the financial means sufficient to self-bond pursuant to bonding requirements adopted by the council consistent with the purposes of this subdivision.
- (c) The director shall determine the amount of the bond, deposit, or escrow account which shall be reasonable and sufficient so the department may, if the permittee or licensee is unable or unwilling to do so and in the event of forfeiture of the bond or other financial responsibility methods, arrange to rectify any improper management technique committed during the term of the

permit or license and assure the performance of duties and responsibilities required by the permit or license pursuant to law, rules, and regulations.

(d) In determining the amount of the bond or other method of financial responsibility, the director shall consider the requirements of the permit or license or any conditions specified by the department, the probable difficulty of completing the requirements of such permit, license, or conditions due to such factors as topography, geology of the site, and hydrology, and the prior history of environmental activities of the applicant.

This subsection shall apply to hazardous waste treatment, storage, or disposal facilities which have received interim status.

(22) The council shall adopt and promulgate rules and regulations no more stringent than the provisions of section 1453 et seq. of the federal Safe Drinking Water Act, as amended, 42 U.S.C. 300j-13 et seq., for public water system source water assessment programs.

The council may adopt and promulgate rules and regulations to implement a source water petition program no more stringent than section 1454 et seq. of the federal Safe Drinking Water Act, as amended, 42 U.S.C. 300j-14 et seq.

Source: Laws 1971, LB 939, § 5; Laws 1972, LB 1435, § 4; Laws 1973, LB 538, § 2; Laws 1974, LB 1029, § 3; Laws 1979, LB 342, § 2; Laws 1980, LB 853, § 3; Laws 1981, LB 216, § 3; Laws 1983, LB 356, § 5; Laws 1984, LB 1078, § 3; Laws 1986, LB 1008, § 2; Laws 1992, LB 1257, § 79; Laws 1993, LB 623, § 3; Laws 1994, LB 570, § 7; Laws 1994, LB 1031, § 1; Laws 1997, LB 517, § 25; Laws 1998, LB 1209, § 21; Laws 1999, LB 784, § 1; Laws 2001, LB 126, § 1; Laws 2001, LB 667, § 49; Laws 2004, LB 449, § 1; Laws 2006, LB 872, § 3; Laws 2011, LB30, § 1; Laws 2015, LB413, § 2.

Cross References

Effective date August 30, 2015.

Administrative Procedure Act, see section 84-920.
Integrated Solid Waste Management Act, see section 13-2001.
Livestock Waste Management Act, see section 54-2416.

81-1517 Political subdivision; permits; department; powers; evaluation and determination of terms and conditions; factors.

(1) In issuing permits to any political subdivision under the National Pollutant Discharge Elimination System created by the Clean Water Act, as amended, 33 U.S.C. 1251 et seq., the department may exercise all possible discretion allowed by the United States Environmental Protection Agency to enable the political subdivision to maintain environmental infrastructure while improving water quality in a manner that is sustainable and within the financial capability of the political subdivision. In exercising such discretion, the department may, when requested by a political subdivision, undertake an evaluation and make a determination of the necessity of specific permit terms and conditions to achieve water quality objectives. Such determination may affect the level of water treatment or pollution control, the length of time necessary for compliance, or both. Any political subdivision may request this evaluation and determination from the department in the issuance or reissuance of its permit.

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- (2) The department may include, but is not limited to, consideration of the following factors in making its evaluation and determination under subsection (1) of this section:
- (a) The financial capability of a political subdivision to raise and secure necessary funding at a reasonable cost;
- (b) The affordability for ratepayers for implementation of pollution control options available to a political subdivision using the most appropriate methodology and measurements for the political subdivision in making such affordability determination;
- (c) The future growth potential and projections of a political subdivision and whether its infrastructure is sufficient for projected needs;
 - (d) The overall costs and environmental benefits of control technologies;
- (e) Other environmental improvement investments made by a political subdivision; and
- (f) Any other relevant economic and social concerns or environmental conditions.

Source: Laws 2015, LB413, § 3. Effective date August 30, 2015.

81-1518 Environmental Infrastructure Sustainability Fund; created; use; investment.

The Environmental Infrastructure Sustainability Fund is created. The fund shall be administered by the department. Revenue from the following sources shall be credited to the fund: (1) Application fees collected under section 81-1519; (2) reimbursements for actual costs necessary to complete environmental infrastructure sustainability evaluations as authorized under section 81-1517; (3) supplemental environmental projects resulting from enforcement settlements; and (4) gifts, grants, reimbursements, or appropriations from any source intended to be used for purposes of section 81-1517. The fund shall be used by the department to offset costs related to the completion of environmental infrastructure sustainability evaluations as authorized by section 81-1517. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2015, LB413, § 4. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

81-1519 Political subdivision; evaluation; application fee; costs; refund.

Any political subdivision requesting an evaluation authorized under section 81-1517 shall submit a request on a form approved by the department and provide the department with an application fee not to exceed five thousand dollars. If the costs of the department exceed the initial deposit, the department and political subdivision shall enter into an agreement establishing a schedule for the payment of additional costs by the political subdivision. After the completion of the environmental infrastructure sustainability evaluation, any

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balance of funds paid under this section shall be refunded to the political subdivision.

Source: Laws 2015, LB413, § 5.

Effective date August 30, 2015.

81-1520 Political subdivision; evaluation; fee schedule.

The council shall adopt and promulgate rules and regulations to establish a tiered application fee schedule to be charged to political subdivisions requesting an environmental infrastructure sustainability evaluation as authorized under section 81-1517. The rules and regulations shall take into account the population of a political subdivision and any financial hardship that may impact the ability to pay the application fee.

Source: Laws 2015, LB413, § 6.

Effective date August 30, 2015.

81-1532 Act, how cited.

Sections 81-1501 to 81-1532 shall be known and may be cited as the Environmental Protection Act.

Source: Laws 1971, LB 939, § 32; Laws 1983, LB 356, § 12; Laws 1987, LB 114, § 18; Laws 1991, LB 528, § 2; Laws 1992, LB 1257, § 92; Laws 1994, LB 570, § 12; Laws 1998, LB 1209, § 30; Laws 2000, LB 1234, § 13; Laws 2001, LB 461, § 8; Laws 2004, LB 449, § 3; Laws 2015, LB413, § 7. Effective date August 30, 2015.

(k) WASTEWATER TREATMENT FACILITIES CONSTRUCTION ASSISTANCE ACT

81-15,153 Department; powers and duties.

The department shall have the following powers and duties:

- (1) The power to establish a program to make loans to municipalities or to counties, individually or jointly, for construction or modification of publicly owned wastewater treatment works in accordance with the Wastewater Treatment Facilities Construction Assistance Act and the rules and regulations of the council adopted and promulgated pursuant to such act;
- (2) The power to establish a program to make loans to municipalities or to counties for construction, rehabilitation, operation, or maintenance of nonpoint source control systems in accordance with the Wastewater Treatment Facilities Construction Assistance Act and the rules and regulations of the council adopted and promulgated pursuant to such act;
- (3) The power, if so authorized by the council pursuant to section 81-15,152, to execute and deliver documents obligating the Wastewater Treatment Facilities Construction Loan Fund and the assets thereof to the extent permitted by section 81-15,151 to repay, with interest, loans to or deposits into the fund and to execute and deliver documents pledging to the extent permitted by section 81-15,151 all or part of the fund and its assets to secure, directly or indirectly, the loans or deposits;
- (4) The power to establish the linked deposit program to promote loans for construction, rehabilitation, operation, or maintenance of nonpoint source

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control systems in accordance with the Wastewater Treatment Facilities Construction Assistance Act and the rules and regulations adopted and promulgated pursuant to such act;

- (5) The duty to prepare an annual report for the Governor and the Legislature containing information which shows the financial status of the program. The report submitted to the Legislature shall be submitted electronically;
- (6) The duty to establish fiscal controls and accounting procedures sufficient to assure proper accounting during appropriate accounting periods, including the following:
- (a) Accounting from the Nebraska Investment Finance Authority for the costs associated with the issuance of bonds pursuant to the act;
 - (b) Accounting for payments or deposits received by the fund;
 - (c) Accounting for disbursements made by the fund; and
 - (d) Balancing the fund at the beginning and end of the accounting period;
- (7) The duty to establish financial capability requirements that assure sufficient revenue to operate and maintain a facility for its useful life and to repay the loan for such facility;
- (8) The power to determine the rate of interest to be charged on a loan in accordance with the rules and regulations adopted and promulgated by the council;
- (9) The power to refinance debt obligations of municipalities in accordance with the rules and regulations adopted and promulgated by the council;
- (10) The power to enter into required agreements with the United States Environmental Protection Agency pursuant to the Clean Water Act;
- (11) The power to enter into agreements to provide grants concurrent with loans to municipalities with populations of ten thousand inhabitants or less which demonstrate serious financial hardships. The department may authorize grants for up to one-half of the eligible project cost. Such grants shall contain a provision that payment of the amount allocated is conditional upon the availability of appropriated funds;
- (12) The power to authorize emergency grants to municipalities with wastewater treatment facilities which have been damaged or destroyed by natural disaster or other unanticipated actions or circumstances. Such grants shall not be used for routine repair or maintenance of facilities;
- (13) The power to provide financial assistance to municipalities with populations of ten thousand inhabitants or less for completion of engineering studies, research projects, investigating low-cost options for achieving compliance with the Clean Water Act, encouraging wastewater reuse, and conducting other studies for the purpose of enhancing the ability of communities to meet the requirements of the Clean Water Act. The department may authorize financial assistance for up to ninety percent of the eligible project cost. Such state allocation shall contain a provision that payment of the amount obligated is conditional upon the availability of appropriated funds;
- (14) The power to provide grants or an additional interest subsidy on loans for municipalities if the project contains a sustainable community feature, measurable energy-use reductions, or low-impact development or if there are any special assistance needs as determined under section 81-1517; and

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(15) Such other powers as may be necessary and appropriate for the exercise of the duties created under the Wastewater Treatment Facilities Construction Assistance Act.

Source: Laws 1988, LB 766, § 7; Laws 1989, LB 311, § 11; Laws 1993, LB 3, § 69; Laws 1994, LB 1139, § 42; Laws 1996, LB 1226, § 26; Laws 2000, LB 1234, § 15; Laws 2003, LB 164, § 2; Laws 2008, LB726, § 2; Laws 2012, LB782, § 203; Laws 2014, LB514, § 7; Laws 2015, LB413, § 8. Effective date August 30, 2015.

ARTICLE 16 STATE ENERGY OFFICE

(a) STATE ENERGY OFFICE

| Section | |
|-------------|---|
| 81-1601. | State Energy Office; created; director; compensation; personnel. |
| 81-1602. | State Energy Office; duties; enumerated. |
| 81-1603. | State Energy Office; powers; enumerated. |
| 81-1604. | Legislative findings; strategic state energy plan; development; advisory committee; contents of plan. |
| 81-1605. | State Energy Office; powers and duties; limitation. |
| 81-1606. | Director of the State Energy Office; energy statistics and information; develop and maintain; report. |
| 81-1607.01. | State Energy Office Cash Fund; created; use; investment. |
| | |

(a) STATE ENERGY OFFICE

81-1601 State Energy Office; created; director; compensation; personnel.

- (1) There is hereby created an agency of state government to be known as the State Energy Office. The office may be a separate division within an existing executive department.
- (2) The chief executive officer shall be known as the Director of the State Energy Office and shall be appointed by the Governor with the advice and consent of the Legislature. The director shall administer the affairs of the office and shall serve at the pleasure of the Governor. The director may employ such assistants, professional staff, and other employees as may be deemed necessary to effectively carry out the provisions of sections 81-1601 to 81-1605 within such appropriations as the Legislature may provide. The salary of the director shall be fixed by the Governor unless otherwise expressly provided for by law.

Source: Laws 1977, LB 232, § 1; Laws 2015, LB469, § 8. Operative date August 30, 2015.

81-1602 State Energy Office; duties; enumerated.

The State Energy Office shall have the following duties:

- To serve as or assist in developing and coordinating a central repository within state government for the collection of data on energy;
- (2) To undertake a continuing assessment of the trends in the availability, consumption, and development of all forms of energy;
- (3) To collect and analyze data relating to present and future demands and resources for all sources of energy and to specify energy needs for the state;

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- (4) To recommend to the Governor and the Legislature energy policies and conservation measures for the state and to carry out such measures as are adopted;
- (5) To provide for public dissemination of appropriate information on energy energy sources, and energy conservation;
- (6) To accept, expend, or disburse funds, public or private, made available to it for research studies, demonstration projects, or other activities which are related either to energy conservation and efficiency or development;
- (7) To study the impact and relationship of state energy policies to national and regional energy policies and engage in such activities as will reasonably insure that the State of Nebraska and its citizens receive an equitable share of energy supplies, including the administration of any federally mandated or state-mandated energy allocation programs;
- (8) To actively seek the advice of the citizens of Nebraska regarding energy policies and programs;
- (9) To prepare emergency allocation plans suggesting to the Governor actions to be taken in the event of serious shortages of energy;
- (10) To design a state program for conservation of energy and energy efficiency;
 - (11) To provide technical assistance to local subdivisions of government;
- (12) To provide technical assistance to private persons desiring information on energy conservation and efficiency techniques and the use of renewable energy technologies;
 - (13) To develop a strategic state energy plan pursuant to section 81-1604;
- (14) To develop and disseminate transparent and objective energy information and analysis while utilizing existing energy planning resources of relevant stakeholder entities;
- (15) To actively seek to maximize federal and other nonstate funding and support to the state for energy planning; and
- (16) To monitor energy transmission capacity planning and policy affecting the state and the regulatory approval process for the development of energy infrastructure and make recommendations to the Governor and electronically to the Legislature as necessary to facilitate energy infrastructure planning and development.

Source: Laws 1977, LB 232, § 2; Laws 1980, LB 954, § 58; Laws 1990, LB 987, § 8; Laws 1992, LB 1257, § 96; Laws 2015, LB469, § 9. Operative date August 30, 2015.

81-1603 State Energy Office; powers; enumerated.

The office shall have the power to do such things as are necessary to carry out sections 81-1601 to 81-1605, including but not limited to the following:

- (1) To adopt rules and regulations, pursuant to the Administrative Procedure Act, to carry out the purposes of sections 81-1601 to 81-1605;
- (2) To make all contracts pursuant to sections 81-1601 to 81-1605 and do all things to cooperate with the federal government, and to qualify for, accept, expend, and dispense public or private funds intended for the implementation of sections 81-1601 to 81-1605;

- (3) To contract for services, if such work or services cannot be satisfactorily performed by employees of the agency or by any other part of state government;
- (4) To enter into such agreements as are necessary to carry out energy research and development with other states;
- (5) To carry out the duties and responsibilities relating to energy as may be requested or required of the state by the federal government;
- (6) To cooperate and participate with the approval of the Governor in the activities of organizations of states relating to the availability, conservation, development, and distribution of energy;
- (7) To engage in such activities as will seek to insure that the State of Nebraska and its citizens receive an equitable share of energy supplies at a fair price; and
- (8) To form advisory committees of citizens of Nebraska to advise the director of the energy office on programs and policies relating to energy and to assist in implementing such programs. Such committees shall be of a temporary nature and no member shall receive any compensation for serving on any such committee but, with the approval of the Governor, members shall receive reimbursement for actual and necessary expenses as provided in sections 81-1174 to 81-1177. The minutes of meetings of and actions taken by each committee shall be kept and a record shall be maintained of the name, address, and occupation or vocation of every individual serving on any committee. Such minutes and records shall be maintained in the State Energy Office and shall be available for public inspection during regular office hours.

Source: Laws 1977, LB 232, § 3; Laws 1981, LB 204, § 198; Laws 2015, LB469, § 10.

Operative date August 30, 2015.

Cross References

Administrative Procedure Act, see section 84-920.

81-1604 Legislative findings; strategic state energy plan; development; advisory committee; contents of plan.

- (1) The Legislature finds that:
- (a) Comprehensive planning enables the state to address its energy needs, challenges, and opportunities and enhances the state's ability to prioritize energy-related policies, activities, and programs; and
- (b) Meeting the state's need for clean, affordable, and reliable energy in the future will require a diverse energy portfolio and a strategic approach, requiring engagement of all energy stakeholders in a comprehensive planning process.
- (2) The State Energy Office shall develop an integrated and comprehensive strategic state energy plan and review such plan periodically as the office deems necessary. The office may organize technical committees of individuals with expertise in energy development for purposes of developing the plan. If the office forms an advisory committee pursuant to subdivision (8) of section 81-1603 for purposes of such plan, the chairperson of the Appropriations Committee of the Legislature, the chairperson of the Natural Resources Committee of the Legislature, and three members of the Legislature selected by the

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Executive Board of the Legislative Council shall be nonvoting, ex officio members of such advisory committee.

- (3) The strategic state energy plan shall include short-term and long-term objectives that will ensure a secure, reliable, and resilient energy system for the state's residents and businesses; a cost-competitive energy supply and access to affordable energy; the promotion of sustainable economic growth, job creation, and economic development; and a means for the state's energy policy to adapt to changing circumstances.
 - (4) The strategic state energy plan shall include, but not be limited to:
- (a) A comprehensive analysis of the state's energy profile, including all energy resources, end-use sectors, and supply and demand projections;
- (b) An analysis of other state energy plans and regional energy activities which identifies opportunities for streamlining and partnerships; and
 - (c) An identification of goals and recommendations related to:
- (i) The diversification of the state's energy portfolio in a way that balances the lowest practicable environmental cost with maximum economic benefits;
- (ii) The encouragement of state and local government coordination and public-private partnerships for future economic and investment decisions;
- (iii) The incorporation of new technologies and opportunities for energy diversification that will maximize Nebraska resources and support local economic development;
- (iv) The interstate and intrastate promotion and marketing of the state's renewable energy resources;
- (v) A consistent method of working with and marketing to energy-related businesses and developers;
- (vi) The advancement of transportation technologies, alternative fuels, and infrastructure;
- (vii) The development and enhancement of oil, natural gas, and electricity production and distribution;
- (viii) The development of a communications process between energy utilities and the State Energy Office for responding to and preparing for regulations having a statewide impact; and
 - (ix) The development of a mechanism to measure the plan's progress.

Source: Laws 2015, LB469, § 11.

Operative date August 30, 2015.

81-1605 State Energy Office; powers and duties; limitation.

Notwithstanding any provisions of sections 81-1601 to 81-1605, the State Energy Office shall not perform any duties or exercise any powers which are delegated to other agencies or subdivisions of state government.

Source: Laws 1977, LB 232, § 5; Laws 2015, LB469, § 12. Operative date August 30, 2015.

81-1606 Director of the State Energy Office; energy statistics and information; develop and maintain; report.

The Director of the State Energy Office shall develop and maintain a program of collection, compilation, and analysis of energy statistics and infor-2015 Supplement 1276 mation. Existing information reporting requests, maintained at the state and federal levels, shall be utilized whenever possible in any data collection required under the provisions of sections 81-1601 to 81-1607. A central state repository of energy data shall be developed and coordinated with other governmental data-collection and record-keeping programs. The director shall, on at least an annual basis, with monthly compilations, submit to the Governor and the Clerk of the Legislature a report identifying state energy consumption by fuel type and by use to the extent that such information is available. The report submitted to the Clerk of the Legislature shall be submitted electronically. Nothing in this section shall be construed as permitting or authorizing the revealing of confidential information. For purposes of this section confidential information shall mean any process, formula, pattern, decision, or compilation of information which is used, directly or indirectly, in the business of the producer, refiner, distributor, transporter, or vendor, and which gives such producer, refiner, distributor, transporter, or vendor an advantage or an opportunity to obtain an advantage over competitors who do not know or use

Source: Laws 1980, LB 954, § 57; Laws 1983, LB 124, § 9; Laws 2012, LB782, § 205; Laws 2015, LB469, § 13. Operative date August 30, 2015.

81-1607.01 State Energy Office Cash Fund; created; use; investment.

The State Energy Office Cash Fund is hereby created. The fund shall consist of funds received pursuant to section 57-705. The fund shall be used for the administration of sections 81-1601 to 81-1607, for energy conservation activities, and for providing technical assistance to communities in the area of natural gas other than assistance regarding ownership of regulated utilities, except that transfers may be made from the fund to the General Fund at the direction of the Legislature. Any money in the State Energy Office Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 1989, LB 727, § 3; Laws 1994, LB 1066, § 126; Laws 2009, First Spec. Sess., LB3, § 81; Laws 2015, LB469, § 14. Operative date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

ARTICLE 17

NEBRASKA CONSULTANTS' COMPETITIVE NEGOTIATION ACT

Section

81-1701. Act; purpose; applicability.

81-1701 Act; purpose; applicability.

The purpose of the Nebraska Consultants' Competitive Negotiation Act is to provide managerial control over competitive negotiations by the state for acquisition of professional architectural, engineering, landscape architecture,

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or land surveying services. The act does not apply to contracts under section 57-1503 or contracts under subsection (4) of section 39-1349.

Source: Laws 1978, LB 715, § 1; Laws 2011, First Spec. Sess., LB4, § 6; Laws 2015, LB312, § 7. Effective date August 30, 2015.

ARTICLE 18 CRIME VICTIMS AND WITNESSES

(a) CRIME VICTIM'S REPARATIONS

Section

- 81-1802. Crime Victim's Reparations Committee; created; members.
- 81-1803. Committee; members; terms.
- 81-1813. Commission; adopt rules and regulations; forms and materials; provide.
- 81-1823. Award; limitation; how paid.
 - (b) CRIME VICTIMS AND WITNESSES ASSISTANCE
- 81-1848. Victims and witnesses of crimes; rights; enumerated.

(a) CRIME VICTIM'S REPARATIONS

81-1802 Crime Victim's Reparations Committee; created; members.

A Crime Victim's Reparations Committee is hereby created. The committee shall consist of five members of the commission and three public members to be appointed by the Governor subject to approval by the Legislature. One public member shall represent charitable organizations, one public member shall represent businesses, and one public member, who has training and relevant work experience with victims and survivors of crime, shall represent crime victims. The members of the committee shall select a chairperson who is a member of the commission.

Source: Laws 1978, LB 910, § 2; Laws 1981, LB 328, § 5; Laws 1986, LB 540, § 3; Laws 2009, LB598, § 3; Laws 2015, LB605, § 88. Effective date August 30, 2015.

81-1803 Committee: members: terms.

Members of the committee shall serve for terms of four years.

Source: Laws 1978, LB 910, § 3; Laws 1986, LB 540, § 4; Laws 2009, LB598, § 4; Laws 2015, LB605, § 89. Effective date August 30, 2015.

81-1813 Commission; adopt rules and regulations; forms and materials; provide.

The commission shall adopt and promulgate rules and regulations prescribing the procedures to be followed in the filing of applications and proceedings under the Nebraska Crime Victim's Reparations Act and any other matters the commission considers appropriate, including special circumstances, such as when expenses of job retraining or similar employment-related rehabilitative services are involved, under which an award from the Victim's Compensation Fund may exceed twenty-five thousand dollars. If the rules and regulations authorize awards in excess of twenty-five thousand dollars for special circumstances, the amount of an award in excess of twenty-five thousand dollars shall only be used for such special circumstances. The committee shall make avail-

able all forms and educational materials necessary to promote the existence of the programs to persons throughout the state.

Source: Laws 1978, LB 910, § 13; Laws 1981, LB 328, § 7; Laws 1986, LB 540, § 14; Laws 2009, LB598, § 6; Laws 2015, LB605, § 90. Effective date August 30, 2015.

81-1823 Award; limitation; how paid.

Except as provided in section 81-1813, no compensation shall be awarded under the Nebraska Crime Victim's Reparations Act from the Victim's Compensation Fund in an amount in excess of twenty-five thousand dollars for each applicant per incident. Each award shall be paid in installments unless the hearing officer or committee decides otherwise.

Source: Laws 1978, LB 910, § 23; Laws 1986, LB 540, § 24; Laws 2009, LB598, § 10; Laws 2015, LB605, § 91. Effective date August 30, 2015.

(b) CRIME VICTIMS AND WITNESSES ASSISTANCE

81-1848 Victims and witnesses of crimes; rights; enumerated.

- (1) Victims as defined in section 29-119 shall have the following rights:
- (a) To examine information which is a matter of public record and collected by criminal justice agencies on individuals consisting of identifiable descriptions and notations of issuance of arrest warrants, arrests, detentions, indictments, charges by information, and other formal criminal charges. Such information shall include any disposition arising from such arrests, charges, sentencing, correctional supervision, and release, but shall not include intelligence or investigative information;
- (b) To receive from the county attorney advance reasonable notice of any scheduled court proceedings and notice of any changes in that schedule;
- (c) To be present throughout the entire trial of the defendant, unless the victim is to be called as a witness or the court finds sequestration of the victim necessary for a fair trial. If the victim is to be called as a witness, the court may order the victim to be sequestered;
- (d) To be notified by the county attorney by any means reasonably calculated to give prompt actual notice of the following:
- (i) The crimes for which the defendant is charged, the defendant's bond, and the time and place of any scheduled court proceedings;
 - (ii) The final disposition of the case;
 - (iii) The crimes for which the defendant was convicted;
- (iv) The victim's right to make a written or oral impact statement to be used in the probation officer's preparation of a presentence investigation report concerning the defendant;
- (v) The address and telephone number of the probation office which is to prepare the presentence investigation report;
- (vi) That a presentence investigation report and any statement by the victim included in such report will be made available to the defendant unless exempted from disclosure by order of the court; and

- (vii) The victim's right to submit a written impact statement at the sentencing proceeding or to read his or her impact statement submitted pursuant to subdivision (1)(d)(iv) of this section at the sentencing proceeding;
- (e) To be notified by the county attorney by any means reasonably calculated to give prompt actual notice of the time and place of any subsequent judicial proceedings if the defendant was acquitted on grounds of insanity;
- (f) To be notified as provided in section 81-1850, to testify before the Board of Parole or submit a written statement for consideration by the board, and to be notified of the decision of and any action taken by the board;
- (g) To submit a written statement for consideration at any conditional release proceedings, Board of Parole proceedings, pardon proceedings, or commutation proceedings. Conditional release proceeding means a proceeding convened pursuant to a Department of Correctional Services' decision to grant a furlough from incarceration for twenty-four hours or longer or a release into community-based programs, including educational release and work release; and
- (h) To have any personal identifying information, other than the victim's name, not be disclosed on pleadings and documents filed in criminal actions that may be available to the public. The Supreme Court shall adopt and promulgate rules to implement this subdivision.
 - (2) Victims and witnesses of crimes shall have the following rights:
- (a) To be informed on all writs of subpoena or notices to appear that they are entitled to apply for and may receive a witness fee;
- (b) To be notified that a court proceeding to which they have been subpoenaed will not go on as scheduled in order to save the person an unnecessary trip to court;
- (c) To receive protection from harm and threats of harm arising out of their cooperation with law enforcement and prosecution efforts and to be provided with information as to the level of protection available;
- (d) To be informed of financial assistance and other social services available as a result of being a witness or a victim of a crime, including information on how to apply for the assistance and services;
- (e) To be informed of the procedure to be followed in order to apply for and receive any witness fee to which they are entitled;
- (f) To be provided, whenever possible, a secure waiting area during court proceedings that does not require them to be in close proximity to defendants and families and friends of defendants;
- (g) To have any stolen or other personal property expeditiously returned by law enforcement agencies when no longer needed as evidence. If feasible, all such property, except weapons, currency, contraband, property subject to evidentiary analysis, and property the ownership of which is disputed, shall be returned to the person within ten days after being taken;
- (h) To be provided with appropriate employer intercession services to insure that employers of victims and witnesses will cooperate with the criminal justice process in order to minimize an employee's loss of pay and other benefits resulting from court appearances;
- (i) To be entitled to a speedy disposition of the case in which they are involved as a victim or witness in order to minimize the length of time they must endure the stress of their responsibilities in connection with the matter;

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- (j) To be informed by the county attorney of the final disposition of a felony case in which they were involved and to be notified pursuant to section 81-1850 whenever the defendant in such case is released from custody; and
- (k) To have the family members of all homicide victims afforded all of the rights under this subsection and services analogous to those provided under section 81-1847.

Source: Laws 1981, LB 477, § 6; Laws 1990, LB 87, § 9; Laws 1991, LB 186, § 3; Laws 2004, LB 270, § 11; Laws 2015, LB605, § 92. Effective date August 30, 2015.

ARTICLE 20 NEBRASKA STATE PATROL

(b) RETIREMENT SYSTEM

Section

81-2019.01. Board; power to adjust contributions and benefits; overpayment of benefits; investigatory powers; subpoenas.

81-2032. Retirement system; funds; exemption from legal process; exception.

(b) RETIREMENT SYSTEM

81-2019.01 Board; power to adjust contributions and benefits; overpayment of benefits; investigatory powers; subpoenas.

- (1)(a) If the board determines that the retirement system has previously received contributions or distributed benefits which for any reason are not in accordance with the statutory provisions of sections 81-2014 to 81-2036, the board shall refund contributions, require additional contributions, adjust benefits, or require repayment of benefits paid. In the event of an overpayment of a benefit, the board may, in addition to other remedies, offset future benefit payments by the amount of the prior overpayment, together with regular interest thereon. In the event of an underpayment of a benefit, the board shall immediately make payment equal to the deficit amount plus regular interest.
- (b) The board shall have the power, through the director of the Nebraska Public Employees Retirement Systems or the director's designee, to make a thorough investigation of any overpayment of a benefit, when in the judgment of the retirement system such investigation is necessary, including, but not limited to, circumstances in which benefit payments are made after the death of a member or beneficiary and the retirement system is not made aware of such member's or beneficiary's death. In connection with any such investigation, the board, through the director or the director's designee, shall have the power to compel the attendance of witnesses and the production of books, papers, records, and documents, whether in hardcopy, electronic form, or otherwise, and issue subpoenas for such purposes. Such subpoenas shall be served in the same manner and have the same effect as subpoenas from district courts.
- (2) The board shall adopt and promulgate rules and regulations implementing this section, which shall include, but not be limited to, the following: (a) The procedures for refunding contributions, adjusting future contributions or benefit payments, and requiring additional contributions or repayment of benefits; (b) the process for a member, member's beneficiary, employee, or employer to dispute an adjustment of contributions or benefits; and (c) notice provided to all

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affected persons. All notices shall be sent prior to an adjustment and shall describe the process for disputing an adjustment of contributions or benefits.

Source: Laws 1996, LB 1076, § 35; Laws 2015, LB40, § 12. Effective date August 30, 2015.

81-2032 Retirement system; funds; exemption from legal process; exception.

All annuities or benefits which any person shall be entitled to receive under the Nebraska State Patrol Retirement Act shall not be subject to garnishment, attachment, levy, the operation of bankruptcy or insolvency laws, or any other process of law whatsoever and shall not be assignable except to the extent that such annuities or benefits are subject to a qualified domestic relations order under the Spousal Pension Rights Act.

Source: Laws 1947, c. 211, § 15, p. 692; Laws 1969, c. 511, § 11, p. 2098; R.S.1943, (1978), § 60-459; Laws 1986, LB 311, § 28; Laws 1989, LB 506, § 18; Laws 1994, LB 833, § 45; Laws 1995, LB 574, § 84; Laws 1996, LB 1273, § 29; Laws 2012, LB916, § 31; Laws 2015, LB40, § 13.

Effective date August 30, 2015.

Cross References

Spousal Pension Rights Act, see section 42-1101.

ARTICLE 21 STATE ELECTRICAL DIVISION

Section

81-2113. Apprentice electrician; registration; supervision; renewal; continuing education.

81-2117.01. License or registration renewal; continuing education required; instructor and course approval; certificate of attendance.

81-2118. Licenses and registrations; expiration; fees.

81-2113 Apprentice electrician; registration; supervision; renewal; continuing education.

- (1) A person may register with the board and pay a fee as provided in section 81-2118 to work as an apprentice electrician. Such registration shall entitle the registrant to act as an apprentice electrician to a Class B electrical contractor, an electrical contractor, a Class B journeyman electrician, a journeyman electrician, a residential journeyman electrician, a Class A master electrician, or a Class B master electrician as provided in subsection (2) of this section. At the time of registration renewal, an apprentice shall present documentary evidence of successful completion of the requisite hours of continuing education courses under section 81-2117.01 and pay the fee for renewal provided by section 81-2118. If an applicant for renewal fails to complete the required hours and submit the evidence to the board, the board shall assess up to a sixmonth increase of required experience necessary for the applicant to qualify for the examination under section 81-2115.
- (2) An apprentice electrician shall do no electrical wiring except under the direct personal on-the-job supervision and control and in the immediate presence of a licensee under the State Electrical Act. Such supervision shall include both on-the-job training and related classroom training as approved by the

board. The licensee may employ or supervise apprentice electricians at a ratio not to exceed three apprentice electricians to one licensee, except that such ratio and the other requirements of this section shall not be applicable to a teacher-student relationship within a classroom of a community college.

For purposes of this section, the direct personal on-the-job supervision and control and in the immediate presence of a licensee shall mean the licensee and the apprentice electrician shall be working at the same project location but shall not require that the licensee and apprentice electrician must be within sight of one another at all times.

(3) An apprentice electrician shall not install, alter, or repair electrical equipment except as provided in this section, and the licensee employing or supervising an apprentice electrician shall not authorize or permit such actions by the apprentice electrician.

Source: Laws 1975, LB 525, § 14; Laws 1981, LB 67, § 2; R.S.Supp.,1981, § 81-584; Laws 1993, LB 193, § 12; Laws 2003, LB 126, § 8; Laws 2004, LB 914, § 4; Laws 2015, LB179, § 1

Effective date August 30, 2015.

81-2117.01 License or registration renewal; continuing education required; instructor and course approval; certificate of attendance.

- (1) In order to renew a license or registration issued under the State Electrical Act, the licensee or registrant shall be required to complete twelve contact hours of continuing education by January 1 of each odd-numbered year. The continuing education courses shall be approved by the board and may consist of training programs, courses, and seminars by the State Electrical Division or public or private schools, organizations, or associations. The contact hours shall include a minimum of six contact hours studying the National Electrical Code described in section 81-2104, and the remaining contact hours may include study of electrical circuit theory, blueprint reading, transformer and motor theory, electrical circuits and devices, control systems, programmable controllers, and microcomputers or any other study of electrical-related material that is approved by the board. Any additional hours studying the National Electrical Code shall be acceptable. For purposes of this section, a contact hour means fifty minutes of classroom attendance at an approved course under a qualified instructor approved by the board.
- (2) An application for approval of the instructor and course offering shall be submitted annually on a form provided by the board. The approval by the board of the application shall be valid for one calendar year from the date of approval and shall include the following information:
- (a) Name of the sponsoring organization or school, if any, the address of such organization or school, and the name of the contact person;
 - (b) The instructor's name, address, and telephone number;
 - (c) The title of the course offering;
 - (d) A description of all materials to be distributed to the participants;
 - (e) The date and exact location of each presentation of the course offering;
 - (f) The duration and time of the offering;

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- (g) A detailed outline of the subject matter together with the time sequence of each segment, faculty for each segment, and teaching technique used in each segment;
 - (h) The procedure for measuring attendance; and
- (i) A description of the faculty, including name, background, and practical or teaching experience. A complete resume may be furnished.

Any application for approval of the instructor and course offering that is rejected shall be returned to the applicant with specific reasons for such rejection and stating what is needed for approval.

- (3) If a continuing education course is approved, the licensee or registrant shall retain the attendance certificate and attach it to the application for renewal of his or her license or registration at the time of renewal. The licensee or registrant shall have the responsibility for record keeping and providing proof of attendance at continuing education courses.
- (4) The instructor of each course shall provide an individual certificate of attendance to each licensee or registrant who attends ninety percent or more of the classroom hours. A certificate of attendance shall not be issued to a licensee or registrant who is absent for more than ten percent of the classroom hours. The certificate shall contain the licensee's or registrant's name and license or registration number, the course title, the date and location of the course, the number of credit hours, and the signature of the instructor.
- (5) Nothing in this section shall be construed to mean that a registrant shall be denied renewal of a registration by the board based solely on a failure to complete the continuing education requirement under subsection (1) of this section.

Source: Laws 1993, LB 193, § 16; Laws 1993, LB 215, § 3; Laws 2015, LB179, § 2. Effective date August 30, 2015.

81-2118 Licenses and registrations; expiration; fees.

All licenses or registrations issued under the State Electrical Act shall expire on December 31 of each even-numbered year. All license or registration applications shall include the applicant's social security number. The board shall establish the fees to be payable for examination, issuance, and renewal in amounts not to exceed:

- (1) For examination:
- (a) Electrical contractor, one hundred twenty-five dollars;
- (b) Journeyman electrician, sixty dollars:
- (c) Residential journeyman electrician, sixty dollars; and
- (d) Fire alarm installer, sixty dollars;
- (2) For each year of the two-year license period for issuance and renewal:
- (a) Electrical contractor, one hundred twenty-five dollars; and
- (b) Journeyman electrician, residential journeyman electrician, fire alarm installer, or special electrician, twenty-five dollars;
- (3) For each year of the two-year registration period for issuance and renewal as an apprentice electrician, twenty dollars; and

- (4) For renewal on or after September 9, 1993, of the following licenses issued prior to such date for each year of the two-year license period:
 - (a) Class B electrical contractor, one hundred twenty-five dollars;
 - (b) Class A master electrician, one hundred twenty-five dollars;
 - (c) Class B master electrician, one hundred twenty-five dollars; and
- (d) Class B journeyman electrician, installer, or special electrician, twenty-five dollars.

The holder of an expired license or registration may renew the license or registration for a period of three months from the date of expiration upon payment of the license or registration fee plus ten percent of the renewal fee for each month or portion thereof past the expiration date. All holders of licenses or registrations expired for more than three months shall apply for a new license or registration.

Source: Laws 1975, LB 525, § 19; Laws 1978, LB 833, § 7; R.S.Supp.,1980, § 81-589; Laws 1984, LB 841, § 1; Laws 1993, LB 193, § 18; Laws 1997, LB 752, § 229; Laws 2003, LB 126, § 11; Laws 2004, LB 914, § 5; Laws 2015, LB179, § 3. Effective date August 30, 2015.

ARTICLE 29 STATE CIVIL OFFICERS

Section

81-2901. State civil offices; vacancy; how filled.

81-2901 State civil offices; vacancy; how filled.

Every state civil office filled by appointment shall be vacant upon the happening of any one of the events listed in section 32-560 except as provided in section 32-561. The resignation of the incumbent of such a civil office may be made as provided in section 32-562. Vacancies in such a civil office shall be filled as provided in sections 32-567 and 32-574 and shall be subject to section 32-563.

Source: Laws 1994, LB 76, § 609; Laws 2015, LB575, § 30. Operative date August 30, 2015.

ARTICLE 31

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Section

- 81-3119. Health and Human Services Cash Fund; created; transfer; investment.
- 81-3133. Division of Children and Family Services; reports; strategic plan; key goals; benchmarks; progress reports.
- 81-3139. Health Care Homes for the Medically Underserved Fund; created; purpose; investment.
- Deposits to Health Care Homes for the Medically Underserved Fund; distribution; use.

81-3119 Health and Human Services Cash Fund; created; transfer; investment.

The Health and Human Services Cash Fund is created and shall consist of funds from contracts, grants, gifts, or fees. Transfers may be made from the

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fund to the General Fund at the direction of the Legislature. The State Treasurer shall transfer three hundred thousand dollars on or before July 15, 2015, from the Health and Human Services Cash Fund to the Lead-Based Paint Hazard Control Cash Fund. It is the intent of the Legislature that the transfer to the Lead-Based Paint Hazard Control Cash Fund shall be from funds credited to the Medicaid Fraud Settlement Fund. Any money in the Health and Human Services Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2007, LB296, § 10; Laws 2008, LB961, § 6; Laws 2009, LB288, § 39; Laws 2009, First Spec. Sess., LB3, § 85; Laws 2013, LB199, § 38; Laws 2015, LB661, § 36. Effective date May 21, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

81-3133 Division of Children and Family Services; reports; strategic plan; key goals; benchmarks; progress reports.

- (1)(a) On or before July 30, 2012, the Division of Children and Family Services of the Department of Health and Human Services shall report in writing its expenditures between January 1, 2012, and June 30, 2012, and the outcomes relating to such expenditures to the Appropriations Committee of the Legislature and the Health and Human Services Committee of the Legislature. Such report shall identify any changes or movement of funds in excess of two hundred fifty thousand dollars relating to child welfare between subprograms within Budget Program 347 and Budget Program 354.
- (b) Beginning with the third calendar quarter of 2012, the division shall report electronically its expenditures for each quarter and the outcomes relating to such expenditures within thirty days after the end of the quarter to the Appropriations Committee of the Legislature and the Health and Human Services Committee of the Legislature. Such report shall identify any changes or movement of funds in excess of two hundred fifty thousand dollars relating to child welfare between subprograms within Budget Program 347 and Budget Program 354.
- (2)(a) For the biennium ending June 30, 2015, the biennium ending June 30, 2017, and the biennium ending June 30, 2019, the Division of Children and Family Services of the Department of Health and Human Services shall, as part of the appropriations request process pursuant to section 81-132, include a strategic plan that identifies the main purpose or purposes of each program, verifiable and auditable key goals that the division believes are fair measures of its progress in meeting each program's main purpose or purposes, and benchmarks for improving performance on the key goals for the state as a whole and for each Department of Health and Human Services service area designated pursuant to section 81-3116. The division shall also report whether the benchmarks are being met and, if not, the expected timeframes for meeting them. Such key goals and benchmarks shall be developed by the Division of Children and Family Services with the assistance of the budget division of the Department of Administrative Services pursuant to subdivision (2) of section 81-1113.

- (b) Not later than September 15, 2013, not later than September 15, 2015, and not later than September 15, 2017, the Division of Children and Family Services of the Department of Health and Human Services shall report electronically to the Health and Human Services Committee of the Legislature and the Appropriations Committee of the Legislature on the progress towards the key goals identified pursuant to this subsection that occurred in the previous twelve months. The division shall annually appear at a joint hearing of the two legislative committees and present the report.
- (3) On or before December 1, 2016, and each year thereafter, the Division of Children and Family Services of the Department of Health and Human Services shall report electronically to the Governor and the Legislature the number of families in all transitional child care assistance programs and the number of families no longer eligible for all transitional child care assistance programs due to failure to meet income guidelines.

Source: Laws 2012, LB949, § 1; Laws 2013, LB222, § 40; Laws 2013, LB269, § 13; Laws 2014, LB974, § 15; Laws 2015, LB81, § 2. Effective date August 30, 2015.

81-3139 Health Care Homes for the Medically Underserved Fund; created; purpose; investment.

The Health Care Homes for the Medically Underserved Fund is created within the Department of Health and Human Services. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act. The purpose of the fund is to enhance the ability of Nebraska's federally qualified health centers to provide patient-centered medical homes to low-income medically underserved populations.

Source: Laws 2015, LB661, § 18. Effective date May 21, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

81-3140 Deposits to Health Care Homes for the Medically Underserved Fund; distribution; use.

- (1) Twenty-five percent of the federal medicaid fraud settlement funds accruing to Nebraska annually shall be deposited in the Health Care Homes for the Medically Underserved Fund for distribution to federally qualified health centers in Nebraska. Such funds shall be distributed proportionately based on the unduplicated number of patients served in the previous year by such federally qualified health centers as reported through the uniform data system of the Health Resources and Services Administration of the United States Department of Health and Human Services.
- (2) Funds distributed pursuant to subsection (1) of this section shall be used for the following purposes:
- (a) Hiring, training, certifying, and maintaining staff dedicated to patientcentered chronic disease management, including, but not limited to, case managers, health educators, social workers, outreach and enrollment workers, and community health workers;

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- (b) Providing services, including, but not limited to, interpreter services, transportation services, and social work assistance;
- (c) Capital improvements, including, but not limited to, facility expansion, leasing additional space, and furnishing, equipment, or redesign of facilities to support patient-centered care;
- (d) Medication management, including, but not limited to, clinical pharmacy services, pharmacists, clinical pharmacists, technology for monitoring and realtime notification, and care managers;
- (e) Information technology, including, but not limited to, telehealth services, analytics tools, patient registries, and updates to electronic health records systems; and
- (f) Reimbursement to health care providers, including, but not limited to, physicians, nurse practitioners, dieticians, diabetic educators, behavioral health providers, and oral health providers.

Source: Laws 2015, LB661, § 19. Effective date May 21, 2015.

ARTICLE 34

ENGINEERS AND ARCHITECTS REGULATION ACT

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81-3401 Act, how cited.

conditions.

81-3452.

81-3453.

81-3454.

Sections 81-3401 to 81-3455 shall be known and may be cited as the Engineers and Architects Regulation Act.

Source: Laws 1997, LB 622, § 1; Laws 2009, LB446, § 1; Laws 2011, LB45, § 2; Laws 2015, LB23, § 1. Effective date August 30, 2015.

Technical submissions by professional engineer; affix seal and signature;

81-3402 Architecture and engineering; regulation.

Repealed. Laws 2015, LB 23, § 51.

Practice of engineering; exempted activities.

In order to safeguard life, health, and property and to promote the public welfare, the professions of architecture and engineering are declared to be subject to regulation in the public interest. The practice of architecture and engineering and use of the titles architect or professional engineer is a privilege granted by the state through the board based on the qualifications of the individual as evidenced by a certificate of licensure which is not transferable.

Source: Laws 1997, LB 622, § 2; Laws 2015, LB23, § 2. Effective date August 30, 2015.

81-3403 Definitions, where found.

For purposes of the Engineers and Architects Regulation Act, the definitions found in sections 81-3404 to 81-3427 shall be used.

Source: Laws 1997, LB 622, § 3; Laws 2011, LB45, § 3; Laws 2015, LB23, § 3. Effective date August 30, 2015.

81-3404 Architect, defined.

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Architect means a person who is licensed by the board to practice architecture.

Source: Laws 1997, LB 622, § 4; Laws 2015, LB23, § 4. Effective date August 30, 2015.

81-3405.01 Building official, defined.

Building official means a person appointed by the state or a political subdivision having responsibility for the public safety and welfare and the enforcement of building codes with regard to buildings and other structures within such person's jurisdiction.

Source: Laws 2011, LB45, § 4; Laws 2015, LB23, § 6. Effective date August 30, 2015.

81-3405.02 Building, defined.

Building means any structure used, or intended to be used, to support, shelter, or enclose any use or occupancy.

Source: Laws 2015, LB23, § 5. Effective date August 30, 2015.

81-3406 Repealed. Laws 2015, LB 23, § 51.

81-3407 Continuing education, defined.

Continuing education means lifelong learning and training relevant to a licensee's professional practice.

Source: Laws 1997, LB 622, § 7; Laws 2015, LB23, § 7. Effective date August 30, 2015.

81-3408 Coordinating professional, defined.

Coordinating professional means a licensee who coordinates, as appropriate, the work of all licensees involved in a project.

Source: Laws 1997, LB 622, § 8; Laws 2015, LB23, § 8. Effective date August 30, 2015.

81-3409 Design, defined.

Design means the preparation of schematics, layouts, plans, drawings, specifications, calculations, and other diagnostic documents which show the features of an architectural or engineering project.

Source: Laws 1997, LB 622, § 9; Laws 2015, LB23, § 9. Effective date August 30, 2015.

81-3410 Repealed. Laws 2015, LB 23, § 51.

81-3411 Direct supervision, defined.

Direct supervision means having full professional knowledge and control over work that constitutes the practice of architecture or engineering.

Source: Laws 1997, LB 622, § 11; Laws 2015, LB23, § 10. Effective date August 30, 2015.

81-3412 Emeritus, defined.

Emeritus means an architect or professional engineer who has relinquished his or her license and who is approved by the board to use the honorary title emeritus.

Source: Laws 1997, LB 622, § 12; Laws 2015, LB23, § 11. Effective date August 30, 2015.

81-3413 Repealed. Laws 2015, LB 23, § 51.

81-3414 Engineer-intern, defined.

Engineer-intern means a person who has been duly enrolled as an engineer-intern by the board.

Source: Laws 1997, LB 622, § 14; Laws 2015, LB23, § 12. Effective date August 30, 2015.

81-3415 Estimator, technician, or other similar titles, defined.

Estimator, technician, or other similar titles means a person who through training or experience is performing tasks associated with the practice of architecture or engineering under the supervision of an architect or professional engineer, respectively.

Source: Laws 1997, LB 622, § 15; Laws 2015, LB23, § 13. Effective date August 30, 2015.

81-3416 Good ethical character, defined.

Good ethical character means such character as will enable a person to discharge the fiduciary duties of an architect or professional engineer to his or her client and to the public for the protection of the public health, safety, and welfare.

Source: Laws 1997, LB 622, § 16; Laws 2015, LB23, § 14. Effective date August 30, 2015.

81-3416.01 Intern architect, defined.

Intern architect means a person who has enrolled in the Intern Development Program of the National Council of Architectural Registration Boards and holds a degree from a program accredited by the National Architectural Accrediting Board or equivalent.

Source: Laws 2015, LB23, § 15. Effective date August 30, 2015.

81-3416.02 Licensee, defined.

Licensee means a licensed architect or professional engineer.

Source: Laws 2015, LB23, § 16. Effective date August 30, 2015.

81-3417 Repealed. Laws 2015, LB 23, § 51.

81-3418 Organization, defined.

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Organization means a business entity created by law, including, but not limited to, a partnership, limited liability company, corporation, or joint venture.

Source: Laws 1997, LB 622, § 18; Laws 2015, LB23, § 17. Effective date August 30, 2015.

81-3419 Repealed. Laws 2015, LB 23, § 51.

81-3420 Practice of architecture, defined.

- (1) Practice of architecture means providing or offering to provide design services in connection with the construction, enlargement, or alteration of a building or group of buildings and the space within and surrounding the buildings. The services may include, but not be limited to, planning, providing studies, designs, drawings, specifications, and other technical submissions, and administering construction contracts. The practice of architecture does not include the practice of engineering.
- (2) A person shall be construed to practice architecture, within the meaning and intent of the Engineers and Architects Regulation Act, if he or she:
- (a) Practices the profession of architecture or holds himself or herself out as able and entitled to practice architecture;
- (b) By verbal claim, sign, advertisement, letterhead, or card or in any other way, represents himself or herself to be an architect; or
- (c) Through the use of some other title, implies that he or she is an architect or licensed under the Engineers and Architects Regulation Act.

Source: Laws 1997, LB 622, § 20; Laws 2015, LB23, § 18. Effective date August 30, 2015.

81-3421 Practice of engineering, defined.

- (1) Practice of engineering means any service or creative work that requires engineering education, training, and experience in the application of special knowledge of the mathematical, physical, and engineering sciences. The services may include, but not be limited to, planning, providing studies, designs, drawings, specifications, and other technical submissions, and administering construction contracts. The practice of engineering does not include the practice of architecture.
- (2) A person shall be construed to practice engineering, within the meaning and intent of the Engineers and Architects Regulation Act, if he or she:
- (a) Practices any discipline of the profession of engineering or holds himself or herself out as able and entitled to practice any discipline of engineering;
- (b) By verbal claim, sign, advertisement, letterhead, or card or in any other way, represents himself or herself to be a professional engineer; or
- (c) Through the use of some other title, implies that he or she is a professional engineer or licensed under the Engineers and Architects Regulation Act.

Source: Laws 1997, LB 622, § 21; Laws 2015, LB23, § 19. Effective date August 30, 2015.

81-3422 Professional engineer, defined.

Professional engineer means a person who is licensed by the board to practice engineering. The board may designate a professional engineer, on the basis of education, experience, and examination, as being licensed in a specific discipline of engineering signifying an area in which the professional engineer has demonstrated competence.

Source: Laws 1997, LB 622, § 22; Laws 2015, LB23, § 20. Effective date August 30, 2015.

81-3422.01 Project, defined.

Project means one or more related activities that require the practice of architecture or engineering for completion.

Source: Laws 2011, LB45, § 5; Laws 2015, LB23, § 21. Effective date August 30, 2015.

81-3423 Public service provider, defined.

Public service provider means any political subdivision which employs or appoints an architect or a professional engineer to be in responsible charge of the political subdivision's architectural or engineering work.

Source: Laws 1997, LB 622, § 23; Laws 2015, LB23, § 22. Effective date August 30, 2015.

81-3424 Repealed. Laws 2015, LB 23, § 51.

81-3425 Responsible charge, defined.

Responsible charge means the management of the technical and financial aspects of engineering or architectural work through an organization.

Source: Laws 1997, LB 622, § 25; Laws 2015, LB23, § 23. Effective date August 30, 2015.

81-3427 Technical submissions, defined.

Technical submissions means designs, drawings, specifications, studies, and other technical reports that constitute, or may be prepared in conjunction with, a project.

Source: Laws 1997, LB 622, § 27; Laws 2015, LB23, § 24. Effective date August 30, 2015.

81-3428 Board of Engineers and Architects; created; members; terms; location.

- (1) The Board of Engineers and Architects is created to administer the Engineers and Architects Regulation Act. The board shall consist of eight members appointed by the Governor for terms of five years terminating on the last day of February. The board shall consist of:
- (a) Three architect members, two of whom shall be appointed after consulting with the appropriate architectural professional organizations, and one education member who is a faculty member of the University of Nebraska appointed upon the recommendation of the Dean of Architecture of the University of Nebraska;

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- (b) Four professional engineer members, three of whom shall be appointed after consulting with the appropriate engineering professional organizations, and one education member who is a faculty member of the University of Nebraska appointed upon the recommendation of the Dean of Engineering of the University of Nebraska; and
 - (c) One public member.

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- (2) Each member shall hold office after the expiration of his or her term until his or her successor is duly appointed and qualified. Vacancies in the membership of the board, however created, shall be filled for the unexpired term by appointment by the Governor. The Governor shall reappoint or replace existing members as their terms expire, and the public member shall be reappointed or replaced in the fifth year of his or her term. The Governor may remove any member of the board for misconduct, incompetency, or neglect of duty.
- (3) Each member of the board shall be a citizen of the United States and a resident of the State of Nebraska for at least one year immediately preceding appointment. Each architect or professional engineer member shall have been engaged in the active practice of the design profession for at least ten years, shall have had direct supervision of work for at least five years at the time of his or her appointment, and shall be licensed in the relevant profession.
- (4) The board may designate a former member of the board as an emeritus member, but for no more than ten years after his or her original board membership expires. Emeritus member status, when conferred, must be renewed annually.
 - (5) The board offices shall be located in Lincoln, Nebraska.

Source: Laws 1997, LB 622, § 28; Laws 2015, LB23, § 25. Effective date August 30, 2015.

81-3429 Board; members; per diem; expenses.

Each member of the board shall receive as compensation not more than one hundred dollars per day for each day or substantial portion of a day spent traveling to and from and attending sessions of the board and its committees, authorized meetings of the National Council of Architectural Registration Boards, the National Council of Examiners for Engineering and Surveying, or their subdivisions or committees, or other business as authorized by the board. Each member of the board shall be reimbursed for all necessary and authorized expenses incident to the performance of his or her duties under the Engineers and Architects Regulation Act as provided in sections 81-1174 to 81-1177.

Source: Laws 1997, LB 622, § 29; Laws 2011, LB45, § 6; Laws 2015, LB23, § 26.

Effective date August 30, 2015.

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81-3430 Certificate of appointment; oath; Attorney General; legal advisor; seal; rules and regulations.

Each member of the board shall receive a certificate of appointment from the Governor and, before beginning his or her term of office, shall file with the Secretary of State the constitutional oath of office. The board or any committee of the board is entitled to the services of the Attorney General in connection with the affairs of the board, and the board may compel the attendance of witnesses, administer oaths, and take testimony and proofs concerning all

matters within its jurisdiction. The Attorney General shall act as legal advisor to the board and render such legal assistance as may be necessary in carrying out the Engineers and Architects Regulation Act. The board shall adopt and have an official seal, which shall be affixed to all certificates of licensure granted, and shall adopt and promulgate rules and regulations to carry out the act.

Source: Laws 1997, LB 622, § 30; Laws 2015, LB23, § 27. Effective date August 30, 2015.

81-3432 Engineers and Architects Regulation Fund; created; use; investment.

The Engineers and Architects Regulation Fund is created. The secretary of the board shall receive and account for all money derived from the operation of the Engineers and Architects Regulation Act and shall remit the money to the State Treasurer for credit to the Engineers and Architects Regulation Fund. All expenses certified by the board as properly and necessarily incurred in the discharge of duties, including compensation and administrative staff, and any expense incident to the administration of the act relating to other states shall be paid out of the fund. Debt repayments payable pursuant to section 81-3432.01 shall be paid out of the fund. Warrants for the payment of expenses shall be issued by the Director of Administrative Services and paid by the State Treasurer upon presentation of vouchers regularly drawn by the chairperson and secretary of the board and approved by the board. At no time shall the total amount of warrants exceed the total amount of the fees collected under the act and to the credit of the fund. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 1997, LB 622, § 32; Laws 2009, LB446, § 2; Laws 2009, First Spec. Sess., LB3, § 86; Laws 2015, LB23, § 28. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

81-3432.01 Repayment of qualified educational debt; authorized; eligibility.

- (1) The board may repay qualified educational debt owed by an eligible graduate. Such repayment shall be made from the Engineers and Architects Regulation Fund. To be eligible for debt repayment, a recipient shall be a graduate of (a) a National Architectural Accrediting Board-accredited architecture program in Nebraska or (b) an ABET-accredited engineering program in Nebraska and shall have obtained qualified educational debt.
- (2) For purposes of this section, qualified educational debt means government and commercial loans obtained by a student for postsecondary education tuition, other educational expenses, and reasonable living expenses, as determined by the board.
- (3) The board may adopt and promulgate rules and regulations governing any debt repayment under this section.

Source: Laws 2009, LB446, § 3; Laws 2015, LB23, § 29. Effective date August 30, 2015.

81-3433 Roster.

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The board shall maintain and make available to the public a complete roster of all architects and professional engineers showing their names and last-known addresses. The board shall file the roster with the Secretary of State and may distribute a copy to each licensed person as well as county and municipal officials. The board may charge a fee for distributing the roster.

Source: Laws 1997, LB 622, § 33; Laws 2015, LB23, § 30. Effective date August 30, 2015.

81-3434 Code of practice; contents.

- (1) The Legislature hereby finds and declares that a code of practice established by the board by which architects and professional engineers could govern their professional conduct would be beneficial to the state and would safeguard the life, health, and property and promote the public welfare of the citizens of this state.
- (2) The code of practice established by this section shall include provisions on:
 - (a) Professional competence;
 - (b) Conflict of interest;
 - (c) Full disclosure of financial interest;
 - (d) Full disclosure of matters affecting public safety, health, and welfare;
 - (e) Compliance with laws;
 - (f) Professional conduct and good ethical character standards; and
 - (g) Practice of architecture and engineering.
- (3) The board may adopt and promulgate rules and regulations to implement the code of practice.
- (4) The board may publish commentaries regarding the code of practice. The commentaries shall explain the meaning of interpretations given to the code by the board.

Source: Laws 1997, LB 622, § 34; Laws 2015, LB23, § 31. Effective date August 30, 2015.

81-3435 Application for licensure, examination, intern enrollment, certificate of authorization, or emeritus status; form; fees.

- (1) Applications for licensure, examination, intern enrollment, a certificate of authorization, or emeritus status shall be made on a form prescribed and furnished by the board. Applications shall be made under oath.
- (2) The board may accept the verified information contained in a valid Council Record issued by the National Council of Architectural Registration Boards or the National Council of Examiners for Engineering and Surveying in lieu of the same information that is required on the form prescribed and furnished by the board.
- (3)(a) The board shall establish application and licensure fees as provided in this subsection. All fees are nonrefundable.
 - (b) The fee for license applications may not exceed three hundred dollars.
- (c) The fee for examination applications may be set to recover the costs of examination and its administration.
 - (d) The fee for intern enrollment may not exceed one hundred dollars.

- (e) The certificate of authorization fee for organizations may not exceed three hundred dollars per year.
 - (f) The fee for emeritus status may not exceed one hundred dollars per year. **Source:** Laws 1997, LB 622, § 35; Laws 2015, LB23, § 32. Effective date August 30, 2015.

81-3436 Organizational practice; certificate of authorization; when required; application; immunity; Secretary of State; registration of trade name or service mark; limitation.

- (1) An individual licensed under the Engineers and Architects Regulation Act may practice or offer to practice the profession of architecture or engineering through an organization if the criteria for organizational practice established by the board are met and the organization has been issued a certificate of authorization by the board.
- (2) An organization applying for a certificate of authorization shall designate at least one licensed architect as the person in responsible charge of any practice of architecture by the organization and at least one professional engineer as the person in responsible charge of any practice of engineering by the organization. One who renders only occasional professional services for an organization may not be designated as being in responsible charge of the professional activities of an organization under this section.
- (3) To obtain a certificate of authorization, a board-approved application shall be filed with the board. The application shall contain the names and license numbers of the individual or individuals designated as in responsible charge and licensed to practice architecture or engineering in Nebraska. Certificates of authorization shall be for a defined period and may be renewed.
- (4) An organization shall notify the board of any changes in the status of any individual designated as in responsible charge within thirty days after the effective date of the change.
- (5) All technical submissions issued or filed for public record through an organization involving the practice of architecture or engineering shall be sealed in accordance with the act by the licensee who prepared the submissions or under whose direct supervision they were prepared.
- (6) An organization is not relieved of responsibility for the conduct or acts of its agents, employees, officers, or partners by reason of its compliance with this section. An individual practicing architecture or engineering is not relieved of responsibility for services performed by reason of employment or any other relationship with an organization holding a certificate of authorization.
- (7) The Secretary of State shall not issue a certificate of authority to do business in the state to an applicant or issue a registration of name in the state to an organization which intends to engage in the practice of architecture or engineering unless the board has issued the applicant a certificate of authorization or a letter indicating the eligibility of the applicant to receive a certificate or to register the name.
- (8) Except as otherwise authorized in the Engineers and Architects Regulation Act or in the Professional Landscape Architects Act, the Secretary of State shall not register any trade name or service mark which includes the words architect or engineer, or any modification or derivative of such words, in an applicant's firm name or logotype unless the board has issued the applicant a

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certificate of authorization or a letter indicating the eligibility of the applicant to register the trade name or service mark.

(9) A public service provider or an organization may engage in the practice of architecture or engineering for itself without obtaining a certificate of authorization.

Source: Laws 1997, LB 622, § 36; Laws 2013, LB7, § 1; Laws 2015, LB23, § 33.

Effective date August 30, 2015.

Cross References

Professional Landscape Architects Act, see section 81-8,183.01.

81-3436.01 Combined services with construction services; authorized; conditions.

- (1) Providing combined services involving the practice of architecture or engineering, or both, with construction services is allowed if:
- (a) An architect participates substantially in, and has direct supervision of, the architectural services provided on the project;
- (b) A professional engineer participates substantially in, and has direct supervision of, the engineering services provided on the project; and
- (c) The rendering of architectural or professional engineering services conforms to the Engineers and Architects Regulation Act and the rules and regulations.
- (2) A temporary permit holder under the act may perform engineering or architectural services pursuant to this section.

Source: Laws 2015, LB23, § 34. Effective date August 30, 2015.

81-3437 Certificate of licensure; issuance; certificate of enrollment; issuance.

- (1) The board shall issue to any applicant who, on the basis of education, experience, and examination, has met the requirements of the Engineers and Architects Regulation Act a certificate of licensure giving the licensee proper authority to carry out the prerogatives of the act. If a professional engineer's license has been issued in a specific discipline, the discipline shall be specified on the certificate of licensure. The certificate of licensure shall carry the designation Licensed Architect or Licensed Professional (discipline) Engineer. The certificate shall give the full name of the licensee and license number and shall be signed by the chairperson of the board, the secretary of the board, and one other board member.
- (2) The certificate of licensure shall be prima facie evidence that the person is entitled to all rights, privileges, and responsibilities of an architect or a professional engineer while the certificate of licensure remains unrevoked and unexpired.
- (3) The board shall issue to any applicant who, on the basis of education and examination, has met the requirements of the Engineers and Architects Regula-2015 Supplement 1298

tion Act a certificate of enrollment as an engineer-intern. The engineer-intern certificate does not authorize the holder to practice as a professional engineer.

Source: Laws 1997, LB 622, § 37; Laws 2013, LB7, § 2; Laws 2015, LB23, § 35.

Effective date August 30, 2015.

81-3437.01 Seal; contents; use; prohibited acts.

- (1) Each licensee authorized to practice architecture or engineering must obtain a seal. The design of the seal shall be determined by the board. If a professional engineer's license has been issued in a specific discipline, the discipline shall be specified on the seal. The following information shall be on the seal: State of Nebraska; licensee's name; licensee's license number; and the words Architect or Professional (discipline) Engineer.
- (2) Whenever the seal is applied, the licensee's signature shall be across the seal. The board may adopt and promulgate rules and regulations for application of the seal.
- (3) The seal and the date of its placement shall be on all technical submissions and calculations whenever presented to a client or any public or governmental agency. It shall be unlawful for a licensee to affix his or her seal or to permit his or her seal to be affixed to any document after the expiration of the certificate or for the purpose of aiding or abetting any other person to evade or attempt to evade the Engineers and Architects Regulation Act.
- (4) The seal and date shall be placed on all originals, copies, tracings, or other reproducible drawings and the first and last pages of specifications, reports, and studies in such a manner that the seal, signature, and date will be reproduced and be in compliance with rules and regulations of the board. The application of the licensee's seal shall constitute certification that the work was done by the licensee or under the licensee's control.
- (5) In the case of a temporary permit issued to a licensee of another state, the licensee shall use his or her state of licensure seal and shall affix his or her signature and temporary permit to all his or her work.

Source: Laws 2015, LB23, § 36. Effective date August 30, 2015.

81-3437.02 Coordinating professional; designation; duties.

- (1) Projects involving more than one licensed architect or professional engineer shall have an architect or professional engineer designated as the coordinating professional for the entire project. The coordinating professional may, but need not, provide architectural or engineering services on the project. The coordinating professional shall apply his or her seal in accordance with the Engineers and Architects Regulation Act to the cover sheet of all documents and denote the seal as that of the coordinating professional.
- (2) The coordinating professional shall be responsible for reviewing and coordinating technical documents prepared by others for compatibility with the design of the project.

Source: Laws 2015, LB23, § 37. Effective date August 30, 2015.

81-3438 Certificates; expiration; renewal; fees; continuing education.

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Certificates of licensure and certificates of authorization shall expire on a date established by the board and shall become invalid after that date unless renewed. The board shall notify every person licensed under the Engineers and Architects Regulation Act and every organization holding a certificate of authorization under the act of the date of the expiration of the certificate of licensure or certificate of authorization and the amount of the fee required for renewal. The notice shall be mailed at least one month in advance of the date of the expiration to the licensee or organization at the last-known address on file with the board. Valid certificates may be renewed prior to expiration upon application and payment of applicable fees. Expired certificates may be renewed in accordance with rules and regulations of the board. Renewal fees shall not exceed two hundred dollars per year. The board may require licensees to obtain continuing education as a condition of license renewal.

Source: Laws 1997, LB 622, § 38; Laws 2015, LB23, § 38. Effective date August 30, 2015.

81-3441 Use of title; unlawful practice.

Except as provided in sections 81-3414, 81-3415, 81-3449, and 81-3453, an individual shall not directly or indirectly engage in the practice of architecture or engineering in the state or use the title architect or professional engineer or display or use any words, letters, figures, titles, sign, card, advertisement, or other symbol or device indicating or tending to indicate that he or she is an architect or professional engineer or is practicing architecture or engineering unless he or she is licensed under the Engineers and Architects Regulation Act. A licensee shall not aid or abet any person not licensed under the act in the practice of architecture or engineering.

Source: Laws 1997, LB 622, § 41; Laws 2011, LB45, § 7; Laws 2015, LB23, § 39.

Effective date August 30, 2015.

81-3442 Prohibited acts; penalties.

- (1) It is unlawful for any person to:
- (a) Practice or offer to practice architecture or engineering in this state without being licensed in accordance with the Engineers and Architects Regulation Act unless such practice or offer to practice is otherwise exempt under the act:
- (b) Knowingly and intentionally employ or retain a person to practice architecture or engineering in this state who is not licensed in accordance with the act, except as provided in sections 81-3414 and 81-3415, and who is not exempted by section 81-3449 or 81-3453;
- (c) Use the words architect, engineer, or any modification or derivative of such words in its name or form of business activity except as authorized in the act or in the Professional Landscape Architects Act;
- (d) Advertise any title or description tending to convey the impression that he or she is a licensed architect or professional engineer unless the person is duly licensed under the Engineers and Architects Regulation Act;
- (e) Present or attempt to use the certificate of licensure or the seal of another person;

- (f) Give any false or forged evidence of any kind to the board or to any member of the board in obtaining or attempting to obtain a certificate;
 - (g) Falsely impersonate any other licensee of like or different name;
- (h) Attempt to use an expired, suspended, revoked, or nonexistent certificate of licensure or practice or offer to practice when not qualified;
 - (i) Falsely claim that he or she is licensed or authorized under the act; or
 - (j) Violate the act.
- (2) Any person who performs any of the actions described in subsection (1) of this section is guilty of a Class I misdemeanor for the first offense and a Class IV felony for the second or any subsequent offense.

Source: Laws 1997, LB 622, § 42; Laws 2011, LB45, § 8; Laws 2015, LB23, § 40.

Effective date August 30, 2015.

Cross References

Professional Landscape Architects Act. see section 81-8.183.01.

81-3443 Enforcement procedures.

- (1) A complaint against any person or organization involving any matter coming within the jurisdiction of the board shall be in writing and shall be filed with the board.
- (2) A hearing on the complaint shall be held within a reasonable time in accordance with the rules and regulations and may be heard through the use of a hearing officer. The accused shall have the right to appear personally with or without counsel, to cross-examine adverse witnesses, and to produce evidence and witnesses in his, her, or its defense.
- (3) The board shall set the time and place for the hearing and shall cause a copy of the complaint, together with a notice of the time and place fixed for the hearing, to be sent by registered mail to the accused, at his, her, or its last-known business or residence address known to the board, at least thirty days before the hearing.
- (4) If after the hearing the board finds the accused has violated the Engineers and Architects Regulation Act or any rules or regulations, it may issue any order or take any action described in section 81-3444. If the order revokes, suspends, or cancels a license, the board shall notify, in writing, the Secretary of State. If the board finds no violation, it shall enter an order dismissing the complaint.
- (5) The board may reissue a license that has been revoked. Application for the reissuance of a license shall be made in such a manner as the board directs and shall be accompanied by a fee established by the board.

Source: Laws 1997, LB 622, § 43; Laws 2011, LB45, § 9; Laws 2015, LB23, § 41.

Effective date August 30, 2015.

81-3444 Disciplinary actions authorized; civil penalties.

(1) The board, after hearing and upon proof satisfactory to the board, may determine by two-thirds majority vote that any person or organization has violated the Engineers and Architects Regulation Act or any rules or regulations.

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- (2) Upon a finding that a person or organization has committed a violation, one or more of the following actions may be taken against such person or organization upon a two-thirds majority vote of the board:
 - (a) Issuance of censure or reprimand;
 - (b) Suspension of judgment;
 - (c) Placement of the offender on probation;
- (d) Placement of a limitation or limitations on the holder of a license and upon the right of the holder of a license to practice the profession to such extent, scope, or type of practice for such time and under such conditions as are found necessary and proper;
- (e) Imposition of a civil penalty not to exceed ten thousand dollars for each offense. The amount of the penalty shall be based on the severity of the violation;
- (f) Entrance of an order of revocation, suspension, or cancellation of the certificate of licensure;
 - (g) Issuance of a cease and desist order;
- (h) Imposition of costs as in an ordinary civil action in the district court, which may include reasonable attorney's fees and hearing officer fees incurred by the board and the expenses of any investigation undertaken by the board; or
 - (i) Dismissal of the action.
- (3) The board may take into account suitable evidence of reform when determining appropriate action.
- (4) Civil penalties collected under subdivision (2)(e) of this section shall be remitted to the State Treasurer for distribution in accordance with Article VII, section 5, of the Constitution of Nebraska. All costs collected under subdivision (2)(h) of this section shall be remitted to the State Treasurer for credit to the Engineers and Architects Regulation Fund.

Source: Laws 1997, LB 622, § 44; Laws 2011, LB45, § 10; Laws 2015, LB23, § 42.

Effective date August 30, 2015.

81-3446 Construction projects on private lands; applicability of act; owner; duties.

- (1) A project on private land is subject to the provisions of the Engineers and Architects Regulation Act unless exempt under section 81-3449 or 81-3453.
- (2) The owner of any real property who allows a project to be constructed on his or her real property is engaged in the practice of architecture or engineering unless he or she employs or causes others to employ licensed architects or professional engineers or persons under the direct supervision of licensed architects or professional engineers to furnish at least minimum construction phase services with respect to the project or is exempt from the Engineers and Architects Regulation Act under sections 81-3449 and 81-3453.
 - (3) For purposes of this section:
- (a) Construction phase service includes at least the following services: (i) Visiting the project site on a regular basis as is necessary to determine that the work is proceeding generally in accordance with the technical submissions submitted to the building official at the time the project permit was issued; and

- (ii) processing technical submissions required of the contractor by the terms of contract documents. The term does not include supervision of construction, review of payment applications, resolution of disputes between the owner and contractor, and other such items which are considered additional construction administration services which the owner may or may not elect to include in the architect's or engineer's scope of work; and
- (b) Owner means with respect to any real property the following persons: (i) The record owner of such real property; (ii) the lessee of all or any portion of the real property when the lease covers all of that portion of the real property upon which the project is being constructed, the lessee has significant approval rights with respect to the project, and the lease, at the time the project begins, has a remaining term of not less than ten years; or (iii) the grantee of an easement granting right-of-way to construct the project.

Source: Laws 1997, LB 622, § 46; Laws 2011, LB45, § 12; Laws 2015, LB23, § 43.

Effective date August 30, 2015.

81-3448 Architect; license; application; fee; requirements; examination; temporary permit.

- (1) The following shall be considered as the minimum evidence satisfactory to the board that an applicant is eligible for admission to an examination on technical and professional subjects of architecture as prescribed by the board:
- (a) Graduation from a program accredited by the National Architectural Accrediting Board, or satisfying the requirements of the Education Standard of the National Council of Architectural Registration Boards as determined by the council;
- (b) Establishment of a record maintained by the National Council of Architectural Registration Boards for the purpose of documenting architectural work experience for the council's Intern Development Program; and
- (c) Submittal of an application accompanied by the fee established by the board.
- (2) The following shall be considered as the minimum evidence satisfactory to the board that an applicant is eligible for initial licensure as an architect:
- (a) Passage of an examination on technical and professional subjects as prescribed by the board as set forth in subsection (1) of this section;
- (b) Completion of the Intern Development Program of the National Council of Architectural Registration Boards, or its equivalent as determined by the council;
- (c) Passage of an examination on the statutes, rules, and other requirements unique to this state; and
- (d) Demonstration of good reputation and good ethical character by attestation of references. The names and complete addresses of references acceptable to the board shall be included in the application for licensure.
- (3) An individual holding a license to practice architecture issued by a proper authority of any jurisdiction, based on credentials that do not conflict with subsection (2) of this section and other provisions of the Engineers and Architects Regulation Act, may, upon application, be licensed as an architect after:

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- (a) Successful passage of an examination on the statutes, rules, and other requirements unique to this state; and
- (b) Demonstration of good reputation and good ethical character by attestation of references. The names and complete addresses of references acceptable to the board shall be included in the application for licensure.
- (4) An individual who holds a current and valid certification issued by the National Council of Architectural Registration Boards and who submits satisfactory evidence of such certification to the board may, upon application, be licensed as an architect after:
- (a) Successful passage of an examination on the statutes, rules, and other requirements unique to this state; and
- (b) Demonstration of good reputation and good ethical character by attestation of references. The names and complete addresses of references acceptable to the board shall be included in the application for licensure.
- (5) An individual who has been licensed to practice architecture for fifteen years or more in one or more jurisdictions and who has practiced architecture for fifteen years in compliance with the licensing laws in the jurisdictions where his or her architectural practice has occurred since initial licensure may, upon application, be licensed as an architect after:
- (a) Successful passage of an examination on the statutes, rules, and other requirements unique to this state; and
- (b) Demonstration of good reputation and good ethical character by attestation of references. The names and complete addresses of references acceptable to the board shall be included in the application for licensure.
- (6) An individual who holds a valid license to practice architecture in another jurisdiction may be issued a temporary permit to provide architectural services for a specific project. An individual may not be issued more than one temporary permit. Temporary permit holders are subject to all of the provisions of the Engineers and Architects Regulation Act governing the practice of architecture.
- (7) None of the examination materials described in this section shall be considered public records.
- (8) The board or its agent shall direct the time and place of the architectural examinations referenced in subsections (1) and (2) of this section.
- (9) The board may adopt the examinations and grading procedures of the National Council of Architectural Registration Boards. The board may also adopt guidelines published by the council.
 - (10) Licensure shall be effective upon issuance.

Source: Laws 1997, LB 622, § 48; Laws 2011, LB45, § 13; Laws 2015, LB23, § 44.

Effective date August 30, 2015.

81-3449 Practice of architecture; exempted activities.

The provisions of the Engineers and Architects Regulation Act regulating the practice of architecture do not apply to the following activities:

(1) The construction, remodeling, alteration, or renovation of a detached single-family through four-family dwelling of less than five thousand square feet of above grade finished space. Any detached or attached sheds, storage buildings, and garages incidental to the dwelling are not included in the tabulation

of finished space. Such exemption may be increased by rule and regulation of the board adopted pursuant to the Negotiated Rulemaking Act but shall not exceed the Type V, column B, limitations set forth by the allowable height and building areas table in the state building code adopted in section 71-6403;

- (2) The construction, remodeling, alteration, or renovation of a one-story commercial or industrial building or structure of less than five thousand square feet of above grade finished space which does not exceed thirty feet in height unless such building or structure, or the remodeling or repairing thereof, provides for the employment, housing, or assembly of twenty or more persons. Any detached or attached sheds, storage buildings, and garages incidental to the building or structure are not included in the tabulation of finished space. Such exemption may be increased by rule and regulation of the board adopted pursuant to the Negotiated Rulemaking Act but shall not exceed the Type V, column B, limitations set forth by the allowable height and building areas table in the state building code adopted in section 71-6403;
- (3) The construction, remodeling, alteration, or renovation of farm buildings, including barns, silos, sheds, or housing for farm equipment and machinery, livestock, poultry, or storage, if the structures are designed to be occupied by no more than twenty persons. Such exemption may be increased by rule and regulation of the board adopted pursuant to the Negotiated Rulemaking Act but shall not exceed the Type V, column B, limitations set forth by the allowable height and building areas table in the state building code adopted in section 71-6403;
- (4) Any public works project with contemplated expenditures for a completed project that do not exceed one hundred thousand dollars. The board shall adjust the dollar amount in this subdivision every fifth year. The first such adjustment after August 27, 2011, shall be effective on July 1, 2014. The adjusted amount shall be equal to the then current amount adjusted by the cumulative percentage change in the Consumer Price Index for All Urban Consumers published by the Federal Bureau of Labor Statistics for the five-year period preceding the adjustment date. The amount shall be rounded to the next highest one-thousand-dollar amount;
- (5) Any alteration, renovation, or remodeling of a building if the alteration, renovation, or remodeling does not affect architectural or engineering safety features of the building;
- (6) The teaching, including research and service, of architectural subjects in a college or university offering a degree in architecture accredited by the National Architectural Accrediting Board;
- (7) The preparation of submissions to architects, building officials, or other regulating authorities by the manufacturer, supplier, or installer of any materials, assemblies, components, or equipment that describe or illustrate the use of such items, the preparation of any details or shop drawings required of the contractor by the terms of the construction documents, or the management of construction contracts by persons customarily engaged in contracting work;
- (8) The preparation of technical submissions or the administration of construction contracts by employees of a person or organization lawfully engaged in the practice of architecture if such employees are acting under the direct supervision of an architect;
- (9) A public service provider or an organization who employs a licensee performing professional services for itself;

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- (10) A nonresident who holds the certification issued by the National Council of Architectural Registration Boards offering to render the professional services involved in the practice of architecture. The nonresident shall not perform any of the professional services involved in the practice of architecture until licensed as provided in the Engineers and Architects Regulation Act. The nonresident shall notify the board in writing that (a) he or she holds a National Council of Architectural Registration Boards certificate and is not currently licensed in Nebraska but will be present in Nebraska for the purpose of offering to render architectural services, (b) he or she will deliver a copy of the notice to every potential client to whom the applicant offers to render architectural services, and (c) he or she promises to apply immediately to the board for licensure if selected as the architect for the project;
- (11) The practice by a qualified member of another legally recognized profession who is otherwise licensed or certified by this state or any political subdivision to perform services consistent with the laws of this state, the training, and the code of ethics of the respective profession, if such qualified member does not represent himself or herself to be practicing architecture and does not represent himself or herself to be an architect;
- (12) Financial institutions making disbursements of funds in connection with construction projects;
- (13) Earthmoving and related work associated with soil and water conservation practices performed on farmland or any land owned by a political subdivision that is not subject to a permit from the Department of Natural Resources or for work related to livestock waste facilities that are not subject to a permit by the Department of Environmental Quality; and
- (14) The work of employees and agents of a political subdivision or a nonprofit entity organized for the purpose of furnishing electrical service performing, in accordance with other requirements of law, their customary duties in the administration and enforcement of codes, permit programs, and land-use regulations and their customary duties in utility and public works construction, operation, and maintenance.

Source: Laws 1997, LB 622, § 49; Laws 1999, LB 253, § 3; Laws 1999, LB 440, § 1; Laws 2000, LB 900, § 251; Laws 2004, LB 599, § 3; Laws 2011, LB45, § 14; Laws 2015, LB23, § 45. Effective date August 30, 2015.

Cross References

Negotiated Rulemaking Act, see section 84-921.

81-3450 Technical submissions by architect; affix seal and signature; conditions.

- (1) An architect shall not affix his or her seal and signature to technical submissions that are subject to the Engineers and Architects Regulation Act unless the technical submissions were:
 - (a) Prepared entirely by the architect;
 - (b) Prepared entirely under the direct supervision of the architect; or
- (c) Prepared partially by others if the architect has reviewed and integrated the work into his or her own technical submissions.

(2) An architect may affix his or her seal to technical submissions not subject to the act if the architect has reviewed or adapted in whole or in part such submissions and integrated them into his or her work.

Source: Laws 1997, LB 622, § 50; Laws 2013, LB7, § 3; Laws 2015, LB23, § 46. Effective date August 30, 2015.

81-3451 Engineer-intern; enrollment; requirements; application; fee; professional engineer; license; application; fee; examination; requirements.

- (1) The following shall be considered as the minimum evidence satisfactory to the board that an applicant is eligible for enrollment as an engineer-intern:
- (a) Graduation from a program accredited by the Engineering Accreditation Commission of ABET, or meeting the Education Standard of the National Council of Examiners for Engineering and Surveying as determined by the council;
- (b) Passage of an examination in the fundamentals of engineering as accepted by the board:
- (c) Submittal of an application accompanied by the fee established by the board; and
- (d) Demonstration of good reputation and good ethical character by attestation of references. The names and complete addresses of references acceptable to the board shall be included in the application for enrollment.
- (2)(a) The following shall be considered as the minimum evidence satisfactory to the board that an applicant is eligible for admission to the examination on the principles and practice of engineering that is adopted by the board:
- (i) Graduation from a program accredited by the Engineering Accreditation Commission of ABET, or meeting the Education Standard of the National Council of Examiners for Engineering and Surveying as determined by the council;
- (ii) A record of four years or more of progressive post-accredited-degree experience on engineering projects of a grade and character which indicates to the board that the applicant may be competent to practice engineering;
- (iii) Passage of an examination in the fundamentals of engineering as accepted by the board;
- (iv) Submittal of an application accompanied by the fee established by the board; and
- (v) Demonstration of good reputation and good ethical character by attestation of references. The names and complete addresses of references acceptable to the board shall be included in the application.
- (b) A candidate who fails the principles and practice of engineering examination may apply for reexamination, which may be granted upon payment of a fee established by the board. In the event of a second or subsequent failure, the examinee may, at the discretion of the board, be required to appear before the board with evidence of having acquired the necessary additional knowledge to qualify before admission to the examination.
- (3) The following shall be considered as the minimum evidence satisfactory to the board that an applicant is eligible for licensure as a professional engineer:

- (a) Passage of the principles and practice of engineering examination as set forth in subsection (2) of this section;
- (b) A record of four years or more of progressive post-accredited-degree experience on engineering projects of a grade and character which indicates to the board that the applicant may be competent to practice engineering;
- (c) Demonstration of good reputation and good ethical character by attestation of references. The names and complete addresses of references acceptable to the board shall be included in the application for licensure; and
- (d) Successful passage of an examination on the statutes, rules, and other requirements unique to this state.
- (4) An individual holding a license to practice engineering issued by a proper authority of any jurisdiction, based on credentials that do not conflict with subsections (2) and (3) of this section and other provisions of the Engineers and Architects Regulation Act, may, upon application, be licensed as a professional engineer after:
- (a) Demonstration of good reputation and good ethical character by attestation of references. The names and complete addresses of references acceptable to the board shall be included in the application for licensure; and
- (b) Successful passage of an examination on the statutes, rules, and other requirements unique to this state.
- (5) An individual who has been licensed to practice engineering for fifteen years or more in one or more jurisdictions and who has practiced engineering for fifteen years in compliance with the licensing laws in the jurisdictions where his or her engineering practice has occurred since initial licensure may, upon application, be licensed as a professional engineer after:
- (a) Demonstration of good reputation and good ethical character by attestation of references. The names and complete addresses of references acceptable to the board shall be included in the application for licensure; and
- (b) Successful passage of an examination on the statutes, rules, and other requirements unique to this state.
- (6) The board may designate a professional engineer as being licensed in a specific discipline or branch of engineering signifying the area in which the professional engineer has demonstrated competence.
- (7) An individual who holds a valid license to practice engineering in another jurisdiction may be issued a temporary permit to provide engineering services for a specific project. An individual may not be issued more than one temporary permit. Temporary permit holders are subject to all of the provisions of the Engineers and Architects Regulation Act governing the practice of engineering.
- (8) None of the examination materials described in this section shall be considered public records.
- (9) The board or its agent shall direct the time and place of the engineering examinations referenced in subsections (1), (2), and (3) of this section.
- (10) The board may adopt the examinations and grading procedures of the National Council of Examiners for Engineering and Surveying. The board may also adopt guidelines published by the council.

(11) Licensure shall be effective upon issuance.

Source: Laws 1997, LB 622, § 51; Laws 2004, LB 599, § 4; Laws 2004, LB 1069, § 1; Laws 2011, LB45, § 15; Laws 2015, LB23, § 47. Effective date August 30, 2015.

81-3452 Repealed. Laws 2015, LB 23, § 51.

81-3453 Practice of engineering; exempted activities.

The provisions of the Engineers and Architects Regulation Act regulating the practice of engineering do not apply to the following activities:

- (1) The construction, remodeling, alteration, or renovation of a detached single-family through four-family dwelling of less than five thousand square feet above grade finished space. Any detached or attached sheds, storage buildings, and garages incidental to the dwelling are not included in the tabulation of finished space. Such exemption may be increased by rule and regulation of the board adopted pursuant to the Negotiated Rulemaking Act but shall not exceed the Type V, column B, limitations set forth by the allowable height and building areas table in the state building code adopted in section 71-6403;
- (2) The construction, remodeling, alteration, or renovation of a one-story commercial or industrial building or structure of less than five thousand square feet above grade finished space which does not exceed thirty feet in height unless such building or structure, or the remodeling or repairing thereof, provides for the employment, housing, or assembly of twenty or more persons. Any detached or attached sheds, storage buildings, and garages incidental to the building or structure are not included in the tabulation of finished space. Such exemption may be increased by rule and regulation of the board adopted pursuant to the Negotiated Rulemaking Act but shall not exceed the Type V, column B, limitations set forth by the allowable height and building areas table in the state building code adopted in section 71-6403;
- (3) The construction, remodeling, alteration, or renovation of farm buildings, including barns, silos, sheds, or housing for farm equipment and machinery, livestock, poultry, or storage and if the structures are designed to be occupied by no more than twenty persons. Such exemption may be increased by rule and regulation of the board adopted pursuant to the Negotiated Rulemaking Act but shall not exceed the Type V, column B, limitations set forth by the allowable height and building areas table in the state building code adopted in section 71-6403;
- (4) Any public works project with contemplated expenditures for the completed project that do not exceed one hundred thousand dollars. The board shall adjust the dollar amount in this subdivision every fifth year. The first such adjustment after August 27, 2011, shall be effective on July 1, 2014. The adjusted amount shall be equal to the then current amount adjusted by the cumulative percentage change in the Consumer Price Index for All Urban Consumers published by the Federal Bureau of Labor Statistics for the five-year period preceding the adjustment date. The amount shall be rounded to the next highest one-thousand-dollar amount;
- (5) Any alteration, renovation, or remodeling of a building if the alteration, renovation, or remodeling does not affect architectural or engineering safety features of the building;

- (6) The teaching, including research and service, of engineering subjects in a college or university offering an ABET-accredited engineering curriculum of four years or more;
- (7) A public service provider or an organization who employs a licensee performing professional services for itself;
- (8) The practice by a qualified member of another legally recognized profession who is otherwise licensed or certified by this state or any political subdivision to perform services consistent with the laws of this state, the training, and the code of ethics of such profession, if such qualified member does not represent himself or herself to be practicing engineering and does not represent himself or herself to be a professional engineer;
- (9) The offer to practice engineering by a person not a resident of and having no established place of business in this state if the person is legally qualified by licensure to practice engineering in his or her own state or country. The person shall make application to the board in writing and after payment of a fee established by the board may be granted a temporary permit for a definite period of time not to exceed one year to do a specific job. No right to practice engineering accrues to such applicant with respect to any other work not set forth in the permit;
- (10) The work of an employee or a subordinate of a person holding a certificate of licensure under the Engineers and Architects Regulation Act or an employee of a person practicing lawfully under subdivision (9) of this section if the work is done under the direct supervision of a person holding a certificate of licensure or a person practicing lawfully under such subdivision;
- (11) Those services ordinarily performed by subordinates under direct supervision of a professional engineer or those commonly designated as locomotive, stationary, marine operating engineers, power plant operating engineers, or manufacturers who supervise the operation of or operate machinery or equipment or who supervise construction within their own plant;
- (12) Financial institutions making disbursements of funds in connection with construction projects;
- (13) Earthmoving and related work associated with soil and water conservation practices performed on farmland or any land owned by a political subdivision that is not subject to a permit from the Department of Natural Resources or for work related to livestock waste facilities that are not subject to a permit by the Department of Environmental Quality;
- (14) The work of employees and agents of a political subdivision or a nonprofit entity organized for the purpose of furnishing electrical service performing, in accordance with other requirements of law, their customary duties in the administration and enforcement of codes, permit programs, and land-use regulations and their customary duties in utility and public works construction, operation, and maintenance;
- (15) Work performed exclusively in the exploration for and development of energy resources and base, precious, and nonprecious minerals, including sand, gravel, and aggregate, which does not have a substantial impact upon public health, safety, and welfare, as determined by the board, or require the submission of reports or documents to public agencies;
- (16) The construction of water wells as defined in section 46-1212, the installation of pumps and pumping equipment into water wells, and the 2015 Supplement 1310

decommissioning of water wells, unless such construction, installation, or decommissioning is required by the owner thereof to be designed or supervised by an engineer or unless legal requirements are imposed upon the owner of a water well as a part of a public water supply;

- (17) Work performed in the exploration, development, and production of oil and gas or before the Nebraska Oil and Gas Conservation Commission; and
- (18) Siting, layout, construction, and reconstruction of a private onsite wastewater treatment system with a maximum flow from the facility of one thousand gallons of domestic wastewater per day if such system meets all of the conditions required pursuant to the Private Onsite Wastewater Treatment System Contractors Certification and System Registration Act unless the siting, layout, construction, or reconstruction by an engineer is required by the Department of Environmental Quality, mandated by law or rules and regulations imposed upon the owner of the system, or required by the owner.

Source: Laws 1997, LB 622, § 53; Laws 1999, LB 253, § 4; Laws 1999, LB 440, § 2; Laws 2000, LB 900, § 252; Laws 2003, LB 94, § 19; Laws 2004, LB 599, § 5; Laws 2011, LB45, § 17; Laws 2015, LB23, § 48.

Effective date August 30, 2015.

Cross References

Negotiated Rulemaking Act, see section 84-921.

Private Onsite Wastewater Treatment System Contractors Certification and System Registration Act, see section 81-15,236.

81-3454 Technical submissions by professional engineer; affix seal and signature; conditions.

- (1) A professional engineer shall not affix his or her seal and signature to technical submissions that are subject to the Engineers and Architects Regulation Act unless the technical submissions were:
 - (a) Prepared entirely by the professional engineer;
- (b) Prepared entirely under the direct supervision of the professional engineer; or
- (c) Prepared partially by others if the professional engineer has reviewed and integrated the work into his or her own technical submissions.
- (2) A professional engineer may affix his or her seal to technical submissions not subject to the act if the professional engineer has reviewed or adapted in whole or in part such submissions and integrated them into his or her work.

Source: Laws 1997, LB 622, § 54; Laws 2013, LB7, § 4; Laws 2015, LB23, § 49.

Effective date August 30, 2015.

ARTICLE 37

NEBRASKA VISITORS DEVELOPMENT ACT

Section

81-3701. Act. how cited.

81-3703. Definitions, where found.

81-3706.01. Highway tourism marker, defined.

81-3711. Commission; duties.

81-3711.01. Significant tourism attractions; commission; powers and duties; appoint special committee; Department of Roads; duties.

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|-----------|---|
| Section | |
| 81-3714. | State Visitors Promotion Cash Fund; created; uses; investment. |
| 81-3725. | Marketing assistance grants; applicant; duties; technical review committee; duties; final report. |
| 81-3726. | Tourism Conference Cash Fund; created; use; investment. |
| 81-3727. | Legislative intent; grant review process. |

81-3701 Act, how cited.

Sections 81-3701 to 81-3726 shall be known and may be cited as the Nebraska Visitors Development Act.

Source: Laws 1980, LB 499, § 19; Laws 1988, LB 797, § 10; R.S.1943, (2008), § 81-1263; Laws 2012, LB1053, § 1; Laws 2015, LB449, § 10.

Operative date August 30, 2015.

81-3703 Definitions, where found.

For purposes of the Nebraska Visitors Development Act, unless the context otherwise requires, the definitions found in sections 81-3704 to 81-3709 apply.

Source: Laws 1980, LB 499, § 2; Laws 1988, LB 797, § 2; R.S.1943, (2008), § 81-1246; Laws 2012, LB1053, § 3; Laws 2015, LB449, § 11.

Operative date August 30, 2015.

81-3706.01 Highway tourism marker, defined.

Highway tourism marker means a marker of a particular style authorized by the commission to designate tourism attractions.

Source: Laws 2015, LB449, § 12. Operative date August 30, 2015.

81-3711 Commission: duties.

The commission shall:

- (1) Administer the Nebraska Visitors Development Act;
- (2) Prepare and approve a budget;
- (3) Elect a chairperson and vice-chairperson;
- (4) Procure and evaluate data and information necessary for the proper administration of the act;
- (5) Appoint an executive director at a salary to be fixed by the commission to conduct the day-to-day operations of the commission;
- (6) Employ personnel and contract for services which are necessary for the proper operation of the commission;
- (7) Establish a means by which any interested person has the opportunity at least annually to offer his or her ideas and suggestions relative to the commission's duties for the upcoming year;
- (8) Authorize the expenditure of funds and contracting of expenditures to carry out the act;
- (9) Keep minutes of its meetings and other books and records which clearly reflect all of the actions and transactions of the commission and keep such records open to examination during normal business hours;

- (10) Prohibit any funds appropriated to the commission from being expended directly or indirectly to promote or oppose any candidate for public office or to influence state or federal legislation; and
- (11) Have authority to mark significant tourism attractions as provided in section 81-3711.01.

Source: Laws 2012, LB1053, § 11; Laws 2015, LB449, § 14. Operative date August 30, 2015.

81-3711.01 Significant tourism attractions; commission; powers and duties; appoint special committee; Department of Roads; duties.

- (1) The commission may mark significant tourism attractions in Nebraska.
- (2) The commission may (a) determine what tourism attractions are significant to the State of Nebraska, (b) expend funds for the purchase of highway tourism markers, (c) designate the approximate location of highway tourism markers, (d) preserve, replace, or modify highway tourism markers, and (e) accept gifts and encourage local participation in and contribution to the erection of highway tourism markers through the use of gifts and matchingfund agreements. Such funds shall be deposited into the State Visitors Promotion Cash Fund. The commission shall not expend funds for the purchase of highway tourism markers until funding has been secured through gifts or otherwise.
- (3) The commission may appoint and delegate to a special committee the duties of research and investigation to assist in the determination of tourism attractions that should be designated by highway tourism markers. The Department of Roads shall erect and maintain highway tourism markers and shall determine the exact location of highway tourism markers with consideration given for the safety and welfare of the public.
- (4) The commission may secure payment to the state for the actual replacement cost of any highway tourism markers damaged or destroyed, accidentally or otherwise. Any funds so collected shall be remitted to the State Treasurer for credit to the State Visitors Promotion Cash Fund for the procurement of highway tourism markers.
- (5) Nothing in this section shall be construed to restrict the placement of any marker or signage on private property.

Source: Laws 2015, LB449, § 13. Operative date August 30, 2015.

81-3714 State Visitors Promotion Cash Fund; created; uses; investment.

The State Visitors Promotion Cash Fund is created. The fund shall be administered by the commission. The fund shall consist of revenue deposited into the fund pursuant to section 81-3715 and money donated as gifts, bequests, or other contributions from public or private entities. Funds made available by any department or agency of the United States may also be credited to the fund if so directed by such department or agency. The commission shall use the proceeds of the fund to generally promote, encourage, and attract visitors to and within the State of Nebraska, to erect and replace highway tourism markers, to enhance the use of travel and tourism facilities within the state, and to provide marketing assistance grants to communities and organizations. The proceeds of the fund shall be in addition to funds appropriated to the commis-

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sion from the General Fund. Any money in the State Visitors Promotion Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 1980, LB 499, § 8; R.S.1943, (2008), § 81-1252; Laws 2012, LB1053, § 14; Laws 2015, LB449, § 15.

Operative date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

81-3725 Marketing assistance grants; applicant; duties; technical review committee; duties; final report.

- (1) The commission shall develop a program to provide marketing assistance grants to communities and organizations hosting national or international-caliber events held in Nebraska that have the potential to attract a significant percentage of out-of-state visitors and to generate favorable national or international press coverage for Nebraska.
- (2) A community or organization applying for a grant shall provide a plan to the commission that includes: (a) Documentation that the event will attract out-of-state visitors; (b) details regarding the type of marketing that would be carried out with state funds; (c) methodologies used to track the impact of marketing efforts and the number of out-of-state visitors attending the event; and (d) details regarding the potential national or international press coverage that will be generated by the event.
- (3) The executive director shall convene a technical review committee of no fewer than three individuals representing the public sector, the private sector, and citizens at large. The technical review committee and the executive director shall review and score applications and forward recommendations to the commission for approval by the commission or a subcommittee of the commission.
- (4) Communities and organizations receiving grants authorized under this section shall provide a final report to the commission within ninety days after the completion date of the event that includes event attendance, the use of funds, and marketing impact information.

Source: Laws 2015, LB449, § 16. Operative date August 30, 2015.

81-3726 Tourism Conference Cash Fund; created; use; investment.

The Tourism Conference Cash Fund is created. The fund shall be administered by the commission. All sums of money received from fees from any conference or event held by the commission shall be deposited in the fund. The commission shall use the fund to defray expenses related to any conference or event sponsored by the commission. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2015, LB449, § 17. Operative date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

81-3727 Legislative intent; grant review process.

It is the intent of the Legislature that any state agency operating a grant program intended to encourage tourism and to provide support for tourist attractions in Nebraska shall consult with the Nebraska Tourism Commission in its grant review process.

Source: Laws 2015, LB449, § 18. Operative date August 30, 2015.



CHAPTER 82 STATE CULTURE AND HISTORY

Article.

- 1. Nebraska State Historical Society. 82-108.02.
- 6. Nebraska Agritourism Promotion Act. 82-601 to 82-607.

ARTICLE 1 NEBRASKA STATE HISTORICAL SOCIETY

Section

82-108.02. Historical Society Fund; created; use; investment.

82-108.02 Historical Society Fund; created; use; investment.

All funds received by the Nebraska State Historical Society for services rendered shall be remitted to the State Treasurer for credit to the Historical Society Fund which is hereby established. Funds to the credit of the fund shall only be expended, as and when appropriated by the Legislature, by the Nebraska State Historical Society for the general purposes of such society, including, but not limited to, preparation for historical events and educational projects, except that transfers may be made from the fund to the General Fund at the direction of the Legislature. Any money in the Historical Society Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 1961, c. 439, § 1, p. 1357; Laws 1969, c. 584, § 110, p. 2416; Laws 1995, LB 7, § 138; Laws 2009, First Spec. Sess., LB3, § 88; Laws 2015, LB220, § 11. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

ARTICLE 6 NEBRASKA AGRITOURISM PROMOTION ACT

| Section | |
|---------|---|
| 82-601. | Act, how cited. |
| 82-602. | Purposes of act. |
| | Terms, defined. |
| 82-604. | Owner; liability for injury, death, or damages; limitation on action; exception |
| 82-605. | Liability of owner. |
| 82-606. | Participant; owner duties; warning notice; contents. |
| 82-607. | Participant; duty to exercise due care. |
| | |

82-601 Act, how cited.

Sections 82-601 to 82-607 shall be known and may be cited as the Nebraska Agritourism Promotion Act.

Source: Laws 2015, LB329, § 1. Effective date August 30, 2015.

82-602 Purposes of act.

The purposes of the Nebraska Agritourism Promotion Act are to:

- (1) Promote tourism and rural economic development by encouraging owners of farms, ranches, and other rural land, including agricultural, historical, ecological, cultural, and natural attractions, to allow access to members of the public for educational, entertainment, and recreational purposes;
- (2) Promote a better understanding by visitors of agricultural operations and features, including the production of livestock and agricultural products, the land and other natural attributes, and wildlife; and
- (3) Encourage agritourism activities by limiting civil liability of owners of farms, ranches, and other rural land.

Source: Laws 2015, LB329, § 2. Effective date August 30, 2015.

82-603 Terms, defined.

For purposes of the Nebraska Agritourism Promotion Act:

- (1) Agritourism activities include any one or any combination of the following: Hunting, fishing, swimming, boating, canoeing, kayaking, tubing, water sports, camping, picnicking, hiking, backpacking, bicycling, horseback riding, nature study, birding, farm, ranch, and vineyard tours and activities, harvest-your-own activities, waterskiing, snow-shoeing, cross-country skiing, visiting and viewing historical, ecological, archaeological, scenic, or scientific sites, and similar activities;
- (2) Fee means the amount of money asked in return for an invitation or permission to enter the premises;
- (3) Inherent risks means those conditions, dangers, or hazards that are an integral part of land or waters used for agritourism activities, including the following:
- (a) Surface and subsurface conditions and natural conditions of land, vegetation, and waters:
 - (b) The behavior of wild or domestic animals;
- (c) The ordinary dangers of structures or equipment ordinarily used in farming or ranching operations when such structures or equipment are used for farming or ranching purposes; and
- (d) The potential of a participant to act in a negligent way that may contribute to injury to the participant or others whether by failing to follow safety procedures or failing to act with reasonable caution while engaging in an agritourism activity;
- (4) Owner includes any person who is a tenant, lessee, occupant, or person in control of the premises or any agent of such a person whose gross annual income from agritourism activities does not exceed five hundred thousand dollars;
- (5) Participant means an individual who engages in agritourism activities on premises owned by another but does not include an owner of the premises or any agent, employee, or contractor of the owner;

- (6) Person means an individual, corporation, limited liability company, partnership, unincorporated association, or other legal or commercial entity and does not include a governmental entity or political subdivision; and
- (7) Premises includes land, roads, pathways, trails, water, watercourses, private ways, and buildings and structures attached to the land outside of cities and villages and does not include land zoned commercial, industrial, or residential.

Source: Laws 2015, LB329, § 3. Effective date August 30, 2015.

82-604 Owner; liability for injury, death, or damages; limitation on action; exception.

- (1) Except as provided in section 82-605, an owner who allows a participant on the owner's premises for agritourism activities shall not be liable for injury to or death of the participant or damage to the participant's property resulting from an inherent risk on the owner's premises.
- (2) Except as provided in section 82-605, no participant or participant's representative shall maintain an action against or recover for injury to or death of the participant or damage to the participant's property resulting from an inherent risk on the owner's premises when such owner allows the participant on the owner's premises for agritourism activities.

Source: Laws 2015, LB329, § 4. Effective date August 30, 2015.

82-605 Liability of owner.

Nothing in the Nebraska Agritourism Promotion Act limits any liability of an owner:

- (1) Who fails to exercise reasonable care to protect against the particular dangers of structures or equipment used or kept on the owner's premises;
- (2) Who has actual knowledge of a particular dangerous condition on the owner's premises and does not make the particular danger known to the participant if the particular danger is a proximate cause of injury to or death of the participant or damage to the participant's property;
- (3) Who reasonably should have known of a particular dangerous condition of equipment used or kept on the owner's premises and does not make the particular danger known to the participant if the particular danger is a proximate cause of injury to or death of the participant or damage to the participant's property;
- (4) Who fails to properly train or supervise or improperly or inadequately trains or supervises employees who are actively involved in agritourism activities and an act or omission of the employee resulting from improper or inadequate training or supervision is a proximate cause of injury to or death of the participant or damage to the participant's property; or
- (5) Who commits an act or omission that is a proximate cause of injury to or the death of the participant or damage to the participant's property if the act or omission:
 - (a) Constitutes willful or wanton disregard for the safety of the participant;
 - (b) Constitutes gross negligence;

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- (c) Was intentional;
- (d) Did not constitute an inherent risk;
- (e) Occurred while the owner or the owner's employees were under the influence of alcohol or illegal drugs; or
- (f) Would otherwise be a violation of any other statute or rule or regulation of the State of Nebraska, a state regulatory body, or a political subdivision.

Source: Laws 2015, LB329, § 5.

Effective date August 30, 2015.

82-606 Participant; owner duties; warning notice; contents.

- (1) Nothing in section 82-604 limits any liability of an owner who receives a fee for allowing a participant on the premises if the owner fails to do at least one of the following:
- (a) Post and maintain signage containing the warning as described in subsection (2) of this section in a clearly visible and conspicuous location at or near the entrance to the property used for agritourism activities; or
- (b) Include the warning as described in subsection (2) of this section in any written contract between the owner of the property and each participant allowed on the premises for a fee. Such warning shall be in a conspicuous location within the contract and be written in not less than twelve-point boldface type.
- (2) The warning notice shall read as follows: WARNING Under Nebraska law, an owner of property, including lands and waters, is not liable for the injury to or death of the participant in agritourism activities or damage to the participant's property resulting from the inherent risks of such activities. Inherent risks include, without limitation, the risk of animals and land and water conditions, the ordinary dangers of structures or equipment ordinarily used in farming or ranching operations, and the potential for you or another participant to act in a negligent manner that may contribute to your own injury or death. You are assuming the risk of participating in the agritourism activities for which you are entering the owner's premises.

Source: Laws 2015, LB329, § 6.

Effective date August 30, 2015.

82-607 Participant; duty to exercise due care.

Nothing in the Nebraska Agritourism Promotion Act limits the obligation of a participant entering upon or using premises of another for agritourism activities to exercise due care in his or her use of such premises and in his or her agritourism activities on the premises.

Source: Laws 2015, LB329, § 7.

Effective date August 30, 2015.

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Article.

- 1. Management.
 - (f) Correctional Services, Parole, and Pardons. 83-170 to 83-1,135.02.
- 4. Penal and Correctional Institutions.
 - (h) Disciplinary Procedures in Adult Institutions. 83-4,114, 83-4,114.01.(l) Incarceration Work Camps. 83-4,143.
- 9. Department of Correctional Services.
 - (a) General Provisions. 83-904 to 83-918.
 - (c) Division of Community-Centered Services. 83-931, 83-933.
 - (f) Criminal Detention Facilities. 83-954. Transferred or Repealed.
 - (i) Correctional System Overcrowding Emergency Act. 83-962.
 - (j) Lethal Injection. 83-964 to 83-972. Repealed.

ARTICLE 1

MANAGEMENT

(f) CORRECTIONAL SERVICES, PAROLE, AND PARDONS

| Section | |
|--------------|--|
| 83-170. | Terms, defined. |
| 83-171. | Department of Correctional Services; created; duties. |
| 83-173. | Director of Correctional Services; duties. |
| 83-173.02. | Use of restrictive housing; director; report. |
| 83-173.03. | Use of restrictive housing; levels; department; duties; director; powers; notice, when required. |
| 83-180. | Physician or psychologist; designation; duties; transfer of person committed; jurisdiction; release; conditions; director; duties. |
| 83-182.01. | Structured programming; evaluation. |
| 83-183. | Persons committed; employment; wages; use; rules and regulations. |
| 83-183.01. | Persons committed; wages; disposition; director; adopt rules and regulations. |
| 83-184. | Person committed; visit outside facility; work at paid employment; funds; disposal; withholding; use; violations; effect. |
| 83-184.01. | Restitution order; collection from wage funds; report. |
| 83-186.01. | Adult correctional facilities; reentry planning program; legislative findings; Department of Correctional Services; duties. |
| 83-188. | Board of Parole; created; act, how construed; employees. |
| 83-1,100. | Office of Parole Administration; created; duties; transition implementation plan; parole officer compensation. |
| 83-1,100.01. | Repealed. Laws 2015, LB 1, § 1. |
| 83-1,100.02. | Person on parole; levels of supervision; Office of Parole Administration; duties. |
| 83-1,100.03. | Board of Parole; rules and regulations relating to sentencing and supervision; duties; report. |
| 83-1,105.01. | Repealed. Laws 2015, LB 268, § 35; Laws 2015, LB 605, § 112. |
| 83-1,107. | Reductions of sentence; personalized program plan; how credited; forfeiture; withholding; restoration; release or reentry plan; treatment programming; individualized post-release supervision plan. |
| 83-1,110.02. | Medical parole; eligibility; conditions; term. |
| 83-1,119. | Parolee; violation of parole; parole officer; administrative sanction; report to Board of Parole; action of board. |
| 83-1,122. | Parolee; violation of parole; action of Board of Parole. |
| 83-1,122.01. | Board of Parole; jurisdiction. |
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Section

83-1,132. Repealed. Laws 2015, LB 268, § 35.

83-1,135. Act, how cited.

83-1,135.02. Changes under Laws 2003, LB 46; changes under Laws 2015, LB605; legislative intent.

(f) CORRECTIONAL SERVICES, PAROLE, AND PARDONS

83-170 Terms, defined.

As used in the Nebraska Treatment and Corrections Act, unless the context otherwise requires:

- (1) Administrator means the Parole Administrator;
- (2) Board means the Board of Parole;
- (3) Committed offender means any person who, under any provision of law, is sentenced or committed to a facility operated by the department or is sentenced or committed to the department other than a person adjudged to be as described in subdivision (1), (2), (3)(b), or (4) of section 43-247 by a juvenile court;
 - (4) Department means the Department of Correctional Services;
 - (5) Director means the Director of Correctional Services;
- (6) Facility means any prison, reformatory, training school, reception center, community guidance center, group home, or other institution operated by the department:
- (7) Good time means any reduction of sentence granted pursuant to sections 83-1.107 and 83-1.108:
- (8) Maximum term means the maximum sentence provided by law or the maximum sentence imposed by a court, whichever is shorter;
- (9) Minimum term means the minimum sentence provided by law or the minimum sentence imposed by a court, whichever is longer;
- (10) Pardon authority means the power to remit fines and forfeitures and to grant respites, reprieves, pardons, or commutations;
- (11) Parole term means the time from release on parole to the completion of the maximum term, reduced by good time;
- (12) Person committed to the department means any person sentenced or committed to a facility within the department;
- (13) Restrictive housing means conditions of confinement that provide limited contact with other offenders, strictly controlled movement while out of cell, and out-of-cell time of less than twenty-four hours per week; and
- (14) Solitary confinement means the status of confinement of an inmate in an individual cell having solid, soundproof doors and which deprives the inmate of all visual and auditory contact with other persons.

Source: Laws 1969, c. 817, § 1, p. 3072; Laws 1973, LB 563, § 38; Laws 1975, LB 567, § 1; Laws 1976, LB 621, § 1; Laws 1988, LB 790, § 34; Laws 1992, LB 816, § 1; Laws 2015, LB598, § 22. Effective date August 30, 2015.

Cross References

Inmate transfer to University of Nebraska Medical Center for psychiatric diagnosis or treatment, see section 83-305.03.

83-171 Department of Correctional Services; created; duties.

There is hereby created a Department of Correctional Services which shall:

- (1) Maintain and administer facilities required for the custody, control, correctional treatment, and rehabilitation of persons committed to the department and for the safekeeping of such other persons as may be remanded to the department in accordance with law;
- (2) Develop policies and programs for the correctional treatment and rehabilitation of persons committed to the department;
 - (3) Supervise parolees who have been committed to the department; and
- (4) Until July 1, 2016, administer parole services in the facilities and in the community and, beginning July 1, 2016, cooperate with the Board of Parole and Office of Parole Administration to assist with the efficient administration of parole services in the facilities and in the community.

Source: Laws 1969, c. 817, § 2, p. 3073; Laws 1973, LB 563, § 39; Laws 1993, LB 31, § 26; Laws 2015, LB598, § 23. Effective date August 30, 2015.

83-173 Director of Correctional Services; duties.

The Director of Correctional Services shall:

- Supervise and be responsible for the administration of the Department of Correctional Services;
- (2) Establish, consolidate, or abolish any administrative subdivision within the department and appoint and remove for cause the heads thereof and delegate appropriate powers and duties to them;
- (3) Establish and administer policies and programs for the operation of the facilities in the department and for the custody, control, safety, correction, and rehabilitation of persons committed to the department;
- (4) Appoint and remove the chief executive officer of each facility and delegate appropriate powers and duties to him or her;
- (5) Appoint and remove employees of the department and delegate appropriate powers and duties to them;
- (6) Adopt and promulgate rules and regulations for the management, correctional treatment, and rehabilitation of persons committed to the department, the administration of facilities, and the conduct of officers and employees under his or her jurisdiction;
- (7) Designate the place of confinement of persons committed to the department subject to section 83-176;
- (8) Establish and administer policies that ensure that complete and up-to-date electronic records are maintained for each person committed to the department and which also ensure privacy protections. Electronic records shall include programming recommendations, program completions, time spent in housing other than general population, and medical records, including mental and behavioral health records:
- (9) Collect, develop, and maintain statistical information concerning persons committed to the department, sentencing practices, and correctional treatment as may be useful in penological research or in the development of treatment programs;

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- (10) Provide training programs designed to equip employees for duty in the facilities and related services of the department and to raise and maintain the educational standards and the level of performance of such employees;
- (11) Notify law enforcement agencies of upcoming furloughs as required by section 83-173.01;
- (12) Issue or authorize the issuance of a warrant for the arrest of any person committed to the department who has escaped from the custody of the department; and
- (13) Exercise all powers and perform all duties necessary and proper in carrying out his or her responsibilities.

Source: Laws 1969, c. 817, § 4, p. 3074; Laws 1973, LB 563, § 41; Laws 1979, LB 322, § 64; Laws 1980, LB 794, § 3; Laws 1981, LB 545, § 42; Laws 1986, LB 481, § 1; Laws 2015, LB598, § 24. Effective date August 30, 2015.

83-173.02 Use of restrictive housing; director; report.

The director shall issue a report to the Governor and the Legislature no later than July 1, 2016. The report to the Legislature shall be issued electronically. The report shall contain a long-term plan for the use of restrictive housing with the explicit goal of reducing the use of restrictive housing.

Source: Laws 2015, LB598, § 30. Effective date August 30, 2015.

83-173.03 Use of restrictive housing; levels; department; duties; director; powers; notice, when required.

- (1) Beginning July 1, 2016, no inmate shall be held in restrictive housing unless done in the least restrictive manner consistent with maintaining order in the facility and pursuant to rules and regulations adopted and promulgated by the department pursuant to the Administrative Procedure Act.
- (2) The department shall adopt and promulgate rules and regulations pursuant to the Administrative Procedure Act establishing levels of restrictive housing as may be necessary to administer the correctional system. Rules and regulations shall establish behavior, conditions, and mental health status under which an inmate may be placed in each confinement level as well as procedures for making such determinations. Rules and regulations shall also provide for individualized transition plans, developed with the active participation of the committed offender, for each confinement level back to the general population or to society.
- (3) Rules and regulations may authorize the director to issue written directives, guidance documents, and operational manuals not inconsistent with law and rules and regulations. Such directives, guidance documents, and operational manuals shall be made available to the public in the same manner that rules and regulations are made available unless the safety and security of a correctional institution would be placed at imminent and substantial risk by such publication. If any directive, guidance document, or operational manual is not made available to the public, notice shall be given to the deputy public counsel for corrections and to the Inspector General of the Nebraska Correctional System. The notice shall identify all documents not publicly available by title, number of pages, and date adopted. All directives, guidance documents,

and operational manuals shall be made available to any member of the Legislature upon request. Security manuals shall be made available to the Legislature for inspection upon request, but shall not be copied or removed from secure locations as designated by the director.

Source: Laws 2015, LB598, § 31. Effective date August 30, 2015.

Cross References

Administrative Procedure Act, see section 84-920.

83-180 Physician or psychologist; designation; duties; transfer of person committed; jurisdiction; release; conditions; director; duties.

- (1) When a physician designated by the Director of Correctional Services finds that a person committed to the department suffers from a physical disease or defect, or when a physician or psychologist designated by the director finds that a person committed to the department is mentally ill as defined in section 71-907, the chief executive officer of the facility may order such person to be segregated from other persons in the facility in the least restrictive manner possible. If the physician or psychologist is of the opinion that the person cannot be given proper treatment in that facility, the director may arrange for his or her transfer for examination, study, and treatment to any medical-correctional facility or to another institution in the Department of Health and Human Services where proper treatment is available. A person who is so transferred shall remain subject to the jurisdiction and custody of the Department of Correctional Services and shall be returned to the department when, prior to the expiration of his or her sentence, treatment in such facility is no longer necessary.
- (2) When the physician or psychologist designated by the Director of Correctional Services finds that a person committed to the department suffers from a physical disease or defect or mental illness which in his or her opinion cannot be properly treated in any facility or institution in the Department of Health and Human Services, the director may arrange for his or her transfer for treatment to a hospital or psychiatric facility outside the department. The director shall make appropriate arrangements with other public or private agencies for the transportation to, and for the care, custody, and security of the person in, such hospital or psychiatric facility. While receiving treatment in such hospital or psychiatric facility, the person shall remain subject to the jurisdiction and custody of the Department of Correctional Services and shall be returned to the department when, prior to the expiration of his or her sentence, such hospital or psychiatric treatment is no longer necessary.
- (3) The director shall adopt and promulgate rules and regulations to establish evidence-based criteria which the department shall use to identify any person nearing release who should be evaluated to determine whether he or she is a mentally ill and dangerous person as defined in section 71-908. When two psychiatrists designated by the director find that a person about to be released or discharged from any facility is a mentally ill and dangerous person as defined in section 71-908, the director shall transfer him or her to, or if he or she has already been transferred, permit him or her to remain in, a psychiatric facility in the Department of Health and Human Services and shall promptly commence proceedings under the Nebraska Mental Health Commitment Act.

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- (4) The director shall adopt and promulgate rules and regulations for risk assessment and management for inmates. Such rules and regulations shall establish a structured decisionmaking process that is consistent with professional standards of care and is consistent with available risk assessment and management guidelines. The process developed shall be performed by individuals with proper training and continuing education related to relevant areas of risk assessment and management. Appropriate quality assurance and outcome assessment shall be included to ensure fidelity to the process and address relevant challenges. The rules and regulations shall establish a rational process for prioritizing who shall be screened and evaluated and when, which shall include, but not be limited to: Incidents of violent activity during incarceration; attempts of suicide or other major self-harm behaviors; and a process for staff to nominate inmates for screening based upon behavior that raises concern for community safety as release approaches.
- (5) The director shall adopt and promulgate rules and regulations to ensure that all persons who are incarcerated receive a full mental health screening within the first two weeks of intake to determine whether or not an inmate is mentally ill as defined in section 71-907. Such determination shall be reflected in the inmate's individualized treatment plan and shall include adequate mental health treatment. If, at any point during his or her incarceration, an inmate is found to be mentally ill, such determination shall be reflected in the inmate's individualized treatment plan and shall include adequate mental health treatment.

Source: Laws 1969, c. 817, § 11, p. 3078; Laws 1996, LB 1044, § 924; Laws 2015, LB598, § 25. Effective date August 30, 2015.

Cross References

Nebraska Mental Health Commitment Act, see section 71-901.

83-182.01 Structured programming; evaluation.

- (1) Structured programming shall be planned for all adult persons committed to the department. The structured programming shall include any of the following: Work programs, vocational training, behavior management and modification, money management, and substance abuse awareness, counseling, or treatment. Programs and treatment services shall address:
- (a) Behavioral impairments, severe emotional disturbances, and other mental health or psychiatric disorders;
 - (b) Drug and alcohol use and addiction:
 - (c) Health and medical needs:
 - (d) Education and related services;
- (e) Counseling services for persons committed to the department who have been physically or sexually abused;
 - (f) Work ethic and structured work programs:
- (g) The development and enhancement of job acquisition skills and job performance skills; and
 - (h) Cognitive behavioral intervention.

Structured programming may also include classes and activities organized by inmate self-betterment clubs, cultural clubs, and other inmate-led or volunteer-led groups.

- (2) The goal of such structured programming is to provide the skills necessary for the person committed to the department to successfully return to his or her home or community or to a suitable alternative community upon his or her release from the adult correctional facility. The Legislature recognizes that many inmate self-betterment clubs and cultural clubs help achieve this goal by providing constructive opportunities for personal growth.
- (3) If a person committed to the department refuses to participate in the structured programming described in subsection (1) of this section, he or she shall be subject to disciplinary action, except that a person committed to the department who refuses to participate in structured programming consisting of classes and activities organized by inmate self-betterment clubs, cultural clubs, or other inmate-led or volunteer-led groups shall not be subject to disciplinary action.
- (4) Any person committed to the department who is qualified by reason of education, training, or experience to teach academic or vocational classes may be given the opportunity to teach such classes to committed offenders as part of the structured programming described in this section.
- (5) The department shall evaluate the quality of programs funded by the department. The evaluation shall focus on whether program participation reduces recidivism. Subject to the availability of funding, the department may contract with an independent contractor or academic institution for each program evaluation. Each program evaluation shall be standardized and shall include a site visit, interviews with key staff, interviews with offenders, group observation, if applicable, and review of materials used for the program. The evaluation shall include adherence to concepts that are linked with program effectiveness, such as program procedures, staff qualifications, and fidelity to the program model of delivering offender assessment and treatment. Each program evaluation shall also include feedback to the department concerning program strengths and weaknesses and recommendations for better adherence to evidence-based programming.

Source: Laws 1995, LB 371, § 29; Laws 1997, LB 364, § 18; Laws 2015, LB605, § 93.

Effective date August 30, 2015.

83-183 Persons committed; employment; wages; use; rules and regulations.

(1) To establish good habits of work and responsibility, to foster vocational training, and to reduce the cost of operating the facilities, persons committed to the department shall be employed, eight hours per day, so far as possible in constructive and diversified activities in the production of goods, services, and foodstuffs to maintain the facilities, for state use, and for other purposes authorized by law. To accomplish these purposes, the director may establish and maintain industries and farms in appropriate facilities and may enter into arrangements with any other board or agency of the state, any natural resources district, or any other political subdivision, except that any arrangements entered into with school districts, educational service units, community colleges, state colleges, or universities shall include supervision provided by the department, for the employment of persons committed to the department for

state or governmental purposes. Nothing in this subsection shall be construed to effect a reduction in the number of work release positions.

- (2) The director shall make rules and regulations governing the hours, the conditions of labor, and the rates of compensation of persons committed to the department. In determining the rates of compensation, such regulations may take into consideration the quantity and quality of the work performed by such person, whether or not such work was performed during regular working hours, the skill required for its performance, and the economic value of similar work outside of correctional facilities.
- (3) Except as provided in section 83-183.01, wage payments to a person committed to the department shall be set aside by the chief executive officer of the facility in a separate fund. The fund shall enable such person committed to the department to contribute to the support of his or her dependents, if any, to make necessary purchases from the commissary, to set aside sums to be paid to him or her at the time of his or her release from the facility, and to pay restitution if restitution is required.
- (4) The director shall adopt and promulgate rules and regulations which will protect the committed offender's rights to due process and govern the collection of restitution as provided in section 83-184.01.
- (5) The director may authorize the chief executive officer to invest the earnings of a person committed to the department. Any accrued interest thereon shall be credited to such person's fund.
- (6) The director may authorize the chief executive officer to reimburse the state from the wage fund of a person committed to the department for:
- (a) The actual value of property belonging to the state or any other person intentionally or recklessly destroyed by such person committed to the department during his or her commitment;
- (b) The actual value of the damage or loss incurred as a result of unauthorized use of property belonging to the state or any other person by such person committed to the department;
- (c) The actual cost to the state for injuries or other damages caused by intentional acts of such person committed to the department; and
- (d) The reasonable costs incurred in returning such person committed to the department to the facility to which he or she is committed in the event of his or her escape.
- (7) No person committed to the department shall be required to engage in excessive labor, and no such person shall be required to perform any work for which he or she is declared unfit by a physician designated by the director. No person who performs labor or work pursuant to this section shall be required to wear manacles, shackles, or other restraints.
- (8) The director may authorize that a portion of the earnings of a person committed to the department be retained by that person for personal use.

Source: Laws 1969, c. 817, § 14, p. 3080; Laws 1980, LB 319, § 10; Laws 1993, LB 31, § 32; Laws 1994, LB 889, § 1; Laws 1999, LB 865, § 7; Laws 2002, LB 112, § 1; Laws 2009, LB63, § 42; Laws 2015, LB605, § 94.

Effective date August 30, 2015.

83-183.01 Persons committed; wages; disposition; director; adopt rules and regulations.

A person committed to the department, who is earning at least minimum wage and is employed pursuant to sections 81-1827 and 83-183, shall have his or her wages set aside by the chief executive officer of the facility in a separate wage fund. The director shall adopt and promulgate rules and regulations which will protect the inmate's rights to due process, provide for hearing as necessary before the Crime Victim's Reparations Committee, and govern the disposition of a confined person's gross monthly wage minus required payroll deductions and payment of necessary work-related incidental expenses for the following purposes:

- (1) For the support of families and dependent relatives of the respective inmates:
- (2) For the discharge of any legal obligations, including judgments for restitution as provided in section 83-184.01;
- (3) To pay all or a part of the cost of their board, room, clothing, medical, dental, and other correctional services;
- (4) To provide for funds payable to the person committed to the department upon his or her release;
- (5) For the actual value of state property intentionally or willfully and wantonly destroyed by such person during his or her commitment;
- (6) For reasonable costs incurred in returning such person to the facility to which he or she is committed in the event of escape; and
 - (7) For deposit in the Victim's Compensation Fund.

Source: Laws 1980, LB 319, § 11; Laws 1986, LB 540, § 40; Laws 1987, LB 353, § 3; Laws 2015, LB605, § 95. Effective date August 30, 2015.

83-184 Person committed; visit outside facility; work at paid employment; funds; disposal; withholding; use; violations; effect.

- (1) When the conduct, behavior, mental attitude, and conditions indicate that a person committed to the department and the general society of the state will be benefited, and there is reason to believe that the best interests of the people of the state and the person committed to the department will be served thereby, in that order, and upon the recommendation of the board in the case of each committed offender, the director may authorize such person, under prescribed conditions, to:
- (a) Visit a specifically designated place or places and return to the same or another facility. An extension of limits may be granted to permit a visit to a dying relative, attendance at the funeral of a relative, the obtaining of medical services, the contacting of prospective employers, or for any other reason consistent with the public interest; or
- (b) Work at paid employment or participate in a training program in the community on a voluntary basis whenever:
- (i) Such paid employment will not result in the displacement of employed workers, or be applied in skills, crafts, or trades in which there is a surplus of available gainful labor in the locality, or impair existing contracts for services; and

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- (ii) The rates of pay and other conditions of employment will not be less than those paid or provided for work of similar nature in the locality in which the work is to be performed.
- (2) The wages earned by a person authorized to work at paid employment in the community under the provisions of this section shall be credited by the chief executive officer of the facility to such person's wage fund. The director shall authorize the chief executive officer to withhold up to five percent of such person's net wages. The funds withheld pursuant to this subsection shall be remitted to the State Treasurer for credit as provided in subsection (2) of section 33-157.
- (3) A person authorized to work at paid employment in the community under the provisions of this section may be required to pay, and the director is authorized to collect, such costs incident to the person's confinement as the director deems appropriate and reasonable. Collections shall be deposited in the state treasury as miscellaneous receipts.
- (4) A person authorized to work at paid employment in the community under the provisions of this section may be required to pay restitution. The director shall adopt and promulgate rules and regulations which will protect the committed offender's rights to due process and govern the collection of restitution as provided in section 83-184.01.
- (5) The willful failure of a person to remain within the extended limits of his or her confinement or to return within the time prescribed to a facility designated by the director may be deemed an escape from custody punishable as provided in section 28-912.
- (6) No person employed in the community under the provisions of this section or otherwise released shall, while working in such employment in the community or going to or from such employment or during the time of such release, be deemed to be an agent, employee, or servant of the state.

Source: Laws 1969, c. 817, § 15, p. 3081; Laws 1978, LB 748, § 46; Laws 1999, LB 106, § 1; Laws 2010, LB510, § 5; Laws 2015, LB605, § 96.

Effective date August 30, 2015.

83-184.01 Restitution order; collection from wage funds; report.

- (1) The department, in consultation with the State Court Administrator, shall adopt and promulgate rules and regulations to provide an effective process for the transfer of funds for the purpose of satisfying restitution orders.
- (2) A sentencing order requiring an inmate to pay restitution shall be treated as a court order authorizing the department to withhold and transfer funds for the purpose of satisfying a restitution order.
- (3) This section applies to funds in the wage fund of any inmate confined in a correctional facility on or after August 30, 2015.
- (4) The department shall report annually to the Legislature on the collection of restitution from wage funds. The report shall include the total number of inmates with restitution judgments, the total number of inmates with wage funds, the total number of inmates with both, the number of payments made to either victims or clerks of the court, the average amount of payments, and the

total amount of restitution collected. The report shall be submitted electronically.

Source: Laws 2015, LB605, § 97. Effective date August 30, 2015.

83-186.01 Adult correctional facilities; reentry planning program; legislative findings; Department of Correctional Services; duties.

- (1) The Legislature finds that:
- (a) Research reveals that children who have parents involved in their lives perform better academically and socially in school, experience fewer mental health and substance abuse issues, and are less likely to commit serious crime;
- (b) Strategies to address family stability and intergenerational poverty are specifically needed for children with incarcerated parents; and
- (c) Research reveals that family-based reentry planning, including relationship development and housing and employment strategies, results in lower recidivism and greater family economic stability.
- (2) The department shall implement a program for the purpose of providing in Nebraska adult correctional facilities an evidence-based program of parent education, early literacy, relationship skills development, and reentry planning involving family members of incarcerated parents prior to their release. Incarcerated parents of children between birth and five years of age shall have priority for participation in the program. The department may award a contract to operate the program. Such contract shall be based on competitive bids as provided in sections 73-101 to 73-105. The department shall track data related to program participation and recidivism.

Source: Laws 2013, LB483, § 1; Laws 2015, LB598, § 26. Effective date August 30, 2015.

83-188 Board of Parole; created; act, how construed; employees.

- (1) There is hereby created the Board of Parole. For administrative purposes only, the board shall be within the Board of Pardons. Nothing in the Nebraska Treatment and Corrections Act shall be construed to give the director or the Board of Pardons any authority, power, or responsibility over the Board of Parole, its employees, or the exercise of its functions under the provisions of the act. The employees of the Board of Parole shall be covered by the State Personnel System.
 - (2) Employees of the Board of Parole shall consist of the following:
- (a) The administrative staff necessary to assist the board with parole reviews, revocations, and hearings;
 - (b) At least one legal counsel;
 - (c) At least one fiscal analyst, policy analyst, or data analyst; and
- (d) At least one staff member to assist with the daily supervision and training of employees of the board.

Source: Laws 1969, c. 817, § 19, p. 3084; Laws 1972, LB 1499, § 3; Laws 1973, LB 563, § 44; Laws 1992, Third Spec. Sess., LB 13, § 1; Laws 1994, LB 677, § 2; Laws 2015, LB598, § 27. Effective date August 30, 2015.

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Cross References

State Personnel System, see sections 81-1301 to 81-1316.

83-1,100 Office of Parole Administration; created; duties; transition implementation plan; parole officer compensation.

- (1) There is hereby created the Office of Parole Administration. Until July 1, 2016, the office shall be within the Department of Correctional Services. Beginning July 1, 2016, the office shall be within the Board of Parole. The director and the board shall jointly develop a transition implementation plan. The plan shall be presented to the Governor and to the Legislature no later than December 1, 2015. The report to the Legislature shall be delivered electronically. The employees of the office shall consist of the Parole Administrator, the field parole service officers, and all other office staff. The office shall be responsible for the following:
 - (a) The administration of parole services in the community;
- (b) The maintenance of all records and files associated with the Board of Parole;
- (c) The daily supervision and training of staff members of the office, including training regarding evidence-based practices in supervision pursuant to section 83-1,100.02; and
- (d) The assessment, evaluation, and supervision of individuals who are subject to parole supervision, including lifetime community supervision pursuant to section 83-174.03.
- (2) Parole officers shall be compensated with salaries substantially equal to other state employees who have similar responsibilities, including employees of the Office of Probation Administration. This subsection shall apply only to field parole service officers and support staff and shall not apply to the Parole Administrator, any deputy parole administrator, or any other similarly established management position.
- (3) Nothing in this section shall be construed to prohibit the office from maintaining daily records and files associated with the Board of Pardons.

Source: Laws 1969, c. 817, § 31, p. 3088; Laws 1992, Third Spec. Sess., LB 13, § 4; Laws 1994, LB 677, § 7; Laws 2006, LB 1199, § 92; Laws 2015, LB598, § 28; Laws 2015, LB605, § 98. Effective date August 30, 2015.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB598, section 28, with LB605, section 98, to reflect all amendments.

Cross References

Office of Parole Administration, contained in Department of Correctional Services, Division of Community-Centered Services, section 83-933.

83-1,100.01 Repealed. Laws 2015, LB 1, § 1.

83-1,100.02 Person on parole; levels of supervision; Office of Parole Administration; duties.

- (1) For purposes of this section:
- (a) Levels of supervision means the determination of the following for each person on parole:
- (i) Supervision contact requirements, including the frequency, location, methods, and nature of contact with the parole officer;
 - (ii) Substance abuse testing requirements and frequency;

- (iii) Contact restrictions;
- (iv) Curfew restrictions;
- (v) Access to available programs and treatment, with priority given to moderate-risk and high-risk parolees; and
- (vi) Severity of graduated responses to violations of supervision conditions;
- (b) Risk and needs assessment means an actuarial tool that has been validated in Nebraska to determine the likelihood of the parolee engaging in future criminal behavior.
- (2) The Office of Parole Administration shall establish an evidence-based process that utilizes a risk and needs assessment to measure criminal risk factors and specific individual needs.
- (3) The risk and needs assessment shall be performed at the commencement of the parole term and every six months thereafter by office staff trained and certified in the use of the risk and needs assessment.
- (4) The office shall test the validity of the risk and needs assessment at least every five years.
- (5) Based on the results of the risk and needs assessment, the office shall determine levels of supervision to target parolee criminal risk and need factors by focusing sanction, program, and treatment resources on moderate-risk and high-risk parolees.
- (6) The office shall provide training to its parole officers on use of a risk and needs assessment, risk-based supervision strategies, relationship skills, cognitive behavioral interventions, community-based resources, criminal risk factors, targeting criminal risk factors to reduce recidivism, and proper use of a matrix of administrative sanctions, custodial sanctions, and rewards developed pursuant to section 83-1,119. All parole officers employed on August 30, 2015, shall complete the training requirements set forth in this subsection on or before July 1, 2016. Each parole officer hired on or after August 30, 2015, shall complete the training requirements set forth in this subsection within one year after his or her hire date.
- (7) The office shall provide training for chief parole officers to become trainers so as to ensure long-term and self-sufficient training capacity in the state.

Source: Laws 2015, LB605, § 99. Effective date August 30, 2015.

83-1,100.03 Board of Parole; rules and regulations relating to sentencing and supervision; duties; report.

(1) The board, in consultation with the department, shall adopt and promulgate rules and regulations to reduce the number of inmates under the custody of the department who serve their entire sentence in a correctional facility and are released without supervision. The rules and regulations shall establish clear guidelines and procedures to ensure that each parolee is subject to a minimum of nine months of supervision and shall place priority on providing supervision lengths that enable meaningful transition periods for all offenders. The rules and regulations shall ensure that each inmate eligible for parole is assessed for risk of reoffending using a validated risk and needs assessment provided by the

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department and shall incorporate into the release decision an inmate's assessed risk of reoffending, past criminal history, program completion, institutional conduct, and other individual characteristics related to the likelihood of reoffending into parole release decisions.

(2) By February 1, 2016, and by February 1 of each year thereafter, the board and the department shall submit a report to the Legislature, the Supreme Court, and the Governor that describes the percentage of offenders sentenced to the custody of the department who complete their entire sentence and are released with no supervision. The report shall document characteristics of the individuals released without supervision, including the highest felony class of conviction, offense type of conviction, most recent risk assessment, status of the individualized release or reentry plan, and reasons for the release without supervision. The report also shall provide recommendations from the department and board for changes to policy and practice to meet the goal of achieving a reduction in the number of inmates under the custody of the department who serve their entire sentence in a correctional facility and are released without supervision. The report to the Legislature shall be submitted electronically.

Source: Laws 2015, LB605, § 100. Effective date August 30, 2015.

83-1,105.01 Repealed. Laws 2015, LB 268, § 35; Laws 2015, LB 605, § 112.

83-1,107 Reductions of sentence; personalized program plan; how credited; forfeiture; withholding; restoration; release or reentry plan; treatment programming; individualized post-release supervision plan.

(1)(a) Within sixty days after initial classification and assignment of any offender committed to the department, all available information regarding such committed offender shall be reviewed and a committed offender department-approved personalized program plan document shall be drawn up. The document shall specifically describe the department-approved personalized program plan and the specific goals the department expects the committed offender to achieve. The document shall also contain a realistic schedule for completion of the department-approved personalized program plan. The department-approved personalized program plan shall be developed with the active participation of the committed offender. The department shall provide programs to allow compliance by the committed offender with the department-approved personalized program plan.

Programming may include, but is not limited to:

- (i) Academic and vocational education, including teaching such classes by qualified offenders;
 - (ii) Substance abuse treatment;
- (iii) Mental health and psychiatric treatment, including criminal personality programming;
 - (iv) Constructive, meaningful work programs; and
 - (v) Any other program deemed necessary and appropriate by the department.
- (b) A modification in the department-approved personalized program plan may be made to account for the increased or decreased abilities of the committed offender or the availability of any program. Any modification shall be made only after notice is given to the committed offender. The department

may not impose disciplinary action upon any committed offender solely because of the committed offender's failure to comply with the departmentapproved personalized program plan, but such failure may be considered by the board in its deliberations on whether or not to grant parole to a committed offender.

- (2)(a) The department shall reduce the term of a committed offender by six months for each year of the offender's term and pro rata for any part thereof which is less than a year.
- (b) In addition to reductions granted in subdivision (2)(a) of this section, the department shall reduce the term of a committed offender by three days on the first day of each month following a twelve-month period of incarceration within the department during which the offender has not been found guilty of (i) a Class I or Class II offense or (ii) more than three Class III offenses under the department's disciplinary code. Reductions earned under this subdivision shall not be subject to forfeit or withholding by the department.
- (c) The total reductions under this subsection shall be credited from the date of sentence, which shall include any term of confinement prior to sentence and commitment as provided pursuant to section 83-1,106, and shall be deducted from the maximum term, to determine the date when discharge from the custody of the state becomes mandatory.
- (3) While the offender is in the custody of the department, reductions of terms granted pursuant to subdivision (2)(a) of this section may be forfeited, withheld, and restored by the chief executive officer of the facility with the approval of the director after the offender has been notified regarding the charges of misconduct.
- (4) The department shall ensure that a release or reentry plan is complete or near completion when the offender has served at least eighty percent of his or her sentence. For purposes of this subsection, release or reentry plan means a comprehensive and individualized strategic plan to ensure an individual's safe and effective transition or reentry into the community to which he or she resides with the primary goal of reducing recidivism. At a minimum, the release or reentry plan shall include, but not be limited to, consideration of the individual's housing needs, medical or mental health care needs, and transportation and job needs and shall address an individual's barriers to successful release or reentry in order to prevent recidivism. The release or reentry plan does not include an individual's programming needs included in the individual's personalized program plan for use inside the prison.
- (5)(a) The department shall make treatment programming available to committed offenders as provided in section 83-1,110.01 and shall include continuing participation in such programming as part of each offender's parolee personalized program plan.
- (b) Any committed offender with a mental illness shall be provided with the community standard of mental health care. The mental health care shall utilize evidence-based therapy models that include an evaluation component to track the effectiveness of interventions.
- (c) Any committed offender with a mental illness shall be evaluated before release to ensure that adequate monitoring and treatment of the committed offender will take place or, if appropriate, that a commitment proceeding under the Nebraska Mental Health Commitment Act or the Sex Offender Commitment Act will take place.

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(6)(a) Within thirty days after any committed offender has been paroled, all available information regarding such parolee shall be reviewed and a parolee personalized program plan document shall be drawn up and approved by the Office of Parole Administration. The document shall specifically describe the approved personalized program plan and the specific goals the office expects the parolee to achieve. The document shall also contain a realistic schedule for completion of the approved personalized program plan. The approved personalized program plan shall be developed with the active participation of the parolee. During the term of parole, the parolee shall comply with the approved personalized program plan and the office shall provide programs to allow compliance by the parolee with the approved personalized program plan.

Programming may include, but is not limited to:

- (i) Academic and vocational education;
- (ii) Substance abuse treatment;
- (iii) Mental health and psychiatric treatment, including criminal personality programming;
 - (iv) Constructive, meaningful work programs;
 - (v) Community service programs; and
 - (vi) Any other program deemed necessary and appropriate by the office.
- (b) A modification in the approved personalized program plan may be made to account for the increased or decreased abilities of the parolee or the availability of any program. Any modification shall be made only after notice is given to the parolee. Intentional failure to comply with the approved personalized program plan by any parolee as scheduled for any year, or pro rata part thereof, shall cause disciplinary action to be taken by the office resulting in the forfeiture of up to a maximum of three months' good time for the scheduled year.
- (7) While the offender is in the custody of the board, reductions of terms granted pursuant to subdivision (2)(a) of this section may be forfeited, withheld, and restored by the administrator with the approval of the director after the offender has been notified regarding the charges of misconduct or breach of the conditions of parole. In addition, the board may recommend such forfeitures of good time to the director.
- (8) Good time or other reductions of sentence granted under the provisions of any law prior to July 1, 1996, may be forfeited, withheld, or restored in accordance with the terms of the Nebraska Treatment and Corrections Act.
- (9) Pursuant to rules and regulations adopted by the probation administrator and the director, an individualized post-release supervision plan shall be collaboratively prepared by the Office of Probation Administration and the department and provided to the court to prepare individuals under custody of the department for post-release supervision. All records created during the period of incarceration shall be shared with the Office of Probation Administration and considered in preparation of the post-release supervision plan.

Source: Laws 1969, c. 817, § 38, p. 3092; Laws 1972, LB 1499, § 7; Laws 1975, LB 567, § 2; Laws 1992, LB 816, § 2; Laws 1995, LB 371, § 20; Laws 1997, LB 364, § 19; Laws 2003, LB 46, § 20; Laws 2011, LB191, § 1; Laws 2014, LB907, § 17; Laws 2015, LB598, § 29; Laws 2015, LB605, § 101. Effective date August 30, 2015.

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Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB598, section 29, with LB605, section 101, to reflect all

Cross References

Nebraska Mental Health Commitment Act, see section 71-901. Sex Offender Commitment Act, see section 71-1201.

83-1,110.02 Medical parole; eligibility; conditions; term.

- (1) A committed offender who is otherwise eligible for parole, who is not under sentence of life imprisonment, and who because of an existing medical or physical condition is determined by the department to be terminally ill or permanently incapacitated may be considered for medical parole by the board. A committed offender may be eligible for medical parole in addition to any other parole. The department shall identify committed offenders who may be eligible for medical parole based upon their medical records.
- (2) The board shall decide to grant medical parole only after a review of the medical, institutional, and criminal records of the committed offender and such additional medical evidence from board-ordered examinations or investigations as the board in its discretion determines to be necessary. The decision to grant medical parole and to establish conditions of release on medical parole in addition to the conditions stated in subsection (3) of this section is within the sole discretion of the board.
- (3) As conditions of release on medical parole, the board shall require that the committed offender agree to placement for medical treatment and that he or she be placed for a definite or indefinite period of time in a hospital, a hospice, or another housing accommodation suitable to his or her medical condition, including, but not limited to, his or her family's home, as specified by the board.
- (4) The parole term of a medical parolee shall be for the remainder of his or her sentence as reduced by any adjustment for good conduct pursuant to the Nebraska Treatment and Corrections Act.

Source: Laws 2005, LB 538, § 25; Laws 2015, LB268, § 32. Effective date August 30, 2015.

83-1,119 Parolee; violation of parole; parole officer; administrative sanction; report to Board of Parole; action of board.

- (1) For purposes of this section:
- (a) Administrative sanction means additional parole requirements imposed upon a parolee by his or her parole officer, with the full knowledge and consent of the parolee, designed to hold the parolee accountable for substance abuse or technical violations of conditions of parole, including, but not limited to:
- (i) Counseling or reprimand by the adult parole administration of the department;
 - (ii) Increased supervision contact requirements;
 - (iii) Increased substance abuse testing;
- (iv) Referral for substance abuse or mental health evaluation or other specialized assessment, counseling, or treatment;
- (v) Imposition of a designated curfew for a period to be determined by the adult parole administration; and

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- (vi) Travel restrictions to stay within his or her county of residence or employment unless otherwise permitted by the adult parole administration;
- (b) Contract facility means a county jail that contracts with the department to house parolees or other offenders under the jurisdiction of the department;
- (c) Substance abuse violation means a parolee's activities or behaviors associated with the use of chemical substances or related treatment services resulting in a violation of an original condition of parole, including:
- (i) Positive breath test for the consumption of alcohol if the parolee is required to refrain from alcohol consumption;
 - (ii) Positive urinalysis for the illegal use of drugs;
 - (iii) Failure to report for alcohol testing or drug testing; and
- (iv) Failure to appear for or complete substance abuse or mental health treatment evaluations or inpatient or outpatient treatment; and
- (d) Technical violation means a parolee's activities or behaviors which create the opportunity for re-offending or diminish the effectiveness of parole supervision resulting in a violation of an original condition of parole, including, but not limited to:
 - (i) Moving traffic violations;
 - (ii) Failure to report to his or her parole officer;
 - (iii) Leaving the state without the permission of the Board of Parole;
 - (iv) Failure to work regularly or attend training or school;
- (v) Failure to notify his or her parole officer of change of address or employment;
- (vi) Frequenting places where controlled substances are illegally sold, used, distributed, or administered; and
- (vii) Failure to pay fines, court costs, restitution, or any fees imposed pursuant to section 83-1,107.01 as directed.
- (2) The Office of Parole Administration shall develop a matrix of rewards for compliance and positive behaviors and graduated administrative sanctions and custodial sanctions for use in responding to and deterring substance abuse violations and technical violations. A custodial sanction of thirty days in a correctional facility or a contract facility shall be designated as the most severe response to a violation in lieu of revocation.
- (3) Whenever a parole officer has reasonable cause to believe that a parolee has committed or is about to commit a substance abuse violation or technical violation while on parole, but that the parolee will not attempt to leave the jurisdiction and will not place lives or property in danger, the parole officer shall either:
- (a) Impose one or more administrative sanctions based upon the parolee's risk level, the severity of the violation, and the parolee's response to the violation. If administrative sanctions are to be imposed, the parolee shall acknowledge in writing the nature of the violation and agree upon the administrative sanction. The parolee has the right to decline to acknowledge the violation. If he or she declines to acknowledge the violation, the parole officer shall take action pursuant to subdivision (3)(b) of this section. A copy of the report shall be submitted to the Board of Parole; or

- (b) Submit a written report to the Board of Parole, outlining the nature of the parole violation, and request the imposition of a custodial sanction of thirty days in a correctional facility or a contract facility. On the basis of the report and such further investigation as the board may deem appropriate, the board shall determine whether and how the parolee violated the conditions of parole and may:
 - (i) Dismiss the charge of violation; or
- (ii) If the board finds a violation justifying a custodial sanction, issue a warrant if necessary and impose a custodial sanction of thirty days in a correctional facility or a contract facility.
- (4) Whenever a parole officer has reasonable cause to believe that a parolee has violated or is about to violate a condition of parole by a violation other than a substance abuse violation or a technical violation and the parole officer has reasonable cause to believe that the parolee will not attempt to leave the jurisdiction and will not place lives or property in danger, the parole officer shall submit a written report to the Board of Parole which may, on the basis of such report and such further investigation as it may deem appropriate:
 - (a) Dismiss the charge of violation;
- (b) Determine whether the parolee violated the conditions of his or her parole;
- (c) Impose a custodial sanction of thirty days in a correctional facility or a contract facility;
- (d) Revoke his or her parole in accordance with the Nebraska Treatment and Corrections Act; or
 - (e) Issue a warrant for the arrest of the parolee.
- (5) Whenever a parole officer has reasonable cause to believe that a parolee has violated or is about to violate a condition of parole and that the parolee will attempt to leave the jurisdiction or will place lives or property in danger, the parole officer shall arrest the parolee without a warrant and call on any peace officer to assist him or her in doing so.
- (6) Whenever a parolee is arrested with or without a warrant, he or she shall be detained in a local jail or other detention facility. Immediately after such arrest and detention, the parole officer shall notify the Board of Parole and submit a written report of the reason for such arrest. A complete investigation shall be made by the parole administration and submitted to the board. After prompt consideration of such written report, the board shall order the parolee's release from detention or continued confinement to await a final decision on imposition of a custodial sanction or the revocation of parole.
- (7) The Board of Parole shall adopt and promulgate rules and regulations necessary to carry out this section.

Source: Laws 1969, c. 817, § 50, p. 3099; Laws 1973, LB 524, § 5; Laws 1997, LB 396, § 25; Laws 2014, LB907, § 18; Laws 2015, LB605, § 102.

Effective date August 30, 2015.

83-1,122 Parolee; violation of parole; action of Board of Parole.

(1) If the board finds that the parolee has engaged in criminal conduct, the board may order revocation of the parolee's parole.

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- (2) If the board finds that the parolee did violate a condition of parole but is of the opinion that revocation of parole is not appropriate, the board may order that:
 - (a) The parolee receive a reprimand and warning;
 - (b) Parole supervision and reporting be intensified;
 - (c) Good time granted pursuant to section 83-1,108 be forfeited or withheld;
- (d) The parolee serve a custodial sanction of thirty days in a correctional facility or a contract facility as defined in section 83-1,119; or
- (e) The parolee be required to conform to one or more additional conditions of parole which may be imposed in accordance with the Nebraska Treatment and Corrections Act.
- (3) Cumulative custodial sanctions of thirty days in a correctional facility or a contract facility under this section and section 83-1,119 shall not exceed sixty days. If a parolee has previously received two thirty-day custodial sanctions before the current violation, the board shall either order revocation of the parolee's parole or one or more of the other sanctions described in subsection (2) of this section.
- (4) Time spent in custodial sanctions under this section and section 83-1,119 shall be credited to the parolee's sentence.

Source: Laws 1969, c. 817, § 53, p. 3100; Laws 1992, LB 816, § 7; Laws 1995, LB 371, § 23; Laws 2015, LB605, § 103. Effective date August 30, 2015.

83-1,122.01 Board of Parole; jurisdiction.

The board shall not have jurisdiction over persons who are committed to the department in accordance with section 29-2204.02 unless the defendant is also sentenced for an offense in accordance with section 29-2204.

Source: Laws 2015, LB605, § 104. Effective date August 30, 2015.

83-1,132 Repealed. Laws 2015, LB 268, § 35.

83-1,135 Act, how cited.

Sections 83-170 to 83-1,135.02 shall be known and may be cited as the Nebraska Treatment and Corrections Act.

Source: Laws 1969, c. 817, § 85, p. 3112; Laws 1992, Third Spec. Sess., LB 13, § 9; Laws 1995, LB 371, § 25; Laws 1997, LB 274, § 2; Laws 1997, LB 364, § 21; Laws 1998, LB 309, § 28; Laws 2003, LB 46, § 28; Laws 2005, LB 538, § 24; Laws 2006, LB 1199, § 99; Laws 2011, LB675, § 11; Laws 2013, LB44, § 4; Laws 2015, LB598, § 32; Laws 2015, LB605, § 105. Effective date August 30, 2015.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB598, section 32, with LB605, section 105, to reflect all amendments.

83-1,135.02 Changes under Laws 2003, LB 46; changes under Laws 2015, LB605; legislative intent.

(1) It is the intent of the Legislature that the changes made to the Nebraska Treatment and Corrections Act by Laws 2003, LB 46, with respect to parole 2015 Supplement 1340

eligibility apply to all committed offenders under sentence and not on parole on May 24, 2003, and to all persons sentenced on and after such date.

(2) It is the intent of the Legislature that the changes made to sections 29-2262, 29-2266, 29-2281, 83-182.01, 83-183, 83-183.01, 83-184, 83-1,119, and 83-1,122 by Laws 2015, LB605, and sections 83-184.01, 83-1,100.02, and 83-1,100.03 apply to all committed offenders under sentence, on parole, or on probation on August 30, 2015, and to all persons sentenced on and after such date.

Source: Laws 2003, LB 46, § 50; Laws 2015, LB605, § 106. Effective date August 30, 2015.

ARTICLE 4

PENAL AND CORRECTIONAL INSTITUTIONS

(h) DISCIPLINARY PROCEDURES IN ADULT INSTITUTIONS

Section

83-4,114. Disciplinary restrictions and punishment; degree; solitary confinement prohibited; annual report; contents; long-term restrictive housing work group; established; members; meetings; director; duties.

83-4,114.01. Chief executive officer; responsibilities; duties; discipline of inmates.

(1) INCARCERATION WORK CAMPS

83-4,143. Eligibility for incarceration work camp; court, Board of Parole, or Director of Correctional Services; considerations; duration.

(h) DISCIPLINARY PROCEDURES IN ADULT INSTITUTIONS

- 83-4,114 Disciplinary restrictions and punishment; degree; solitary confinement prohibited; annual report; contents; long-term restrictive housing work group; established; members; meetings; director; duties.
 - (1) There shall be no corporal punishment or disciplinary restrictions on diet.
- (2) Disciplinary restrictions on clothing, bedding, mail, visitations, use of toilets, washbowls, or scheduled showers shall be imposed only for abuse of such privilege or facility and only as authorized by written directives, guidance documents, and operational manuals.
 - (3) No person shall be placed in solitary confinement.
- (4) The director shall issue an annual report to the Governor and the Clerk of the Legislature. The report to the Clerk of the Legislature shall be issued electronically. For all inmates who were held in restrictive housing during the prior year, the report shall contain the race, gender, age, and length of time each inmate has continuously been held in restrictive housing. The report shall also contain:
 - (a) The number of inmates held in restrictive housing;
 - (b) The reason or reasons each inmate was held in restrictive housing;
- (c) The number of inmates held in restrictive housing who have been diagnosed with a mental illness as defined in section 71-907 and the type of mental illness by inmate;
- (d) The number of inmates who were released from restrictive housing directly to parole or into the general public and the reason for such release;
- (e) The number of inmates who were placed in restrictive housing for his or her own safety and the underlying circumstances for each placement;

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- (f) To the extent reasonably ascertainable, comparable statistics for the nation and each of the states that border Nebraska pertaining to subdivisions (4)(a) through (e) of this section; and
- (g) The mean and median length of time for all inmates held in restrictive housing.
- (5)(a) There is hereby established within the department a long-term restrictive housing work group. The work group shall consist of:
- (i) The director and all deputy directors. The director shall serve as the chairperson of the work group;
 - (ii) The director of health services within the department;
 - (iii) The behavioral health administrator within the department;
- (iv) Two employees of the department who currently work with inmates held in restrictive housing;
 - (v) Additional department staff as designated by the director; and
 - (vi) Four members as follows appointed by the Governor:
- (A) Two representatives from a nonprofit prisoners' rights advocacy group, including at least one former inmate; and
- (B) Two mental health professionals independent from the department with particular knowledge of prisons and conditions of confinement.
- (b) The work group shall advise the department on policies and procedures related to the proper treatment and care of offenders in long-term restrictive housing.
- (c) The director shall convene the work group's first meeting no later than September 15, 2015, and the work group shall meet at least semiannually thereafter. The chairperson shall schedule and convene the work group's meetings.
- (d) The director shall provide the work group with quarterly updates on the department's policies related to the work group's subject matter.

Source: Laws 1976, LB 275, § 6; Laws 2015, LB598, § 33. Effective date August 30, 2015.

83-4,114.01 Chief executive officer; responsibilities; duties; discipline of inmates.

- (1) The chief executive officer of each facility of the department shall be responsible for the discipline of inmates who reside in such facility. No inmate shall be punished except upon the order of the chief executive officer of the facility, and no punishment shall be imposed otherwise than in accordance with this section.
- (2) Except in flagrant or serious cases, punishment for misconduct shall consist of deprivation of privileges. In cases of flagrant or serious misconduct, the chief executive officer may order that an inmate's reduction of term as provided in section 83-1,107 be forfeited or withheld and also that the inmate be confined in disciplinary segregation. During the period of disciplinary segregation, such inmate shall be put on an adequate and healthful diet. An inmate in disciplinary segregation shall be visited at least once every eight hours. No cruel, inhuman, or corporal punishment shall be used on any inmate.

- (3) The chief executive officer shall maintain a record of breaches of discipline, of the disposition of each case, and of the punishment, if any, for each such breach. Each breach of discipline shall be entered in the inmate's file, together with the disposition or punishment for the breach.
- (4) The chief executive officer may recommend to the director that an inmate who is considered to be incorrigible by reason of frequent intentional breaches of discipline or who is detrimental to the discipline or the morale of the facility be transferred to another facility for stricter safekeeping and closer confinement, subject to the provisions of section 83-176.
- (5) The department shall adopt and promulgate rules and regulations to define the term flagrant or serious misconduct.

Source: Laws 1969, c. 817, § 16, p. 3082; Laws 1972, LB 1499, § 1; R.S.1943, (1987), § 83-185; Laws 1993, LB 31, § 56; Laws 1995, LB 371, § 26; Laws 1997, LB 364, § 22; Laws 2015, LB598, § 34.

Effective date August 30, 2015.

(1) INCARCERATION WORK CAMPS

83-4,143 Eligibility for incarceration work camp; court, Board of Parole, or Director of Correctional Services; considerations; duration.

- (1) It is the intent of the Legislature that the court target the felony offender (a) who is eligible and by virtue of his or her criminogenic needs is suitable to be sentenced to intensive supervision probation with placement at the incarceration work camp, (b) for whom the court finds that other conditions of a sentence of intensive supervision probation, in and of themselves, are not suitable, and (c) who, without the existence of an incarceration work camp, would, in all likelihood, be sentenced to prison.
- (2) When the court is of the opinion that imprisonment is appropriate, but that a brief and intensive period of regimented, structured, and disciplined programming within a secure facility may better serve the interests of society, the court may place an offender in an incarceration work camp for a period not to exceed one hundred eighty days as a condition of a sentence of intensive supervision probation. The court may consider such placement if the offender (a) is a male or female offender convicted of a felony offense in a district court, (b) is medically and mentally fit to participate, with allowances given for reasonable accommodation as determined by medical and mental health professionals, and (c) has not previously been incarcerated for a violent felony crime. Offenders convicted of a crime under section 28-303 or sections 28-319 to 28-322.04 are not eligible to be placed in an incarceration work camp.
- (3) It is also the intent of the Legislature that the Board of Parole may recommend placement of felony offenders at the incarceration work camp. The offenders recommended by the board shall be offenders currently housed at other Department of Correctional Services adult correctional facilities and shall complete the incarceration work camp programming prior to release on parole.
- (4) When the Board of Parole is of the opinion that a felony offender currently incarcerated in a Department of Correctional Services adult correctional facility may benefit from a brief and intensive period of regimented, structured, and disciplined programming immediately prior to release on parole, the board may direct placement of such an offender in an incarceration

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work camp for a period not to exceed one hundred eighty days as a condition of release on parole. The board may consider such placement if the felony offender (a) is medically and mentally fit to participate, with allowances given for reasonable accommodation as determined by medical and mental health professionals, and (b) has not previously been incarcerated for a violent felony crime. Offenders convicted of a crime under section 28-303 or sections 28-319 to 28-322.04 are not eligible to be placed in an incarceration work camp.

(5) The Director of Correctional Services may assign a felony offender to an incarceration work camp if he or she believes it is in the best interests of the felony offender and of society, except that offenders convicted of a crime under section 28-303 or sections 28-319 to 28-322.04 are not eligible to be assigned to an incarceration work camp pursuant to this subsection.

Source: Laws 1997, LB 882, § 3; Laws 2000, LB 288, § 1; Laws 2005, LB 538, § 28; Laws 2006, LB 1199, § 104; Laws 2007, LB83, § 2; Laws 2009, LB97, § 29; Laws 2009, LB274, § 2; Laws 2015, LB268, § 33.

Effective date August 30, 2015.

ARTICLE 9

DEPARTMENT OF CORRECTIONAL SERVICES

(a) GENERAL PROVISIONS

| Section | |
|------------|---|
| 83-904. | Vocational and Life Skills Program; created; Vocational and Life Skills |
| | Programming Fund; created; use; investment; reports. |
| 83-915.01. | ,, |
| 83-918. | Strategic plan; contents; report; appear at hearing. |
| | (c) DIVISION OF COMMUNITY-CENTERED SERVICES |
| 83-931. | Assistant director of the Division of Community-Centered Services; qualifications. |
| 83-933. | Division of Community-Centered Services; Office of Parole Administration; Parole Administrator; duties. |
| | (f) CRIMINAL DETENTION FACILITIES |
| 83-954. | Repealed. Laws 2015, LB 2, § 1. |
| (i) | CORRECTIONAL SYSTEM OVERCROWDING EMERGENCY ACT |
| 83-962. | Correctional system overcrowding emergency; Governor; declaration; when; effect. |
| | (j) LETHAL INJECTION |
| 83-964. | Repealed. Laws 2015, LB 268, § 35. |
| 83-965. | Repealed. Laws 2015, LB 268, § 35. |
| 83-966. | Repealed. Laws 2015, LB 268, § 35. |
| 83-967. | Repealed. Laws 2015, LB 268, § 35. |
| 83-968. | Repealed. Laws 2015, LB 268, § 35. |
| 83-969. | Repealed. Laws 2015, LB 268, § 35. |
| 83-970. | Repealed. Laws 2015, LB 268, § 35. |
| 83-971. | Repealed. Laws 2015, LB 268, § 35. |
| 83-972. | Repealed. Laws 2015, LB 268, § 35. |
| | |

(a) GENERAL PROVISIONS

83-904 Vocational and Life Skills Program; created; Vocational and Life Skills Programming Fund; created; use; investment; reports.

(1) The Vocational and Life Skills Program is created within the Department of Correctional Services, in consultation with the Board of Parole. The program

shall provide funding to aid in the establishment and provision of communitybased vocational training and life skills training for adults who are incarcerated, formerly incarcerated, or serving a period of supervision on either probation or parole.

- (2) The Vocational and Life Skills Programming Fund is created. The fund shall consist of appropriations from the Legislature, funds donated by nonprofit entities, funds from the federal government, and funds from other sources. Up to thirty percent of the fund may be used for staffing the reentry program created under section 83-903 and to provide treatment to individuals preparing for release from incarceration. At least seventy percent of the fund shall be used to provide grants to community-based organizations, community colleges, federally recognized or state-recognized Indian tribes, or nonprofit organizations that provide vocational and life skills programming and services to adults and juveniles who are incarcerated, who have been incarcerated within the prior eighteen months, or who are serving a period of supervision on either probation or parole. The department, in awarding grants, shall give priority to programs, services, or training that results in meaningful employment, and no money from the fund shall be used for capital construction. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act. Investment earnings from investment of money in the fund shall be credited to the fund.
- (3) The department, in consultation with the Board of Parole, shall adopt and promulgate rules and regulations to carry out the Vocational and Life Skills Program. The rules and regulations shall include, but not be limited to, a plan for evaluating the effectiveness of programs, services, and training that receive funding and a reporting process for aid recipients. The reentry program administrator shall report quarterly to the Governor and the Clerk of the Legislature beginning October 1, 2014, on the distribution and use of the aid distributed under the Vocational and Life Skills Program, including how many individuals received programming, the types of programming, the cost per individual for each program, service, or training provided, how many individuals successfully completed their programming, and information on any funds that have not been used. The report to the Clerk of the Legislature shall be submitted electronically. Any funds not distributed to community-based organizations, community colleges, federally recognized or state-recognized Indian tribes, or nonprofit organizations under this subsection shall be retained by the department to be distributed on a competitive basis under the Vocational and Life Skills Program. These funds shall not be expended by the department for any other purpose.

Source: Laws 2014, LB907, § 14; Laws 2015, LB598, § 35. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

83-915.01 Inmate Welfare and Club Accounts Fund; created; use; investment.

The Inmate Welfare and Club Accounts Fund is created. The fund shall consist of revenue from soft drinks sold to inmates in the custody of the

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Department of Correctional Services, including proceeds from recycling cans or other containers containing such soft drinks, profit from departmental canteens, interest earned by the fund, interest on inmate trust funds pursuant to section 83-915, or other revenue at the department's discretion. The fund shall be used to provide recreational activities and equipment for inmates at all of the department's correctional facilities. The fund shall be administered by the Director of Correctional Services or his or her designee. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2002, LB 604, § 2; Laws 2015, LB605, § 107. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

83-918 Strategic plan; contents; report; appear at hearing.

- (1) For the biennium ending June 30, 2019, and the biennium ending June 30, 2021, the Department of Correctional Services shall, as part of the appropriations request process pursuant to section 81-132, include a strategic plan that identifies the main purpose or purposes of each program, verifiable and auditable key goals that the department believes are fair measures of its progress in meeting each program's main purpose or purposes, and benchmarks for improving performance on the key goals. The department shall also report whether the benchmarks are being met and, if not, the expected timeframes for meeting them.
- (2) Not later than September 15 in 2017, 2018, 2019, 2020, and 2021, the Department of Correctional Services shall report electronically to the Judiciary Committee of the Legislature and the Appropriations Committee of the Legislature on the progress towards the key goals identified pursuant to this section that occurred in the previous twelve months. In calendar years 2017, 2018, 2019, 2020, and 2021, the department shall appear at a joint hearing of the Judiciary Committee and Appropriations Committee and present the report.

Source: Laws 2015, LB33, § 3. Effective date August 30, 2015.

(c) DIVISION OF COMMUNITY-CENTERED SERVICES

83-931 Assistant director of the Division of Community-Centered Services; qualifications.

The Director of Correctional Services shall appoint as assistant director of the Division of Community-Centered Services any person who has an appropriate academic background and adequate training and experience.

Source: Laws 1975, LB 417, § 9; Laws 1993, LB 31, § 77; Laws 2015, LB598, § 36.
Effective date August 30, 2015.

83-933 Division of Community-Centered Services; Office of Parole Administration; Parole Administrator; duties.

Until July 1, 2016, the Office of Parole Administration shall be within the Division of Community-Centered Services. Beginning July 1, 2016, the Office of Parole Administration shall be within the Board of Parole. Subject to supervision, the Parole Administrator shall be charged with the administration of parole services in the community pursuant to the provisions of section 83-1,102, implementation and administration of the Interstate Compact for Adult Offender Supervision as it affects parolees, community supervision of sex offenders pursuant to section 83-174.03, and supervision of parolees either paroled in Nebraska and supervised in another state or paroled in another state and supervised in Nebraska, pursuant to the compact.

Source: Laws 1975, LB 417, § 11; Laws 1993, LB 31, § 79; Laws 2003, LB 46, § 30; Laws 2006, LB 1199, § 105; Laws 2015, LB598, § 37.

Effective date August 30, 2015.

Note: Laws 2003, LB 46, section 51, provided this section became operative "when thirty-five states have adopted the Interstate Compact for Adult Offender Supervision". By June 2002, the compact had reached this threshold. (see www. interstatecom pact.org) LB 46 became effective May 24, 2003.

Cross References

Interstate Compact for Adult Offender Supervision, see section 29-2639.

(f) CRIMINAL DETENTION FACILITIES

83-954 Repealed. Laws 2015, LB 2, § 1.

(i) CORRECTIONAL SYSTEM OVERCROWDING EMERGENCY ACT

83-962 Correctional system overcrowding emergency; Governor; declaration; when; effect.

- (1) Until July 1, 2020, the Governor may declare a correctional system overcrowding emergency whenever the director certifies that the department's inmate population is over one hundred forty percent of design capacity. Beginning July 1, 2020, a correctional system overcrowding emergency shall exist whenever the director certifies that the department's inmate population is over one hundred forty percent of design capacity. The director shall so certify within thirty days after the date on which the population first exceeds one hundred forty percent of design capacity.
- (2) During a correctional system overcrowding emergency, the board shall immediately consider or reconsider committed offenders eligible for parole who have not been released on parole.
- (3) Upon such consideration or reconsideration, and for all other consideration of committed offenders eligible for parole while the correctional system overcrowding emergency is in effect, the board shall order the release of each committed offender unless it is of the opinion that such release should be deferred because:
- (a) The board has determined that it is more likely than not that the committed offender will not conform to the conditions of parole;
- (b) The board has determined that release of the committed offender would have a very significant and quantifiable effect on institutional discipline; or
- (c) The board has determined that there is a very substantial risk that the committed offender will commit a violent act against a person.

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- (4) In making the determination regarding the risk that a committed offender will not conform to the conditions of parole, the board shall take into account the factors set forth in subsection (2) of section 83-1,114.
- (5) The board shall continue granting parole to offenders under this section until the director certifies that the population is at operational capacity. The director shall so certify within thirty days after the date on which the population first reaches operational capacity.

Source: Laws 2003, LB 46, § 48; Laws 2015, LB598, § 38. Effective date August 30, 2015.

(j) LETHAL INJECTION

83-964 Repealed. Laws 2015, LB 268, § 35.

83-965 Repealed. Laws 2015, LB 268, § 35.

83-966 Repealed. Laws 2015, LB 268, § 35.

83-967 Repealed. Laws 2015, LB 268, § 35.

83-968 Repealed. Laws 2015, LB 268, § 35.

83-969 Repealed. Laws 2015, LB 268, § 35.

83-970 Repealed. Laws 2015, LB 268, § 35.

83-971 Repealed. Laws 2015, LB 268, § 35.

83-972 Repealed. Laws 2015, LB 268, § 35.

CHAPTER 84 STATE OFFICERS

Article.

- 3. Auditor of Public Accounts. 84-304 to 84-316.
- 6. State Treasurer. 84-602.02 to 84-618.
- Public Records.
 - (c) School District or Educational Service Unit. 84-1229.
- 13. State Employees Retirement Act. 84-1305.02, 84-1324.
- 14. Public Meetings. 84-1413.
- 15. Public Employees Retirement Board. 84-1503, 84-1505.

ARTICLE 3

AUDITOR OF PUBLIC ACCOUNTS

| Section | |
|------------|--|
| 84-304. | Auditor; powers and duties; assistant deputies; qualifications; duties. |
| 84-304.02. | Auditor; audit, financial, accounting, or retirement system plan reports; written review; copies; disposition. |
| 84-305. | Public entity; access to records; procedure; Auditor of Public Accounts; powers; nonpublic information shall not be made public. |
| 84-305.01. | Prohibited acts; penalty. |
| 84-311. | Reports and working papers; disclosure status; penalty. |
| 84-316. | Auditor of Public Accounts; powers; employees; prohibited acts; violation; penalty. |

84-304 Auditor; powers and duties; assistant deputies; qualifications; duties.

It shall be the duty of the Auditor of Public Accounts:

- (1) To give information electronically to the Legislature, whenever required, upon any subject relating to the fiscal affairs of the state or with regard to any duty of his or her office;
- (2) To furnish offices for himself or herself and all fuel, lights, books, blanks, forms, paper, and stationery required for the proper discharge of the duties of his or her office;
- (3) To examine or cause to be examined, at such time as he or she shall determine, books, accounts, vouchers, records, and expenditures of all state officers, state bureaus, state boards, state commissioners, the state library, societies and associations supported by the state, state institutions, state colleges, and the University of Nebraska, except when required to be performed by other officers or persons. Such examinations shall be done in accordance with generally accepted government auditing standards for financial audits and attestation engagements set forth in Government Auditing Standards (2011 Revision), published by the Comptroller General of the United States, Government Accountability Office, and except as provided in subdivision (11) of this section, subdivision (16) of section 50-1205, and section 84-322, shall not include performance audits, whether conducted pursuant to attestation engagements or performance audit standards as set forth in Government Auditing Standards (2011 Revision), published by the Comptroller General of the United States, Government Accountability Office;

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(4)(a) To examine or cause to be examined, at the expense of the political subdivision, when the Auditor of Public Accounts determines such examination necessary or when requested by the political subdivision, the books, accounts vouchers, records, and expenditures of any agricultural association formed under Chapter 2, article 20, any county agricultural society, any joint airport authority formed under the Joint Airport Authorities Act, any city or county airport authority, any bridge commission created pursuant to section 39-868, any cemetery district, any community redevelopment authority or limited community redevelopment authority established under the Community Development Law, any development district, any drainage district, any health district, any local public health department as defined in section 71-1626, any historical society, any hospital authority or district, any county hospital, any housing agency as defined in section 71-1575, any irrigation district, any county or municipal library, any community mental health center, any railroad transportation safety district, any rural water district, any township, Wyuka Cemetery, the Educational Service Unit Coordinating Council, any entity created pursuant to the Interlocal Cooperation Act, any educational service unit, any village, any service contractor or subrecipient of state or federal funds, any political subdivision with the authority to levy a property tax or a toll, or any entity created pursuant to the Joint Public Agency Act.

For purposes of this subdivision, service contractor or subrecipient means any nonprofit entity that expends state or federal funds to carry out a state or federal program or function, but it does not include an individual who is a direct beneficiary of such a program or function or a licensed health care provider or facility receiving direct payment for medical services provided for a specific individual.

- (b) The Auditor of Public Accounts may waive the audit requirement of subdivision (4)(a) of this section upon the submission by the political subdivision of a written request in a form prescribed by the auditor. The auditor shall notify the political subdivision in writing of the approval or denial of the request for a waiver.
- (c) The Auditor of Public Accounts may conduct audits under this subdivision for purposes of sections 2-3228, 12-101, 13-2402, 14-567, 14-1805.01, 14-2111, 15-1017, 16-1017, 16-1037, 19-3501, 23-1118, 23-3526, and 71-1631.02;
- (5) To report promptly to the Governor and the appropriate standing committee of the Legislature the fiscal condition shown by such examinations conducted by the auditor, including any irregularities or misconduct of officers or employees, any misappropriation or misuse of public funds or property, and any improper system or method of bookkeeping or condition of accounts. The report submitted to the committee shall be submitted electronically. In addition, if, in the normal course of conducting an audit in accordance with subdivision (3) of this section, the auditor discovers any potential problems related to the effectiveness, efficiency, or performance of state programs, he or she shall immediately report them electronically to the Legislative Performance Audit Committee which may investigate the issue further, report it electronically to the appropriate standing committee of the Legislature, or both;
- (6)(a) To examine or cause to be examined the books, accounts, vouchers, records, and expenditures of a fire protection district. The expense of the examination shall be paid by the political subdivision.

- (b) Whenever the expenditures of a fire protection district are one hundred fifty thousand dollars or less per fiscal year, the fire protection district shall be audited no more than once every five years except as directed by the board of directors of the fire protection district or unless the auditor receives a verifiable report from a third party indicating any irregularities or misconduct of officers or employees of the fire protection district, any misappropriation or misuse of public funds or property, or any improper system or method of bookkeeping or condition of accounts of the fire protection district. In the absence of such a report, the auditor may waive the five-year audit requirement upon the submission of a written request by the fire protection district in a form prescribed by the auditor. The auditor shall notify the fire protection district in writing of the approval or denial of a request for waiver of the five-year audit requirement. Upon approval of the request for waiver of the five-year audit requirement, a new five-year audit period shall begin.
- (c) Whenever the expenditures of a fire protection district exceed one hundred fifty thousand dollars in a fiscal year, the auditor may waive the audit requirement upon the submission of a written request by the fire protection district in a form prescribed by the auditor. The auditor shall notify the fire protection district in writing of the approval or denial of a request for waiver. Upon approval of the request for waiver, a new five-year audit period shall begin for the fire protection district if its expenditures are one hundred fifty thousand dollars or less per fiscal year in subsequent years;
- (7) To appoint two assistant deputies (a) whose entire time shall be devoted to the service of the state as directed by the auditor, (b) who shall be certified public accountants with at least five years' experience, (c) who shall be selected without regard to party affiliation or to place of residence at the time of appointment, (d) who shall promptly report in duplicate to the auditor the fiscal condition shown by each examination, including any irregularities or misconduct of officers or employees, any misappropriation or misuse of public funds or property, and any improper system or method of bookkeeping or condition of accounts, and it shall be the duty of the auditor to file promptly with the Governor a duplicate of such report, and (e) who shall qualify by taking an oath which shall be filed in the office of the Secretary of State;
- (8) To conduct audits and related activities for state agencies, political subdivisions of this state, or grantees of federal funds disbursed by a receiving agency on a contractual or other basis for reimbursement to assure proper accounting by all such agencies, political subdivisions, and grantees for funds appropriated by the Legislature and federal funds disbursed by any receiving agency. The auditor may contract with any political subdivision to perform the audit of such political subdivision required by or provided for in section 23-1608 or 79-1229 or this section and charge the political subdivision for conducting the audit. The fees charged by the auditor for conducting audits on a contractual basis shall be in an amount sufficient to pay the cost of the audit. The fees remitted to the auditor for such audits and services shall be deposited in the Auditor of Public Accounts Cash Fund;
- (9) To conduct all audits and examinations in a timely manner and in accordance with the standards for audits of governmental organizations, programs, activities, and functions published by the Comptroller General of the United States;

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- (10) To develop and maintain an annual budget and actual financial information reporting system for political subdivisions that is accessible online by the public; and
- (11) When authorized, to conduct joint audits with the Legislative Performance Audit Committee as described in section 50-1205.

Source: R.S.1866, c. 4, § 4, p. 20; Laws 1907, c. 140, § 1, p. 447; R.S.1913, § 5546; C.S.1922, § 4848; C.S.1929, § 84-304; Laws 1939, c. 28, § 4, p. 142; C.S.Supp.,1941, § 84-304; R.S.1943, § 84-304; Laws 1951, c. 339, § 1, p. 1121; Laws 1953, c. 322, § 2, p. 1065; Laws 1965, c. 538, § 30, p. 1715; Laws 1965, c. 459, § 26, p. 1465; Laws 1967, c. 36, § 8, p. 164; Laws 1974, LB 280, § 3; Laws 1976, LB 759, § 2; Laws 1977, LB 193, § 4; Laws 1979, LB 414, § 5; Laws 1984, LB 473, § 25; Laws 1985, Second Spec. Sess., LB 29, § 5; Laws 1987, LB 183, § 6; Laws 1992, LB 573, § 14; Laws 1993, LB 579, § 4; Laws 1993, LB 516, § 4; Laws 1995, LB 205, § 1; Laws 1995, LB 509, § 1; Laws 1995, LB 572, § 1; Laws 1996, LB 900, § 1069; Laws 1997, LB 250, § 24; Laws 2000, LB 968, § 84; Laws 2000, LB 1304, § 1; Laws 2002, LB 568, § 11; Laws 2003, LB 607, § 20; Laws 2004, LB 1005, § 136; Laws 2004, LB 1118, § 3; Laws 2006, LB 588, § 10; Laws 2007, LB603, § 31; Laws 2008, LB822, § 4; Laws 2012, LB782 § 222; Laws 2013, LB40, § 3; Laws 2014, LB759, § 21; Laws 2015, LB539, § 8.

Effective date May 28, 2015.

Cross References

Interlocal Cooperation Act, see section 13-801.
Joint Airport Authorities Act, see section 3-716.
Joint Public Agency Act, see section 13-2501.
Successors, duties relating to, see section 84-604.
Tax returns, audited when, see section 77-27,119

84-304.02 Auditor; audit, financial, accounting, or retirement system plan reports; written review; copies; disposition.

The Auditor of Public Accounts, or a person designated by him or her, may prepare a written review of all audit, accounting, or financial reports required to be filed by a political subdivision of the state with the Auditor of Public Accounts and of public retirement system plan reports required to be submitted to the Auditor of Public Accounts pursuant to sections 2-3228, 12-101, 14-567, 14-1805.01, 14-2111, 15-1017, 16-1017, 16-1037, 19-3501, 23-1118, 23-3526, and 71-1631.02, and cause one copy of such written review to be mailed to the political subdivision involved and one copy to the accountant who prepared the report. Such written review shall specifically set forth wherein the audit, accounting, financial, or retirement system plan report fails to comply with the applicable minimum standards and the necessary action to be taken to bring the report into compliance with such standards. The Auditor of Public Accounts may, upon continued failure to comply with such standards, refuse to accept for filing an audit, accounting, financial, or retirement system plan report or any future report submitted for filing by any political subdivision.

Source: Laws 1974, LB 922, § 2; Laws 1993, LB 310, § 16; Laws 2011, LB474, § 13; Laws 2015, LB539, § 9. Effective date May 28, 2015.

84-305 Public entity; access to records; procedure; Auditor of Public Accounts; powers; nonpublic information shall not be made public.

- (1) The Auditor of Public Accounts shall have access to any and all information and records, confidential or otherwise, of any public entity, in whatever form or mode the records may be, unless the auditor is denied such access by federal law or explicitly named and denied such access by state law. If such a law exists, the public entity shall provide the auditor with a written explanation of its inability to produce such information and records and, after reasonable accommodations are made, shall grant the auditor access to all information and records or portions thereof that can legally be reviewed.
- (2) Upon receipt of a written request by the Auditor of Public Accounts for access to any information or records, the public entity shall provide to the auditor as soon as is practicable and without delay, but not more than three business days after actual receipt of the request, either (a) the requested materials or (b)(i) if there is a legal basis for refusal to comply with the request, a written denial of the request together with the information specified in subsection (1) of this section or (ii) if the entire request cannot with reasonable good faith efforts be fulfilled within three business days after actual receipt of the request due to the significant difficulty or the extensiveness of the request, a written explanation, including the earliest practicable date for fulfilling the request, and an opportunity for the auditor to modify or prioritize the items within the request. No delay due to the significant difficulty or the extensiveness of any request for access to information or records shall exceed three calendar weeks after actual receipt of such request by any public entity. The three business days shall be computed by excluding the day the request is received after which the designated period of time begins to run. Business day does not include a Saturday, a Sunday, or a day during which the offices of the custodian of the public records are closed.
- (3) The Auditor of Public Accounts may issue subpoenas to compel the attendance of witnesses and the production of any papers, books, accounts, documents, and testimony, and cause the depositions of witnesses either residing within or without the state to be taken in the manner prescribed by law for taking depositions in civil actions in the district court.
- (4) In case of disobedience on the part of any person to comply with any subpoena issued by the Auditor of Public Accounts or of the refusal of any witness to testify on any matters regarding which he or she may be lawfully interrogated, the district court of Lancaster County or the judge thereof, on application of the Auditor of Public Accounts, shall compel obedience by proceedings for contempt as in the case of disobedience of the requirements of a subpoena issued from such court or a refusal to testify therein.
- (5) If a witness refuses to testify before the Auditor of Public Accounts on the basis of the privilege against self-incrimination, the Auditor of Public Accounts may request a court order pursuant to sections 29-2011.02 and 29-2011.03.
- (6) No provisions of state law shall be construed to change the nonpublic nature of the data obtained as a result of the access. When an audit or investigative finding emanates from nonpublic data which is nonpublic pursuant to federal or state law, all the nonpublic information shall not be made public.

Source: Laws 1995, LB 509, § 4; Laws 2015, LB539, § 10. Effective date May 28, 2015.

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84-305.01 Prohibited acts; penalty.

Any person who willfully fails to comply with the provisions of section 84-305 or who otherwise willfully obstructs or hinders the conduct of an audit, examination, or related activity by the Auditor of Public Accounts or who willfully misleads or attempts to mislead any person charged with the duty of conducting such audit, examination, or related activity shall be guilty of a Class II misdemeanor.

Source: Laws 2015, LB539, § 11. Effective date May 28, 2015.

84-311 Reports and working papers; disclosure status; penalty.

- (1) All final audit reports issued by the Auditor of Public Accounts shall be maintained permanently as a public record in the office of the Auditor of Public Accounts. Working papers and other audit files maintained by the Auditor of Public Accounts are not public records and are exempt from sections 84-712 to 84-712.05. The information contained in working papers and audit files prepared pursuant to a specific audit is not subject to disclosure except to a county attorney or the Attorney General in connection with an investigation made or action taken in the course of the attorney's official duties or to the Legislative Performance Audit Committee in the course of the committee's official duties and pursuant to the requirements of subdivision (16) of section 50-1205 or subdivision (5) of section 84-304. A public entity being audited and any federal agency that has made a grant to such public entity shall also have access to the relevant working papers and audit files, except that such access shall not include information that would disclose or otherwise indicate the identity of any individual who has confidentially provided the Auditor of Public Accounts with allegations of wrongdoing regarding, or other information pertaining to, the public entity being audited. For purposes of this subsection, working papers means those documents containing evidence to support the auditor's findings, opinions, conclusions, and judgments and includes the collection of evidence prepared or obtained by the auditor during the audit. The Auditor of Public Accounts may make the working papers available for purposes of an external quality control review as required by generally accepted government auditing standards. However, any reports made from such external quality control review shall not make public any information which would be considered confidential under this section when in the possession of the Auditor of Public Accounts.
- (2) If the Auditor of Public Accounts or any employee of the Auditor of Public Accounts knowingly divulges or makes known in any manner not permitted by law any record, document, or information, the disclosure of which is restricted by law, he or she is subject to the same penalties provided in section 84-712.09.

Source: Laws 1995, LB 509, § 5; Laws 2004, LB 902, § 1; Laws 2006, LB 588, § 11; Laws 2015, LB539, § 12. Effective date May 28, 2015.

84-316 Auditor of Public Accounts; powers; employees; prohibited acts; violation; penalty.

(1) The Auditor of Public Accounts may decide not to include in any document that will be a public record the names of persons providing information to the Auditor of Public Accounts.

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- (2) No employee of the State of Nebraska or any of its political subdivisions who provides information to the Auditor of Public Accounts shall be subject to any personnel action, as defined in section 81-2703, in connection with his or her employment as a result of providing such information.
- (3) Any person exercising his or her supervisory or managerial authority to recommend, approve, direct, or otherwise take or affect personnel action in violation of subsection (2) of this section shall be guilty of a Class III misdemeanor and shall be subject to personnel action up to and including dismissal from employment with the state or political subdivision.

Source: Laws 2015, LB539, § 13. Effective date May 28, 2015.

ARTICLE 6 STATE TREASURER

Section

84-602.02. Web site; contents; link to Department of Administrative Services web site; contents; actions by agency, board, commission, or department prohibited; Department of Administrative Services; duties.

84-612. Cash Reserve Fund; created; transfers; receipt of federal funds. Treasury Management Cash Fund; created; use; investment.

84-602.02 Web site; contents; link to Department of Administrative Services web site; contents; actions by agency, board, commission, or department prohibited; Department of Administrative Services; duties.

- (1)(a) Not later than January 1, 2010, the web site established, developed, and maintained by the State Treasurer pursuant to subdivision (9) of section 84-602 shall provide such information as will document the sources of all tax receipts and the expenditure of state funds by all agencies, boards, commissions, and departments of the state.
- (b) The State Treasurer shall, in appropriate detail, cause to be published on the web site:
- (i) The identity, principal location, and amount of funds received or expended by the State of Nebraska and all of its agencies, boards, commissions, and departments;
 - (ii) The funding or expending agency, board, commission, or department;
 - (iii) The budget program source;
 - (iv) The amount, date, purpose, and recipient of all disbursed funds; and
- (v) Such other relevant information as will further the intent of enhancing the transparency of state government financial operations to its citizens and tax-payers. The web site shall include data for fiscal year 2008-09 and each fiscal year thereafter.
- (2) Beginning July 1, 2010, the data shall be available on the web site no later than thirty days after the end of the preceding fiscal year.
- (3)(a) Beginning July 1, 2014, the web site described in this section shall include a link to the web site of the Department of Administrative Services. The department's web site shall contain:
- (i) A data base that includes a copy of each active contract that is a basis for an expenditure of state funds, including any amendment to such contract and any document incorporated by reference in such contract. For purposes of this

subdivision, amendment means an agreement to modify a contract which has been reduced to writing and signed by each party to the contract, an agreement to extend the duration of a contract, or an agreement to renew a contract. The data base shall be accessible by the public and searchable by vendor, by agency, board, commission, or department, and by dollar amount. All agencies, boards, commissions, and departments of the state shall provide to the Department of Administrative Services, in electronic form, copies of such contracts for inclusion in the data base beginning with contracts that are active on and after January 1, 2014; and

- (ii) A data base that includes copies of all expired contracts which were previously included in the data base described in subdivision (3)(a)(i) of this section and which have not been disposed of pursuant to policies and procedures adopted under subdivision (3)(e) of this section. The data base required under this subdivision shall be accessible by the public and searchable by vendor, by agency, board, commission, or department, and by dollar amount.
- (b) The following shall be redacted or withheld from any contract before such contract is included in a data base pursuant to subdivision (3)(a) of this section:
- (i) The social security number or federal tax identification number of any individual or business;
- (ii) Protected health information as such term is defined under the federal Health Insurance Portability and Accountability Act of 1996, as such act existed on January 1, 2013;
- (iii) Any information which may be withheld from the public under section 84-712.05; or
- (iv) Any information that is confidential under state or federal law, rule, or regulation.
- (c) The following contracts shall be exempt from the requirements of subdivision (3)(a) of this section:
- (i) Contracts entered into by the Department of Health and Human Services that are letters of agreement for the purpose of providing specific services to a specifically named individual and his or her family;
- (ii) Contracts entered into by the University of Nebraska or any of the Nebraska state colleges for the purpose of providing specific services or financial assistance to a specifically named individual and his or her family;
- (iii) Contracts entered into by the Department of Veterans' Affairs under section 80-401 or 80-403 for the purpose of providing aid to a specifically named veteran and his or her family;
- (iv) Contracts entered into by the State Energy Office for the purpose of providing financing from the Dollar and Energy Saving Loan program; and
- (v) Contracts of employment for employees of any agency, board, commission, or department of the state. The exemption provided in this subdivision shall not apply to contracts entered into by any agency, board, commission, or department of the state to obtain the services of an independent contractor.
- (d) No agency, board, commission, or department of the state shall structure a contract to avoid any of the requirements of subdivision (3)(a) of this section.
- (e) The Department of Administrative Services shall adopt policies and procedures regarding the creation, maintenance, and disposal of records pursuant to section 84-1212.02 contained in the data bases required under this 2015 Supplement 1356

section and the process by which agencies, boards, commissions, and departments of the state provide copies of the contracts required under this section.

- (4) All agencies, boards, commissions, and departments of the state shall provide to the State Treasurer, at such times and in such form as designated by the State Treasurer, such information as is necessary to accomplish the purposes of the Taxpayer Transparency Act.
- (5) Nothing in this section requires the disclosure of information which is considered confidential under state or federal law or is not a public record under section 84-712.05.
- (6)(a) For purposes of this section, expenditure of state funds means all expenditures of appropriated or nonappropriated funds by an agency, board, commission, or department of the state from the state treasury in forms including, but not limited to:
 - (i) Grants;
 - (ii) Contracts:
 - (iii) Subcontracts;
 - (iv) State aid to political subdivisions; and
- (v) Tax refunds or credits that may be disclosed pursuant to the Nebraska Advantage Act, the Nebraska Advantage Microenterprise Tax Credit Act, the Nebraska Advantage Research and Development Act, or the Nebraska Advantage Rural Development Act.
- (b) Expenditure of state funds does not include the transfer of funds between two agencies, boards, commissions, or departments of the state or payments of state or federal assistance to an individual.

Source: Laws 2009, LB16, § 3; Laws 2013, LB429, § 2; Laws 2015, LB541, § 1.

Effective date August 30, 2015.

Cross References

Nebraska Advantage Act, see section 77-5701.

Nebraska Advantage Microenterprise Tax Credit Act, see section 77-5901.

Nebraska Advantage Research and Development Act, see section 77-5801.

Nebraska Advantage Rural Development Act, see section 77-27,187.

84-612 Cash Reserve Fund; created; transfers; receipt of federal funds.

- (1) There is hereby created within the state treasury a fund known as the Cash Reserve Fund which shall be under the direction of the State Treasurer. The fund shall only be used pursuant to this section.
- (2) The State Treasurer shall transfer funds from the Cash Reserve Fund to the General Fund upon certification by the Director of Administrative Services that the current cash balance in the General Fund is inadequate to meet current obligations. Such certification shall include the dollar amount to be transferred. Any transfers made pursuant to this subsection shall be reversed upon notification by the Director of Administrative Services that sufficient funds are available.
- (3) In addition to receiving transfers from other funds, the Cash Reserve Fund shall receive federal funds received by the State of Nebraska for undesignated general government purposes, federal revenue sharing, or general fiscal relief of the state.

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- (4) On July 7, 2009, the State Treasurer shall transfer five million dollars from the Cash Reserve Fund to the Roads Operations Cash Fund. The Department of Roads shall use such funds to provide the required state match for federal funding made available to the state through congressional earmarks.
- (5) The State Treasurer shall transfer a total of sixty-eight million dollars from the Cash Reserve Fund to the General Fund on or before June 30, 2013, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.
- (6) The State Treasurer shall transfer ten million dollars from the Cash Reserve Fund to the General Fund on or before June 30, 2013, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services.
- (7) The State Treasurer, at the direction of the budget administrator of the budget division of the Department of Administrative Services, shall transfer not to exceed forty-three million fifteen thousand four hundred fifty-nine dollars in total from the Cash Reserve Fund to the Nebraska Capital Construction Fund between July 1, 2013, and June 30, 2017.
- (8) The State Treasurer shall transfer fourteen million five hundred thousand dollars from the Cash Reserve Fund to the Nebraska Capital Construction Fund on or before June 30, 2015, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services.
- (9) The State Treasurer shall transfer fifty million five hundred thousand dollars from the Cash Reserve Fund to the General Fund on or before December 31, 2014, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services.
- (10) The State Treasurer shall transfer up to five million five hundred thousand dollars from the Cash Reserve Fund to the Republican River Compact Litigation Contingency Cash Fund on or before June 30, 2015, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.
- (11) The State Treasurer shall transfer up to seventeen million two hundred one thousand one hundred twelve dollars from the Cash Reserve Fund to the General Fund on or before June 30, 2015, on such date and in such amount as directed by the budget administrator of the budget division of the Department of Administrative Services.
- (12) The State Treasurer shall transfer twenty-five million dollars from the Cash Reserve Fund to the Nebraska Capital Construction Fund on or after July 1, 2015, but before July 15, 2015, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services for the Global Center for Advanced Interprofessional Learning.
- (13) The State Treasurer shall transfer eight million dollars from the Cash Reserve Fund to the Oral Health Training and Services Fund, on or after July 1, 2015, but before July 15, 2015, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services.
- (14) The State Treasurer shall transfer the following amounts from the Cash Reserve Fund to the Nebraska Capital Construction Fund on such dates as directed by the budget administrator of the budget division of the Department of Administrative Services:

- (a) Seven million eight hundred four thousand two hundred ninety-two dollars on or after June 15, 2016, but before June 30, 2016;
- (b) Seven million one hundred sixty thousand four hundred twelve dollars on or after June 15, 2019, but before June 30, 2019;
- (c) Nine million four hundred ninety-two thousand five hundred sixty-eight dollars on or after June 15, 2021, but before June 30, 2021; and
- (d) Three million seven hundred eighty-three thousand seven hundred thirty-four dollars after June 15, 2023, but before June 30, 2023.

Source: Laws 1983, LB 59, § 5; Laws 1985, LB 713, § 2; Laws 1985, LB 501, § 2; Laws 1986, LB 739, § 1; Laws 1986, LB 870, § 1; Laws 1987, LB 131, § 1; Laws 1988, LB 1091, § 4; Laws 1989, LB 310, § 1; Laws 1991, LB 857, § 1; Laws 1991, LB 783, § 33; Laws 1992, LB 1268, § 1; Laws 1993, LB 38, § 4; Laws 1994, LB 1045, § 1; Laws 1996, LB 1290, § 6; Laws 1997, LB 401, § 5; Laws 1998, LB 63, § 1; Laws 1998, LB 988, § 1; Laws 1998, LB 1104, § 30; Laws 1998, LB 1134, § 5; Laws 1998, LB 1219, § 23; Laws 1999, LB 881, § 9; Laws 2000, LB 1214, § 2; Laws 2001, LB 541 § 6; Laws 2002, LB 1310, § 20; Laws 2003, LB 790, § 74; Laws 2003, LB 798, § 1; Laws 2004, LB 1090, § 2; Laws 2005, LB 427, § 2; Laws 2006, LB 1131, § 1; Laws 2006, LB 1256, § 9; Laws 2007, LB323, § 3; Laws 2008, LB846, § 21; Laws 2008, LB1094, § 8; Laws 2008, LB1116, § 9; Laws 2008, LB1165, § 2; Laws 2009, LB456, § 3; Laws 2009, First Spec. Sess., LB2, § 7; Laws 2010, LB317, § 1; Laws 2011, LB379, § 2; Laws 2012, LB131 § 1; Laws 2013, LB200, § 1; Laws 2014, LB130, § 2; Laws 2014, LB1016, § 3; Laws 2015, LB662, § 1. Effective date May 21, 2015.

84-618 Treasury Management Cash Fund; created; use; investment.

- (1) The Treasury Management Cash Fund is created. A pro rata share of the budget appropriated for the treasury management functions of the State Treasurer and for the administration of the achieving a better life experience program as provided in sections 77-1401 to 77-1409 shall be charged to the income of each fund held in invested cash, and such charges shall be transferred to the Treasury Management Cash Fund. The allocation of charges may be made by any method determined to be reasonably related to actual costs incurred by the State Treasurer in carrying out the treasury management functions under section 84-602 and in carrying out the achieving a better life experience program as provided in sections 77-1401 to 77-1409. Approval of the agencies, boards, and commissions administering these funds shall not be required.
- (2) It is the intent of this section to have funds held in invested cash be charged a pro rata share of such expenses when this is not prohibited by statute or the Constitution of Nebraska.
- (3) The Treasury Management Cash Fund shall be used for the treasury management functions of the State Treasurer and for the administration of the achieving a better life experience program as provided in sections 77-1401 to 77-1409. To the extent permitted by section 529A as defined in section 77-1401, the fund may receive gifts for administration, operation, and maintenance of a program established under sections 77-1403 to 77-1409.

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(4) Transfers may be made from the Treasury Management Cash Fund to the General Fund at the direction of the Legislature. Any money in the Treasury Management Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2003, LB 424, § 1; Laws 2015, LB591, § 15. Operative date May 28, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

ARTICLE 12 PUBLIC RECORDS

(c) SCHOOL DISTRICT OR EDUCATIONAL SERVICE UNIT

Section

84-1229. Electronic records; authorized.

(c) SCHOOL DISTRICT OR EDUCATIONAL SERVICE UNIT

84-1229 Electronic records; authorized.

All books, papers, documents, reports, and records kept by a school district or educational service unit may be retained as electronic records. Minutes of the meetings of the board of a school district or educational service unit may be kept as an electronic record.

Source: Laws 2015, LB365, § 1.

Effective date August 30, 2015.

ARTICLE 13

STATE EMPLOYEES RETIREMENT ACT

Section

84-1305.02. Retirement board; power to adjust contributions and benefits; overpayment of benefits; investigatory powers; subpoenas.

84-1324. Retirement benefits; exemption from legal process; exception.

84-1305.02 Retirement board; power to adjust contributions and benefits; overpayment of benefits; investigatory powers; subpoenas.

- (1)(a) If the board determines that the retirement system has previously received contributions or distributed benefits which for any reason are not in accordance with the statutory provisions of the State Employees Retirement Act, the board shall refund contributions, require additional contributions, adjust benefits, credit dividend amounts, or require repayment of benefits paid. In the event of an overpayment of a benefit, the board may, in addition to other remedies, offset future benefit payments by the amount of the prior overpayment, together with regular interest or interest credits, whichever is appropriate, thereon. In the event of an underpayment of a benefit, the board shall immediately make payment equal to the deficit amount plus regular interest or interest credits, whichever is appropriate.
- (b) The board shall have the power, through the director of the Nebraska Public Employees Retirement Systems or the director's designee, to make a

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thorough investigation of any overpayment of a benefit, when in the judgment of the retirement system such investigation is necessary, including, but not limited to, circumstances in which benefit payments are made after the death of a member or beneficiary and the retirement system is not made aware of such member's or beneficiary's death. In connection with any such investigation, the board, through the director or the director's designee, shall have the power to compel the attendance of witnesses and the production of books, papers, records, and documents, whether in hardcopy, electronic form, or otherwise, and issue subpoenas for such purposes. Such subpoenas shall be served in the same manner and have the same effect as subpoenas from district courts.

(2) The board shall adopt and promulgate rules and regulations implementing this section, which shall include, but not be limited to, the following: (a) The procedures for refunding contributions, adjusting future contributions or benefit payments, and requiring additional contributions or repayment of benefits; (b) the process for a member, member's beneficiary, employee, or employer to dispute an adjustment of contributions or benefits; and (c) notice provided to all affected persons. All notices shall be sent prior to an adjustment and shall describe the process for disputing an adjustment of contributions or benefits.

Source: Laws 1996, LB 1076, § 41; Laws 2002, LB 687, § 19; Laws 2006, LB 1019, § 15; Laws 2015, LB40, § 14. Effective date August 30, 2015.

84-1324 Retirement benefits; exemption from legal process; exception.

All annuities or benefits which any person shall be entitled to receive under the State Employees Retirement Act shall not be subject to garnishment, attachment, levy, the operation of bankruptcy or insolvency laws, or any other process of law whatsoever and shall not be assignable except to the extent that such annuities or benefits are subject to a qualified domestic relations order under the Spousal Pension Rights Act.

Source: Laws 1963, c. 532, § 24, p. 1676; Laws 1986, LB 311, § 37; Laws 1989, LB 506, § 20; Laws 1996, LB 1273, § 34; Laws 2012, LB916, § 42; Laws 2015, LB40, § 15. Effective date August 30, 2015.

Cross References

Spousal Pension Rights Act, see section 42-1101.

ARTICLE 14 PUBLIC MEETINGS

Section

84-1413. Meetings; minutes; roll call vote; secret ballot; when.

84-1413 Meetings; minutes; roll call vote; secret ballot; when.

- (1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.
- (2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a municipality,

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a county, a learning community, a joint entity created pursuant to the Interlocal Cooperation Act, a joint public agency created pursuant to the Joint Public Agency Act, or an agency formed under the Municipal Cooperative Financing Act which utilizes an electronic voting device which allows the yeas and nays of each member of such city council, village board, county board, or governing body to be readily seen by the public.

- (3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.
- (4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.
- (5) Minutes shall be written, except as provided in subsection (6) of this section, and available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.
- (6) Minutes of the meetings of the board of a school district or educational service unit may be kept as an electronic record.

Source: Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2. Effective date August 30, 2015.

Cross References

Interlocal Cooperation Act, see section 13-801.

Joint Public Agency Act, see section 13-2501.

Municipal Cooperative Financing Act, see section 18-2401.

ARTICLE 15 PUBLIC EMPLOYEES RETIREMENT BOARD

Section

84-1503. Board; duties.

84-1505. Deferred compensation; treatment; investment.

84-1503 Board; duties.

- (1) It shall be the duty of the Public Employees Retirement Board:
- (a) To administer the retirement systems provided for in the County Employees Retirement Act, the Judges Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, and the State Employees Retirement Act. The agency for the administration of the retirement systems and under the direction of the board shall be known and may be cited as the Nebraska Public Employees Retirement Systems;
- (b) To appoint a director to administer the systems under the direction of the board. The appointment shall be subject to the approval of the Governor and a majority of the Legislature. The director shall be qualified by training and have at least five years of experience in the administration of a qualified public or private employee retirement plan. The director shall not be a member of the

board. The salary of the director shall be set by the board. The director shall serve without term and may be removed by the board;

- (c) To provide for an equitable allocation of expenses among the retirement systems administered by the board, and all expenses shall be provided from the investment income earned by the various retirement funds unless alternative sources of funds to pay expenses are specified by law;
- (d) To administer the deferred compensation program authorized in section 84-1504;
- (e) To hire an attorney, admitted to the Nebraska State Bar Association, to advise the board in the administration of the retirement systems listed in subdivision (a) of this subsection;
- (f) To hire an internal auditor to perform the duties described in section 84-1503.04 who meets the minimum standards as described in section 84-304.03:
- (g) To adopt and implement procedures for reporting information by employers, as well as testing and monitoring procedures in order to verify the accuracy of such information. The information necessary to determine membership shall be provided by the employer. The board shall adopt and promulgate rules and regulations and prescribe such forms necessary to carry out this subdivision. Nothing in this subdivision shall be construed to require the board to conduct onsite audits of political subdivisions for compliance with statutes, rules, and regulations governing the retirement systems listed in subdivision (1)(a) of this section regarding membership and contributions; and
- (h) To prescribe and furnish forms for the public retirement system plan reports required to be filed pursuant to sections 2-3228, 12-101, 14-567, 14-1805.01, 14-2111, 15-1017, 16-1017, 16-1037, 19-3501, 23-1118, 23-3526, 71-1631.02, and 79-987.
- (2) In administering the retirement systems listed in subdivision (1)(a) of this section, it shall be the duty of the board:
- (a) To determine, based on information provided by the employer, the prior service annuity, if any, for each person who is an employee of the county on the date of adoption of the retirement system;
- (b) To determine the eligibility of an individual to be a member of the retirement system and other questions of fact in the event of a dispute between an individual and the individual's employer;
- (c) To adopt and promulgate rules and regulations for the management of the board;
- (d) To keep a complete record of all proceedings taken at any meeting of the board;
- (e) To obtain, by a competitive, formal, and sealed bidding process through the materiel division of the Department of Administrative Services, actuarial services on behalf of the State of Nebraska as may be necessary in the administration and development of the retirement systems, including, but not limited to, preparation of an annual actuarial valuation report of each of the defined benefit and cash balance plans administered by the board. Such annual valuation reports shall be presented by the actuary to the Nebraska Retirement Systems Committee of the Legislature at a public hearing or hearings. Any contract for actuarial services shall contain a provision allowing the actuary, without prior approval of the board, to perform actuarial studies of the systems

as requested by entities other than the board, if notice, which does not identify the entity or substance of the request, is given to the board, all costs are paid by the requesting entity, results are provided to the board, the Nebraska Retirement Systems Committee of the Legislature, and the Legislative Fiscal Analyst upon being made public, and such actuarial studies do not interfere with the actuary's ongoing responsibility to the board. The term of the contract shall be for up to three years. A competitive, formal, and sealed bidding process shall be completed at least once every three years, unless the board determines that such a process would not be cost effective under the circumstances and that the actuarial services performed have been satisfactory, in which case the contract may also contain an option for renewal without a competitive, formal, and sealed bidding process for up to three additional years. An actuary under contract for the State of Nebraska shall be a member of the American Academy of Actuaries and meet the academy's qualification standards to render a statement of actuarial opinion;

- (f) To direct the State Treasurer to transfer funds, as an expense of the retirement systems, to the Legislative Council Retirement Study Fund. Such transfer shall occur beginning on or after July 1, 2005, and at intervals of not less than five years and not more than fifteen years and shall be in such amounts as the Legislature shall direct;
- (g) To adopt and promulgate rules and regulations to carry out the provisions of each retirement system described in subdivision (1)(a) of this section, which includes, but is not limited to, the crediting of military service, direct rollover distributions, and the acceptance of rollovers;
- (h) To obtain, by a competitive, formal, and sealed bidding process through the materiel division of the Department of Administrative Services, auditing services for a separate compliance audit of the retirement systems to be completed by December 31, 2020, and from time to time thereafter at the request of the Nebraska Retirement Systems Committee of the Legislature, to be completed not more than every four years but not less than every ten years. The compliance audit shall be in addition to the annual audit conducted by the Auditor of Public Accounts. The compliance audit shall include, but not be limited to, an examination of records, files, and other documents and an evaluation of all policies and procedures to determine compliance with all state and federal laws. A copy of the compliance audit shall be given to the Governor, the board, and the Nebraska Retirement Systems Committee of the Legislature and shall be presented to the committee at a public hearing:
- (i) To adopt and promulgate rules and regulations for the adjustment of contributions or benefits, which includes, but is not limited to: (i) The procedures for refunding contributions, adjusting future contributions or benefit payments, and requiring additional contributions or repayment of benefits; (ii) the process for a member, member's beneficiary, employee, or employer to dispute an adjustment to contributions or benefits; (iii) establishing materiality and de minimus amounts for agency transactions, adjustments, and inactive account closures; and (iv) notice provided to all affected persons. Following an adjustment, a timely notice shall be sent that describes the adjustment and the process for disputing an adjustment to contributions or benefits;
- (j) To make a thorough investigation through the director or the director's designee, of any overpayment of a benefit, when in the judgment of the director such investigation is necessary, including, but not limited to, circumstances in

which benefit payments are made after the death of a member or beneficiary and the retirement system is not made aware of such member's or beneficiary's death. In connection with any such investigation, the board, through the director or the director's designee, shall have the power to compel the attendance of witnesses and the production of books, papers, records, and documents, whether in hardcopy, electronic form, or otherwise, and issue subpoenas for such purposes. Such subpoenas shall be served in the same manner and have the same effect as subpoenas from district courts; and

- (k) To administer all retirement system plans in a manner which will maintain each plan's status as a qualified plan pursuant to the Internal Revenue Code, as defined in section 49-801.01, including: Section 401(a)(9) of the Internal Revenue Code relating to the time and manner in which benefits are required to be distributed, including the incidental death benefit distribution requirement of section 401(a)(9)(G) of the Internal Revenue Code; section 401(a)(25) of the Internal Revenue Code relating to the specification of actuarial assumptions; section 401(a)(31) of the Internal Revenue Code relating to direct rollover distributions from eligible retirement plans; section 401(a)(37) of the Internal Revenue Code relating to the death benefit of a member whose death occurs while performing qualified military service; and section 401(a) of the Internal Revenue Code by meeting the requirements of section 414(d) of the Internal Revenue Code relating to the establishment of retirement plans for governmental employees of a state or political subdivision thereof. The board shall adopt and promulgate rules and regulations necessary or appropriate to maintain such status including, but not limited to, rules or regulations which restrict discretionary or optional contributions to a plan or which limit distributions from a plan.
- (3) By March 31 of each year, the board shall prepare a written plan of action and shall present such plan to the Nebraska Retirement Systems Committee of the Legislature at a public hearing. The plan shall include, but not be limited to, the board's funding policy, the administrative costs and other fees associated with each fund and plan overseen by the board, member education and informational programs, the director's duties and limitations, an organizational structure of the office of the Nebraska Public Employees Retirement Systems, and the internal control structure of such office to ensure compliance with state and federal laws.

Source: Laws 1971, LB 987, § 3; Laws 1973, LB 216, § 3; Laws 1973, LB 498, § 10; Laws 1979, LB 416, § 3; Laws 1983, LB 70, § 1; Laws 1984, LB 751, § 13; Laws 1986, LB 311, § 40; Laws 1987, LB 549, § 14; Laws 1988, LB 1170, § 22; Laws 1991, LB 549, § 74; Laws 1992, LB 672, § 33; Laws 1994, LB 833, § 54; Laws 1994, LB 1306, § 11; Laws 1995, LB 502, § 3; Laws 1996, LB 847, § 52; Laws 1996, LB 1076, § 44; Laws 1998, LB 1191, § 78; Laws 1999, LB 849, § 33; Laws 2000, LB 1192, § 25; Laws 2001, LB 808, § 21; Laws 2002, LB 407, § 63; Laws 2003, LB 451, § 35; Laws 2005, LB 503, § 19; Laws 2011, LB474, § 14; Laws 2011, LB509, § 51; Laws 2012, LB916, § 43; Laws 2013, LB263, § 43; Laws 2014, LB1042, § 11; Laws 2015, LB40, § 16. Effective date August 30, 2015.

Cross References

County Employees Retirement Act, see section 23-2331.

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Judges Retirement Act, see section 24-701.01.

Nebraska State Patrol Retirement Act, see section 81-2014.01.

School Employees Retirement Act, see section 79-901.

State Employees Retirement Act, see section 84-1331.

84-1505 Deferred compensation; treatment; investment.

- (1) All compensation deferred under the plan, all property and rights purchased with the deferred compensation, and all investment income attributable to the deferred compensation, property, or rights shall be held in trust for the exclusive benefit of participants and their beneficiaries by the State of Nebraska until such time as payments shall be paid under the terms of the deferred compensation plan. All such assets held in trust shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.
- (2) The State Treasurer shall be the custodian of the funds and securities of the deferred compensation plan and may deposit the funds and securities in any financial institution approved by the Nebraska Investment Council. All disbursements therefrom shall be paid by him or her only upon vouchers duly authorized by the retirement board. The State Treasurer shall furnish annually to the retirement board a sworn statement of the amount of the funds in his or her custody belonging to the deferred compensation plan, which statement shall be as of the calendar year ending December 31 of each year.
- (3) All compensation deferred under the plan, all property and rights purchased with the deferred compensation, and all investment income attributable to the deferred compensation, property, or rights shall not be subject to garnishment, attachment, levy, the operation of bankruptcy or insolvency laws, or any other process of law whatsoever and shall not be assignable.

Source: Laws 1973, LB 428, § 2; R.S.Supp.,1974, § 84-1329.02; Laws 1994, LB 460, § 2; Laws 1996, LB 847, § 56; Laws 1997, LB 623, § 50; Laws 1998, LB 1191, § 80; Laws 2012, LB916, § 44; Laws 2015, LB40, § 17.

Effective date August 30, 2015.

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Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

CHAPTER 85 STATE UNIVERSITY, STATE COLLEGES, AND POSTSECONDARY EDUCATION

Article.

- 1. University of Nebraska. 85-176, 85-177.
- 5. Tuition and Fees at State Educational Institutions. 85-502.01.
- 14. Coordinating Commission for Postsecondary Education.
 - (a) Coordinating Commission for Postsecondary Education Act. 85-1401 to 85-1414.01.
 - (c) Legislative Priorities. 85-1429.
- 15. Community Colleges. 85-1503.
- 19. Nebraska Opportunity Grant Act. 85-1920.
- 20. Community College Gap Assistance Program Act. 85-2001 to 85-2011.
- 21. Access College Early Scholarship Program Act. 85-2102, 85-2104.
- 22. Community College Aid Act. 85-2234.
- 25. Social Work Students. 85-2501.

ARTICLE 1 UNIVERSITY OF NEBRASKA

Section

- 85-176. College of Law; state publications; number furnished free.
- 85-177. College of Law; state publications; additional copies; requisition.

85-176 College of Law; state publications; number furnished free.

The following publications of the State of Nebraska shall, as they are from time to time issued, be delivered by the respective officer having custody thereof to the library of the College of Law of the University of Nebraska:

- (1) The opinions of the Nebraska Supreme Court and Court of Appeals in either print or electronic format, or both, as determined by the Supreme Court;
- (2) Five copies of the Opinions of the Attorney General, five copies of the Blue Book, and two copies each of the reports and recommendations of the Judicial Council and of the reports and recommendations of the Legislative Council;
- (3) Copies of the session laws and the journal of the Legislature as provided in section 49-506:
- (4) One copy each of the annual and biennial reports of the state officers who are required by law to make an annual or biennial report; and
- (5) Statutes issued by the Supreme Court shall be requisitioned by the librarian of the College of Law, allowing ten copies for the library of the College of Law, five copies for the Legal Aid Bureau and the editors and staff of the Nebraska Law Review, one copy each for every full-time member of the law faculty, and no more than fifteen copies for the university libraries, nonlaw faculty, and administrative officers of the university combined.

Source: Laws 1947, c. 185, § 1, p. 610; Laws 1951, c. 345, § 2, p. 1133; Laws 1961, c. 243, § 4, p. 727; Laws 1987, LB 572, § 8; Laws 1995, LB 271, § 9; Laws 2015, LB301, § 4. Effective date August 30, 2015.

85-177 College of Law; state publications; additional copies; requisition.

In order to enable the library of the College of Law to augment its collections, the librarian of the College of Law of the University of Nebraska is authorized to requisition from the respective officer having custody thereof up to one hundred copies of the following state publications: Nebraska Reports, Nebraska Appellate Reports, Legislative Journals, Session Laws, replacement volumes and supplements to the Revised Statutes, and Opinions of the Attorney General. The copies of the Legislative Journals and Session Laws may be provided in print or electronic format as the Secretary of State determines, upon recommendation by the Clerk of the Legislature and approval of the Executive Board of the Legislative Council. The opinions of the Supreme Court and the Court of Appeals may be provided in either print or electronic format, or both, as determined by the Supreme Court.

Source: Laws 1947, c. 185, § 2, p. 611; Laws 1951, c. 345, § 3, p. 1133; Laws 1961, c. 243, § 5, p. 727; Laws 1995, LB 271, § 10; Laws 2000, LB 534, § 8; Laws 2015, LB301, § 5. Effective date August 30, 2015.

Cross References

For other provisions for distribution of publications to College of Law, see sections 24-209, 49-506, and 49-617.

ARTICLE 5

TUITION AND FEES AT STATE EDUCATIONAL INSTITUTIONS

Section

85-502.01. Public college or university; veteran; spouse or dependent of veteran; eligible recipient under federal law; resident student; requirements.

85-502.01 Public college or university; veteran; spouse or dependent of veteran; eligible recipient under federal law; resident student; requirements.

- (1) A person who enrolls in a public college or university in this state and who is a veteran as defined in Title 38 of the United States Code and was discharged or released from a period of not fewer than ninety days of service in the active military, naval, or air service less than three years before the date of initial enrollment, a spouse or dependent of such a veteran, or an eligible recipient entitled to educational assistance of such a veteran as provided in 38 U.S.C. 3311(b)(9) or 38 U.S.C. 3319, as such sections existed on January 1, 2015, shall be considered a resident student notwithstanding the provisions of section 85-502 if the person is (a) registered to vote in Nebraska and (b) demonstrates objective evidence of intent to be a resident of Nebraska.
- (2) A person who is an eligible individual under 38 U.S.C. 3679(c)(2), as such section existed on January 1, 2015, or who is a spouse or dependent of such a veteran under eighteen years of age is not required to comply with subdivision (1)(a) of this section.
- (3) For purposes of this section, objective evidence of intent to be a resident of Nebraska includes either a Nebraska driver's license or state identification card or a Nebraska motor vehicle registration.

Source: Laws 2014, LB740, § 1; Laws 2015, LB109, § 1. Effective date February 27, 2015.

ARTICLE 14

COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

(a) COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION ACT

Section

85-1401. Act, how cited.

85-1412. Commission; additional powers and duties.

85-1414.01. Oral health care; practice of dentistry; legislative intent; Oral Health Training and Services Fund; created; use; investment; contracts

authorized; duties.

(c) LEGISLATIVE PRIORITIES

85-1429. Commission; report on higher education priorities.

(a) COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION ACT

85-1401 Act, how cited.

Sections 85-1401 to 85-1420 shall be known and may be cited as the Coordinating Commission for Postsecondary Education Act.

Source: Laws 1991, LB 663, § 4; Laws 1999, LB 816, § 10; Laws 2015, LB661, § 38.

Effective date May 21, 2015.

85-1412 Commission; additional powers and duties.

The commission shall have the following additional powers and duties:

- (1) Conduct surveys and studies as may be necessary to undertake the coordination function of the commission pursuant to section 85-1403 and request information from governing boards and appropriate administrators of public institutions and other governmental agencies for research projects. All public institutions and governmental agencies receiving state funds shall comply with reasonable requests for information under this subdivision. Public institutions may comply with such requests pursuant to section 85-1417;
- (2) Recommend to the Legislature and the Governor legislation it deems necessary or appropriate to improve postsecondary education in Nebraska and any other legislation it deems appropriate to change the role and mission provisions in sections 85-917 to 85-966.01. The recommendations submitted to the Legislature shall be submitted electronically;
- (3) Establish any advisory committees as may be necessary to undertake the coordination function of the commission pursuant to section 85-1403 or to solicit input from affected parties such as students, faculty, governing boards, administrators of the public institutions, administrators of the private nonprofit institutions of postsecondary education and proprietary institutions in the state, and community and business leaders regarding the coordination function of the commission;
- (4) Participate in or designate an employee or employees to participate in any committee which may be created to prepare a coordinated plan for the delivery of educational programs and services in Nebraska through the telecommunications system;
- (5) Seek a close liaison with the State Board of Education and the State Department of Education in recognition of the need for close coordination of

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activities between elementary and secondary education and postsecondary education;

- (6) Administer the Integrated Postsecondary Education Data System or other information system or systems to provide the commission with timely, comprehensive, and meaningful information pertinent to the exercise of its duties. The information system shall be designed to provide comparable data on each public institution. The commission shall also administer the uniform information system prescribed in sections 85-1421 to 85-1427 known as the Nebraska Educational Data System. Public institutions shall supply the appropriate data for the information system or systems required by the commission;
- (7) Administer (a) the Access College Early Scholarship Program Act, (b) the Community College Aid Act, (c) the Nebraska Community College Student Performance and Occupational Education Grant Fund under the direction of the Nebraska Community College Student Performance and Occupational Education Grant Committee, (d) the Nebraska Opportunity Grant Act, (e) the Postsecondary Institution Act, and (f) the community college gap assistance program and the Community College Gap Assistance Program Fund;
- (8) Accept and administer loans, grants, and programs from the federal or state government and from other sources, public and private, for carrying out any of its functions, including the administration of privately endowed scholarship programs. Such loans and grants shall not be expended for any other purposes than those for which the loans and grants were provided. The commission shall determine eligibility for such loans, grants, and programs, and such loans and grants shall not be expended unless approved by the Governor;
- (9) On or before December 1 of each even-numbered year, submit to the Legislature and the Governor a report of its objectives and activities and any new private colleges in Nebraska and the implementation of any recommendations of the commission for the preceding two calendar years. The report submitted to the Legislature shall be submitted electronically;
- (10) Provide staff support for interstate compacts on postsecondary education; and
- (11) Request inclusion of the commission in any existing grant review process and information system.

Source: Laws 1991, LB 663, § 15; Laws 1993, LB 93, § 7; Laws 1994, LB 683, § 18; Laws 1999, LB 816, § 14; Laws 2003, LB 7, § 5; Laws 2003, LB 574, § 26; Laws 2003, LB 685, § 29; Laws 2007, LB192, § 1; Laws 2009, LB340, § 1; Laws 2010, LB956, § 3; Laws 2011, LB637, § 29; Laws 2012, LB782, § 234; Laws 2012, LB946, § 13; Laws 2013, LB211, § 1; Laws 2015, LB519, § 26. Effective date August 30, 2015.

Cross References

Access College Early Scholarship Program Act, see section 85-2101.
Community College Aid Act, see section 85-2231.
Integrated Postsecondary Education Data System, see section 85-1424.
Nebraska Opportunity Grant Act, see section 85-1901.
Postsecondary Institution Act, see section 85-2401.

85-1414.01 Oral health care; practice of dentistry; legislative intent; Oral Health Training and Services Fund; created; use; investment; contracts authorized; duties.

- (1) The Legislature finds that:
- (a) The availability and accessibility of quality, affordable oral health care for all residents of the State of Nebraska is a matter of public concern and represents a compelling need affecting the general welfare of all residents;
- (b) The development and sustainability of a skilled workforce in the practice of dentistry is a public health priority for the State of Nebraska; and
- (c) According to research sponsored by the Office of Oral Health and Dentistry of the Department of Health and Human Services, the Nebraska Rural Health Advisory Commission, and the Health Professions Tracking Service of the College of Public Health of the University of Nebraska Medical Center:
- (i) A majority of the ninety-three counties of the State of Nebraska are general dentistry shortage areas as designated by the Nebraska Rural Health Advisory Commission and more than twenty percent of the ninety-three counties have no dentist;
- (ii) Eighty-two counties are shortage areas in pediatric dentistry as designated by the Nebraska Rural Health Advisory Commission;
- (iii) The uneven distribution of dentists in the State of Nebraska is a public health concern and twenty-four percent of the dentists in Nebraska are estimated to be planning to retire by 2017;
- (iv) Sixty percent of the children in the State of Nebraska experience dental disease by the time they are in the third grade; and
- (v) It is estimated that more than twenty-five thousand children attending public schools in Omaha, Nebraska, do not have a means of continuing dental care.
- (2) It is the intent of the Legislature to provide for the development of a skilled and diverse workforce in the practice of dentistry and oral health care in order to provide for the oral health of all residents of Nebraska, to assist in dispersing the workforce to address the disparities of the at-risk populations in the state, and to focus efforts in areas and demographic groups in which access to a skilled workforce in the practice of dentistry and oral health care is most needed. In order to accomplish these goals, the Legislature recognizes that it is necessary to contract with professional dental education institutions committed to addressing the critical oral health care needs of the residents of Nebraska.
- (3) The Oral Health Training and Services Fund is created. The Coordinating Commission for Postsecondary Education shall administer the fund to contract for reduced-fee and charitable oral health services, oral health workforce development, and oral health services using telehealth as defined in section 71-8503 for the residents of Nebraska. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.
- (4) To be eligible to enter into a contract under this section, an applicant shall be a corporation exempt for federal tax purposes under section 501(c)(3) of the Internal Revenue Code and shall submit a plan to the commission as prescribed in subsection (5) of this section to provide oral health training, including assistance for the graduation of dental students at a Nebraska dental college, to provide discounted or charitable oral health services focusing on lower-income and at-risk populations within the state, and to target the unmet oral health care needs of residents of Nebraska. In addition, the applicant shall

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submit at least five letters of intent with school districts or federally qualified health centers as defined in section 1905(l)(2)(B) of the federal Social Security Act, 42 U.S.C. 1396d(l)(2)(B), as such act and section existed on January 1, 2010, in at least five different counties throughout the state to provide discounted or charitable oral health services for a minimum of ten years. An application to enter into a contract under this section shall be made no later than January 1, 2017.

- (5) The plan shall include (a) a proposal to provide oral health training at a reduced fee to students in dental education programs who agree to practice dentistry for at least five years after graduation in a dental health profession shortage area designated by the Nebraska Rural Health Advisory Commission pursuant to section 71-5665, (b) a proposal to provide discounted or charitable oral health services for a minimum of ten years to residents of Nebraska, and (c) a proposal to provide oral health services to residents of Nebraska using telehealth as defined in section 71-8503.
- (6) Any party entering into a contract under this section shall agree that any funds disbursed pursuant to the contract shall only be used for services and equipment related to the proposals in the plan and shall not be used for any other program operated by the contracting party. If any of the funds disbursed pursuant to the contract are used for equipment, such funds shall only be used for patient-centered oral health care equipment, including, but not limited to, dental chairs for patients, lighting for examination and procedure rooms, and other equipment used for oral health services for patients and for training students in dental education programs, and shall not be used for travel, construction, or any other purpose not directly related to the proposals in the plan.
- (7) The contract shall require matching funds from other sources in a four-toone ratio with the funds to be disbursed under the contract. The party entering into the contract shall specify the source and amount of all matching funds. No applicant shall receive an award amount under a contract under this section of more than eight million dollars. If more than one applicant meets the requirements of this section to enter into a contract and provides evidence that private or other funds have been received by the applicant as matching funds for such a contract in an amount greater than or equal to sixteen million dollars, each of such applicants shall receive an award amount under a contract equal to eight million dollars divided by the number of such applicants. If one of such applicants qualifies for a contract award amount of less than four million dollars, any other such applicant may receive a contract award amount up to eight million dollars minus the amount awarded to the applicant qualifying for less than four million dollars. The contract amount shall be awarded first to the applicant qualifying for the lowest contract award amount. The contract shall require full and detailed reporting of the expenditure of funds disbursed pursuant to the contract. Any party entering into a contract under this section shall report electronically to the Legislature within one hundred twenty days after the expenditure of the funds disbursed pursuant to the contract detailing the nature of the expenditures made as a result of the contract. In addition, any party entering into a contract under this section shall report electronically to the Legislature on an annual basis the charitable oral health services provided in school districts and federally qualified health centers and the number of

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recipients and the placements of students receiving oral health training at a reduced fee in dental education programs.

Source: Laws 2015, LB661, § 39. Effective date May 21, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

(c) LEGISLATIVE PRIORITIES

85-1429 Commission; report on higher education priorities.

On or before March 15 of each year, the Coordinating Commission for Postsecondary Education shall provide electronically to the Legislature a report that evaluates progress toward attainment of the priorities listed in subdivision (3) of section 85-1428.

Source: Laws 2006, LB 962, § 8; Laws 2012, LB782, § 239; Laws 2015, LB99, § 1.

Effective date February 27, 2015.

ARTICLE 15 COMMUNITY COLLEGES

Section 85-1503. Terms, defined.

85-1503 Terms, defined.

For purposes of sections 85-1501 to 85-1540, unless the context otherwise requires:

- Community college means an educational institution operating and offering programs pursuant to such sections;
 - (2) Community college area means an area established by section 85-1504;
- (3) Board means the Community College Board of Governors for each community college area;
- (4) Full-time equivalent student means, in the aggregate, the equivalent of a registered student who in a twelve-month period is enrolled in (a) thirty semester credit hours or forty-five quarter credit hours of classroom, laboratory, clinical, practicum, or independent study course work or cooperative work experience or (b) nine hundred contact hours of classroom or laboratory course work for which credit hours are not offered or awarded. Avocational and recreational community service programs or courses are not included in determining full-time equivalent students or student enrollment. The number of credit and contact hours to be counted by any community college area in which a tribally controlled community college is located shall include credit and contact hours awarded by such tribally controlled community college to students for which such institution received no federal reimbursement pursuant to the federal Tribally Controlled College or University Assistance Act of 1978, 25 U.S.C. 1801;
- (5) Contact hour means an educational activity consisting of sixty minutes minus break time and required time to change classes;

- (6) Credit hour means the unit used to ascertain the educational value of course work offered by the institution to students enrolling for such course work, earned by such students upon successful completion of such course work, and for which tuition is charged. A credit hour may be offered and earned in any of several instructional delivery systems, including, but not limited to, classroom hours, laboratory hours, clinical hours, practicum hours, cooperative work experience, and independent study. A credit hour shall consist of a minimum of: (a) Ten quarter or fifteen semester classroom contact hours per term of enrollment; (b) twenty quarter or thirty semester academic transfer and academic support laboratory hours per term of enrollment; (c) thirty quarter or forty-five semester vocational laboratory hours per term of enrollment; (d) thirty quarter or forty-five semester clinical or practicum contact hours per term of enrollment; or (e) forty quarter or sixty semester cooperative work experience contact hours per term of enrollment. An institution may include in a credit hour more classroom, laboratory, clinical, practicum, or cooperative work experience hours than the minimum required in this subdivision. The institution shall publish in its catalog, or otherwise make known to the student in writing prior to the student enrolling or paying tuition for any courses, the number of credit or contact hours offered in each such course. Such published credit or contact hour offerings shall be used to determine whether a student is a full-time equivalent student pursuant to subdivision (4) of this section;
- (7) Classroom hour means a minimum of fifty minutes of formalized instruction on campus or off campus in which a qualified instructor applying any combination of instructional methods such as lecture, directed discussion, demonstration, or the presentation of audiovisual materials is responsible for providing an educational experience to students;
- (8) Laboratory hour means a minimum of fifty minutes of educational activity on campus or off campus in which students conduct experiments, perfect skills, or practice procedures under the direction of a qualified instructor;
- (9) Clinical hour means a minimum of fifty minutes of educational activity on campus or off campus during which the student is assigned practical experience under constant supervision at a health-related agency, receives individual instruction in the performance of a particular function, and is observed and critiqued in the repeat performance of such function. Adjunct professional personnel, who may or may not be paid by the college, may be used for the directed supervision of students and for the delivery of part of the didactic phase of the experience;
- (10) Practicum hour means a minimum of fifty minutes of educational activity on campus or off campus during which the student is assigned practical experiences, receives individual instruction in the performance of a particular function, and is observed and critiqued by an instructor in the repeat performance of such function. Adjunct professional personnel, who may or may not be paid by the college, may be used for the directed supervision of the students;
- (11) Cooperative work experience means an internship or on-the-job training, designed to provide specialized skills and educational experiences, which is coordinated, supervised, observed, and evaluated by qualified college staff or faculty and may be completed on campus or off campus, depending on the nature of the arrangement;
- (12) Independent study means an arrangement between an instructor and a student in which the instructor is responsible for assigning work activity or skill

objectives to the student, personally providing needed instruction, assessing the student's progress, and assigning a final grade. Credit hours shall be assigned according to the practice of assigning credits in similar courses;

- (13) Full-time equivalent student enrollment total means the total of full-time equivalent students enrolled in a community college in any fiscal year;
- (14) General academic transfer course means a course offering in a one-year or two-year degree-credit program, at the associate degree level or below, intended by the offering institution for transfer into a baccalaureate program. The completion of the specified courses in a general academic transfer program may include the award of a formal degree;
- (15) Applied technology or occupational course means a course offering in an instructional program, at the associate degree level or below, intended to prepare individuals for immediate entry into a specific occupation or career. The primary intent of the institutions offering an applied technology or occupational program shall be that such program is for immediate job entry. The completion of the specified courses in an applied technology or occupational program may include the award of a formal degree, diploma, or certificate;
- (16) Academic support course means a general education academic course offering which may be necessary to support an applied technology or occupational program;
- (17) Class 1 course means an applied technology or occupational course offering which requires the use of equipment, facilities, or instructional methods easily adaptable for use in a general academic transfer program classroom or laboratory;
- (18) Class 2 course means an applied technology or occupational course offering which requires the use of specialized equipment, facilities, or instructional methods not easily adaptable for use in a general academic transfer program classroom or laboratory;
- (19) Reimbursable educational unit means a full-time equivalent student multiplied by (a) for a general academic transfer course or an academic support course, a factor of one, (b) for a Class 1 course, a factor of one and fifty-hundredths, (c) for a Class 2 course, a factor of two, (d) for a tribally controlled community college general academic transfer course or academic support course, a factor of two, (e) for a tribally controlled community college Class 1 course, a factor of three, and (f) for a tribally controlled community college Class 2 course, a factor of four;
- (20) Reimbursable educational unit total means the total of all reimbursable educational units accumulated in a community college area in any fiscal year;
- (21) Special instructional term means any term which is less than fifteen weeks for community colleges using semesters or ten weeks for community colleges using quarters;
- (22) Statewide reimbursable full-time equivalent total means the total of all reimbursable full-time equivalents accumulated statewide for the community college in any fiscal year;
- (23) Tribally controlled community college means an educational institution operating and offering programs pursuant to the federal Tribally Controlled College or University Assistance Act of 1978, 25 U.S.C. 1801; and
 - (24) Tribally controlled community college state aid amount means:

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- (a) For fiscal years 2010-11, 2011-12, and 2012-13, the amount of state aid provided to a tribally controlled community college pursuant to section 90-517; and
- (b) For fiscal year 2013-14 and each fiscal year thereafter, the quotient of the amount of state aid to be distributed pursuant to subdivisions (1) and (3) of section 85-2234 for such fiscal year to a community college area in which a tribally controlled community college is located divided by the reimbursable educational unit total for such community college area for the fiscal year immediately preceding the fiscal year for which aid is being calculated, with such quotient then multiplied by the reimbursable educational units derived from credit and contact hours awarded by a tribally controlled community college to students for which such institution received no federal reimbursement pursuant to the federal Tribally Controlled College or University Assistance Act of 1978, 25 U.S.C. 1801, for the fiscal year immediately preceding the fiscal year for which aid is being calculated.

Source: Laws 1975, LB 344, § 2; Laws 1977, LB 459, § 10; Laws 1979, LB 363, § 1; Laws 1984, LB 890, § 1; Laws 1987, LB 329, § 1; Laws 1988, LB 802, § 30; Laws 1991, LB 663, § 45; Laws 1992, LB 921, § 1; R.S.Supp.,1992, § 79-2637; Laws 1993, LB 239, § 25; Laws 1995, LB 241, § 1; Laws 1997, LB 269, § 68; Laws 1999, LB 67, § 1; Laws 2005, LB 38, § 3; Laws 2007, LB342, § 40; Laws 2010, LB1072, § 7; Laws 2011, LB59, § 5; Laws 2012, LB946, § 16; Laws 2015, LB100, § 1. Effective date August 30, 2015.

ARTICLE 19 NEBRASKA OPPORTUNITY GRANT ACT

Section

85-1920. Nebraska Opportunity Grant Fund; created; use; investment.

85-1920 Nebraska Opportunity Grant Fund; created; use; investment.

The Nebraska Opportunity Grant Fund is created. Money in the fund shall include amounts transferred from the State Lottery Operation Trust Fund pursuant to section 9-812 until June 30, 2016, or the Nebraska Education Improvement Fund pursuant to section 9-812 until June 30, 2021. All amounts accruing to the Nebraska Opportunity Grant Fund shall be used to carry out the Nebraska Opportunity Grant Act. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

The Nebraska Opportunity Grant Fund terminates on June 30, 2021. Any money in the fund on such date shall be transferred to the Nebraska Education Improvement Fund on such date.

Source: Laws 2003, LB 574, § 20; Laws 2010, LB956, § 18; Laws 2013, LB497, § 6; Laws 2015, LB519, § 38. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

COMMUNITY COLLEGE GAP ASSISTANCE

ARTICLE 20

COMMUNITY COLLEGE GAP ASSISTANCE PROGRAM ACT

| Section | |
|----------|--|
| 85-2001. | Act, how cited. |
| 85-2002. | Terms, defined. |
| 85-2003. | Community college gap assistance program; created; purpose; eligibility. |
| 85-2004. | Community college gap assistance; application. |
| 85-2005. | Community college gap assistance; criteria; denial of application; when. |
| 85-2006. | Community college gap assistance; eligible costs. |
| 85-2007. | Applicant; initial assessment. |
| 85-2008. | Community college gap assistance; recipient; duties; termination of |
| | assistance; when. |
| 85-2009. | Community College Gap Assistance Program Fund; created; use; investment |
| 85-2010. | Community college gap assistance program; committee; duties; meetings. |
| 85-2011. | Rules and regulations. |

85-2001 Act, how cited.

Sections 85-2001 to 85-2011 shall be known and may be cited as the Community College Gap Assistance Program Act.

Source: Laws 2015, LB519, § 27. Effective date August 30, 2015.

85-2002 Terms, defined.

For purposes of the Community College Gap Assistance Program Act:

- (1) Committee means the Nebraska Community College Student Performance and Occupational Education Grant Committee;
- (2) Community college gap assistance program means the program created pursuant to section 85-2003;
- (3) Eligible program means a program offered by a community college that is not offered for credit but is aligned with training programs with stackable credentials that lead to a program awarding college credit, an associate's degree, a diploma, or a certificate in an in-demand occupation, has a duration of not less than sixteen contact hours in length, and does any of the following:
 - (a) Offers a state, national, or locally recognized certificate;
 - (b) Offers preparation for a professional examination or licensure;
 - (c) Provides endorsement for an existing credential or license;
 - (d) Represents recognized skill standards defined by an industrial sector; or
 - (e) Offers a similar credential or training; and
 - (4) In-demand occupation means:
 - (a) Financial services;
 - (b) Transportation, warehousing, and distribution logistics;
 - (c) Precision metals manufacturing;
 - (d) Biosciences;
 - (e) Renewable energy;
 - (f) Agriculture and food processing;
 - (g) Business management and administrative services;
 - (h) Software and computer services;

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- (i) Research, development, and engineering services;
- (j) Health services;
- (k) Hospitality and tourism; and
- Any other industry designated as an in-demand occupation by the committee.

Source: Laws 2015, LB519, § 28. Effective date August 30, 2015.

85-2003 Community college gap assistance program; created; purpose; eligibility.

- (1) The community college gap assistance program is created. The program shall be under the direction of the committee and shall be administered by the Coordinating Commission for Postsecondary Education. The purpose of the community college gap assistance program is to provide funding to community colleges to award community college gap assistance to students in eligible programs.
- (2) To be eligible for community college gap assistance under the community college gap assistance program, an applicant:
- (a) Shall have a family income which is at or below two hundred fifty percent of Office of Management and Budget income poverty guidelines; and
 - (b) Shall be a resident of Nebraska as provided in section 85-502.
- (3) Eligibility for such tuition assistance shall not be construed to guarantee enrollment in any eligible program.

Source: Laws 2015, LB519, § 29. Effective date August 30, 2015.

85-2004 Community college gap assistance; application.

Application for community college gap assistance under the community college gap assistance program shall be made to the community college in which the applicant is enrolled or intends to enroll. An application shall be valid for six months from the date of signature on the application. The applicant shall provide documentation of all sources of income. An applicant shall not receive community college gap assistance for more than one eligible program.

Source: Laws 2015, LB519, § 30. Effective date August 30, 2015.

85-2005 Community college gap assistance; criteria; denial of application; when.

- (1) An applicant for community college gap assistance under the community college gap assistance program shall demonstrate capacity to achieve the following outcomes:
 - (a) The ability to be accepted to and complete an eligible program;
- (b) The ability to be accepted into and complete a postsecondary certificate, diploma, or degree program for credit;
 - (c) The ability to obtain full-time employment; and
 - (d) The ability to maintain full-time employment over time.

- (2) The committee may grant community college gap assistance under the community college gap assistance program to an applicant in any amount up to the full amount of eligible costs.
- (3) The committee shall deny an application when the community college receiving the application determines that funding for an applicant's participation in an eligible program is available from any other public or private funding source.

Source: Laws 2015, LB519, § 31. Effective date August 30, 2015.

85-2006 Community college gap assistance; eligible costs.

The eligible costs for which the committee may award community college gap assistance under the community college gap assistance program include, but are not limited to:

- (1) Tuition;
- (2) Direct training costs;
- (3) Required books and equipment; and
- (4) Fees, including, but not limited to, fees for industry testing services and background check services.

Source: Laws 2015, LB519, § 32. Effective date August 30, 2015.

85-2007 Applicant; initial assessment.

An applicant for community college gap assistance under the community college gap assistance program shall complete an initial assessment administered by the community college receiving the application to determine the applicant's readiness to complete an eligible program. The initial assessment shall include any assessments required by the eligible program.

Source: Laws 2015, LB519, § 33. Effective date August 30, 2015.

85-2008 Community college gap assistance; recipient; duties; termination of assistance; when.

- (1) A recipient of community college gap assistance under the community college gap assistance program shall:
- (a) Maintain regular contact with faculty of the eligible program to document the applicant's progress in the program;
- (b) Sign any necessary releases to provide relevant information to community college faculty or case managers, if applicable;
- (c) Discuss with faculty of the eligible program any issues that may affect the recipient's ability to complete the eligible program and obtain and maintain employment;
 - (d) Attend all required courses regularly; and
 - (e) Meet with faculty of the eligible program to develop a job-search plan.

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(2) A community college may terminate community college gap assistance under the community college gap assistance program for a recipient who fails to meet the requirements of this section.

Source: Laws 2015, LB519, § 34. Effective date August 30, 2015.

85-2009 Community College Gap Assistance Program Fund; created; use; investment.

- (1) The Community College Gap Assistance Program Fund is created. The fund shall be under the direction of the committee and shall be administered by the Coordinating Commission for Postsecondary Education. The fund shall consist of money received pursuant to section 9-812, any other money received by the state in the form of grants or gifts from nonfederal sources, such other amounts as may be transferred or otherwise accrue to the fund, and any investment income earned on the fund. The fund shall be used to provide aid or grants to the community colleges pursuant to the Community College Gap Assistance Program Act. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.
- (2) The total of community college gap assistance awarded from the Community College Gap Assistance Program Fund during any fiscal year shall not exceed one million five hundred thousand dollars.
 - (3) Money in the fund may also be used by the committee:
 - (a) To establish application and funding procedures; and
- (b) To assist community colleges in defraying the costs of direct staff support services, including, but not limited to, marketing, outreach, applications, interviews, and assessments as follows: (i) Up to twenty percent of any amount allocated for such purposes to the two smallest community colleges; (ii) up to ten percent of any such amount to the two largest community colleges; and (iii) up to fifteen percent of any such amount to the remaining two community colleges. For purposes of this subsection, community college size shall be determined based on the most recent three-year rolling average full-time equivalent enrollment.

Source: Laws 2015, LB519, § 35. Effective date August 30, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

85-2010 Community college gap assistance program; committee; duties; meetings.

- (1) The committee shall develop a common applicant tracking system for the community college gap assistance program that shall be implemented consistently by each participating community college.
- (2) The committee shall coordinate statewide oversight, evaluation, and reporting efforts for the community college gap assistance program.
- (3) The committee shall meet at least quarterly to evaluate and monitor the performance of the community college gap assistance program to determine if performance measures are being met and shall take necessary steps to correct

any deficiencies. Performance measures include, but are not limited to, eligible program completion rates, job attainment rates, and continuing education rates.

Source: Laws 2015, LB519, § 36.

Effective date August 30, 2015.

85-2011 Rules and regulations.

The Coordinating Commission for Postsecondary Education may adopt and promulgate rules and regulations to carry out the Community College Gap Assistance Program Act.

Source: Laws 2015, LB519, § 37.

Effective date August 30, 2015.

ARTICLE 21

ACCESS COLLEGE EARLY SCHOLARSHIP PROGRAM ACT

Section

85-2102. Terms, defined.

85-2104. Student; eligibility; applications; prioritized.

85-2102 Terms, defined.

For purposes of the Access College Early Scholarship Program Act:

- (1) Career program of study means a sequence of at least three high school courses that (a) may include dual-credit or college credit courses, (b) are part of a career pathway program of study aligned with (i) the rules and regulations of the State Department of Education adopted and promulgated pursuant to section 79-777, (ii) a professional certification requirement, or (iii) the requirements for a postsecondary certification or diploma, and (c) have at least one local member of business or industry partnering as an official advisor to the program;
- (2) Commission means the Coordinating Commission for Postsecondary Education;
- (3) Extreme hardship means any event, including fire, illness, accident, or job loss, that has recently resulted in a significant financial difficulty for a student or the student's parent or legal guardian;
- (4) Postsecondary educational institution means a two-year or four-year college or university which is a member institution of an accrediting body recognized by the United States Department of Education;
- (5) Qualified postsecondary educational institution means a postsecondary educational institution located in Nebraska which has agreed, on a form developed and provided by the commission, to comply with the requirements of the act; and
- (6) Student means a student attending a Nebraska high school with a reasonable expectation that such student will meet the residency requirements of section 85-502 upon graduation from a Nebraska high school.

Source: Laws 2007, LB192, § 3; Laws 2015, LB525, § 33. Effective date August 30, 2015.

85-2104 Student; eligibility; applications; prioritized.

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Applications for the Access College Early Scholarship Program shall be prioritized for students qualifying pursuant to subdivision (1) or (2) of this section, and applications for students qualifying only pursuant to subdivision (3) of this section shall only be considered if funds are available after fulfilling the applications for students qualifying pursuant to subdivision (1) or (2) of this section. Priority dates shall be determined by the commission on a term basis. A student who is applying to take one or more courses for credit from a qualified postsecondary educational institution is eligible for the Access College Early Scholarship Program if:

- (1) Such student or the student's parent or legal guardian is eligible to receive:
 - (a) Supplemental Security Income;
 - (b) Supplemental Nutrition Assistance Program benefits;
- (c) Free or reduced-price lunches under United States Department of Agriculture child nutrition programs;
 - (d) Aid to families with dependent children; or
- (e) Assistance under the Special Supplemental Nutrition Program for Women, Infants, and Children;
- (2) The student or the student's parent or legal guardian has experienced an extreme hardship; or
- (3) Such student is requesting assistance pursuant to the program to cover the cost of tuition and fees for a course that is part of a career plan of study, up to two hundred fifty dollars per term, and the student's family has an annual household income at or below two hundred percent of the federal poverty level.

Source: Laws 2007, LB192, § 5; Laws 2009, LB288, § 45; Laws 2015, LB525, § 34.

Effective date August 30, 2015.

ARTICLE 22 COMMUNITY COLLEGE AID ACT

Section 85-2234. Allocation of aid.

85-2234 Allocation of aid.

Aid appropriated pursuant to the Community College Aid Act for fiscal year 2013-14 and each fiscal year thereafter shall be allocated among community college areas and tribally controlled community colleges as follows:

- (1) The initial \$87,870,147 appropriated pursuant to the act shall be allocated to community college areas based on the proportionate share of aid received by each community college area for fiscal year 2012-13. If the amount appropriated for such fiscal year exceeds \$87,870,147, the excess amount shall be allocated as provided in subdivisions (2) and (3) of this section. If the amount appropriated for such fiscal year is less than or equal to \$87,870,147, the amount appropriated shall be allocated to community college areas based on the proportionate share of aid received by each community college area for fiscal year 2012-13;
- (2) Of any amount remaining after the allocation of aid pursuant to subdivision (1) of this section, the next amount, up to but not to exceed \$500,000, shall be allocated as state aid pursuant to section 85-1539; and

- (3) Any amount remaining after the allocations provided for in subdivisions (1) and (2) of this section shall be allocated among the community college areas on the following basis:
- (a) Twenty-five percent of such amount shall be divided equally based on the number of community college areas designated pursuant to section 85-1504;
- (b) Forty-five percent of such amount shall be divided based on each community college area's proportionate share of three-year average full-time equivalent student enrollment. A community college area's proportionate share of three-year average full-time equivalent student enrollment shall equal the sum of a community college area's full-time equivalent student enrollment total for the three fiscal years immediately preceding the fiscal year for which aid is being calculated divided by three, with such quotient divided by the quotient resulting from the sum of the full-time equivalent student enrollment total of all community college areas for the three fiscal years immediately preceding the fiscal year for which aid is being calculated divided by three;
- (c) Thirty percent of such amount shall be divided based on each community college area's proportionate share of three-year average reimbursable educational units. A community college area's proportionate share of three-year average reimbursable educational units shall equal the sum of a community college area's reimbursable educational unit total for the three fiscal years immediately preceding the fiscal year for which aid is being calculated divided by three, with such quotient divided by the quotient resulting from the sum of the reimbursable educational unit total of all community college areas for the three fiscal years immediately preceding the fiscal year for which aid is being calculated divided by three; and
- (d) Tribally controlled community college state aid amounts shall be allocated pursuant to subdivision (24)(b) of section 85-1503 and subdivision (16) of section 85-1511.

Source: Laws 2012, LB946, § 4; Laws 2013, LB211, § 7; Laws 2015, LB100, § 2.

Effective date August 30, 2015.

ARTICLE 25 SOCIAL WORK STUDENTS

Section

85-2501. Department of Health and Human Services; establish program to provide stipends; funding; application process.

85-2501 Department of Health and Human Services; establish program to provide stipends; funding; application process.

To facilitate improved quality in the work of employees providing child welfare services, the Department of Health and Human Services, in collaboration with accredited social work education programs at Nebraska's colleges and universities, shall establish a program to provide stipends for undergraduate and graduate social work students enrolled in such colleges and universities who are committed to working in the field of child welfare services. Funds available under Title IV-E of the federal Social Security Act, as such act existed on January 1, 2015, shall be used to pay for such stipends. The department and the governing boards of such colleges and universities shall develop an applica-

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tion process for eligible students and, based on the amount of funds available, shall determine the amount of such stipend to be awarded to each eligible student. The department and the governing boards may adopt and promulgate rules and regulations to carry out this section.

Source: Laws 2015, LB199, § 1. Effective date August 30, 2015.

CHAPTER 86 TELECOMMUNICATIONS AND TECHNOLOGY

Article.

- 2. Telecommunications Consumer Protection.
 - (e) Intercepted Communications. 86-2,108, 86-2,112.

ARTICLE 2

TELECOMMUNICATIONS CONSUMER PROTECTION

(e) INTERCEPTED COMMUNICATIONS

Section

- 86-2,108. Electronic communication service; remote computing service; notification requirements.
- 86-2,112. Attorney General or county attorney; discovery; additional order limiting notification.

(e) INTERCEPTED COMMUNICATIONS

86-2,108 Electronic communication service; remote computing service; notification requirements.

- (1)(a) A governmental entity acting under subsection (2) of section 86-2,106 shall (i) when a court order is sought, include in the application a request, which the court shall grant, for an order delaying the notification required under such subsection for a period not to exceed ninety days if the court determines that there is reason to believe that notification of the existence of the court order may have an adverse result or (ii) when an administrative subpoena is obtained, delay the notification required under such subsection for a period not to exceed ninety days upon the execution of a written certification of a supervisory official that there is reason to believe that notification of the existence of the subpoena may have an adverse result.
 - (b) For purposes of this section:
 - (i) Adverse result means:
 - (A) Endangering the life or physical safety of an individual;
 - (B) Flight from prosecution;
 - (C) Destruction of or tampering with evidence;
 - (D) Intimidation of potential witnesses; or
- (E) Otherwise seriously jeopardizing an investigation or unduly delaying a trial; and
- (ii) Supervisory official means the investigative agent in charge, the assistant investigative agent in charge, an equivalent of an investigating agency's head-quarters or regional office, the chief prosecuting attorney, the first assistant prosecuting attorney, or an equivalent of a prosecuting attorney's headquarters or regional office.
- (c) The governmental entity shall maintain a true copy of certification under subdivision (a)(ii) of this subsection.

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- (d) Extensions of the delay of notification provided in sections 86-2,106 and 86-2,107 of up to ninety days each may be granted by the court upon application, or by certification by a governmental entity, but only in accordance with subsection (2) of this section.
- (e) Upon expiration of the period of delay of notification under subdivision (a) or (d) of this subsection, the governmental entity shall serve upon or deliver by registered or first-class mail to the customer or subscriber a copy of the process or request together with notice that:
- (i) States with reasonable specificity the nature of the law enforcement inquiry; and
 - (ii) Informs such customer or subscriber:
- (A) That information maintained for such customer or subscriber by the provider named in such process or request was supplied to or requested by that governmental entity and the date on which the supplying or request took place;
 - (B) That notification of such customer or subscriber was delayed;
- (C) What governmental entity or court made the certification or determination pursuant to which that delay was made; and
 - (D) Which provision of sections 86-2,104 to 86-2,109 allowed such delay.
- (2) A governmental entity acting under section 86-2,106, except as provided in subsection (1) of this section, may apply to a court for an order commanding a provider of electronic communication service or remote computing service to whom a warrant, subpoena, or court order is directed, for such period as the court deems appropriate, not to notify any other person of the existence of the warrant, subpoena, or court order. The court shall enter such an order if it determines that there is reason to believe that notification of the existence of the warrant, subpoena, or court order will result in an adverse result.

Source: Laws 1988, LB 899, § 19; R.S.1943, (1999), § 86-707.13; Laws 2002, LB 1105, § 170; Laws 2015, LB294, § 17. Operative date May 20, 2015.

86-2,112 Attorney General or county attorney; discovery; additional order limiting notification.

- (1) The Attorney General or any county attorney may administer oaths and affirmations, subpoena witnesses and compel their attendance, take evidence, and require the production of records including books, papers, documents, and tangible things which constitute or contain evidence relevant or material to the investigation or enforcement of the laws of this state when it reasonably appears that such action is necessary and proper. The attendance of witnesses and the production of records shall be required from any place within the State of Nebraska, and service of subpoenas may be made upon any publicly or privately held corporation, partnership, or other legal entity located within or outside the State of Nebraska. Witnesses summoned by the Attorney General or a county attorney shall be paid the same fees that are paid witnesses in the courts of the State of Nebraska and mileage at the rate provided in section 81-1176.
- (2) The Attorney General or a county attorney may apply to a court for an order commanding the person or entity to which a subpoena is directed not to notify any other person of the existence of the subpoena. The court shall enter such an order if it determines that there is reason to believe that notification of

the existence of the subpoena will result in an adverse result, as such term is defined in section 86-2,108.

Source: Laws 1976, LB 583, § 3; Laws 1981, LB 204, § 221; R.S.1943, (1999), § 86-709; Laws 2002, LB 1105, § 174; Laws 2008, LB952, § 2; Laws 2015, LB294, § 18.

Operative date May 20, 2015.



CHAPTER 90 SPECIAL ACTS

Article.

- 2. Specific Conveyances. 90-202.
- 5. Appropriations. 90-542 to 90-559.

ARTICLE 2 SPECIFIC CONVEYANCES

Section

90-202. Norfolk Regional Center; Director of Administrative Services; duties; report.

90-202 Norfolk Regional Center; Director of Administrative Services; duties; report.

Notwithstanding sections 72-811 to 72-818 or any other provision of law, the Director of Administrative Services shall cause a survey of the property which comprises the Norfolk Regional Center to be done and, in consultation with the Department of Health and Human Services, shall determine what portion is not needed for state purposes. Pursuant to such survey and determination, the Director of Administrative Services shall submit a report to the Legislature and the Governor and request authorization to give the Northeast Community College Area the right of first refusal to purchase the portion of property not needed for state purposes at its appraised value as determined under subsection (3) of section 72-815 for the purpose of development of the Northeast Community College Technology Park. The report submitted to the Legislature shall be submitted electronically. Approval of the Governor and the Legislature or, if the Legislature is not in session, the Executive Board of the Legislative Council shall be required to give such right of first refusal to the Northeast Community College Area.

Source: Laws 2015, LB56, § 1. Effective date April 30, 2015.

ARTICLE 5

APPROPRIATIONS

| Section | |
|---------|---|
| 90-542. | Transfer to Water Resources Cash Fund. |
| 90-543. | Transfer to Water Resources Cash Fund. |
| 90-544. | Transfer to Water Sustainability Fund. |
| 90-545. | Transfer to Water Sustainability Fund. |
| 90-546. | Transfer to Nebraska Resources Development Fund. |
| 90-547. | Transfer to Nebraska Resources Development Fund. |
| 90-548. | Transfer to Property Tax Credit Cash Fund. |
| 90-549. | Transfer to Property Tax Credit Cash Fund. |
| 90-550. | Transfer to Nebraska Cultural Preservation Endowment Fund |
| 90-551. | Transfer to Nebraska Cultural Preservation Endowment Fund |
| 90-552. | Transfer to General Fund. |
| 90-553. | Transfer to General Fund. |
| 90-554 | Transfer to General Fund |

| § 90-542 | SPECIAL ACTS |
|----------|--|
| Section | |
| 90-555. | Transfer to State Park Cash Revolving Fund. |
| | Transfer to General Fund. |
| 90-557. | Transfer to General Fund. |
| 90-558. | Republican River Compact Litigation Contingency Cash Fund; created; use; investment. |
| 90-559. | Department of Correctional Services; Operations. |

90-542 Transfer to Water Resources Cash Fund.

The State Treasurer shall transfer \$3,300,000 from the General Fund to the Water Resources Cash Fund on or before June 30, 2016, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

Source: Laws 2015, LB661, § 1. Effective date May 21, 2015.

90-543 Transfer to Water Resources Cash Fund.

The State Treasurer shall transfer \$3,300,000 from the General Fund to the Water Resources Cash Fund on or before June 30, 2017, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

Source: Laws 2015, LB661, § 2. Effective date May 21, 2015.

90-544 Transfer to Water Sustainability Fund.

The State Treasurer shall transfer \$11,000,000 from the General Fund to the Water Sustainability Fund on or before June 30, 2016, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

Source: Laws 2015, LB661, § 3. Effective date May 21, 2015.

90-545 Transfer to Water Sustainability Fund.

The State Treasurer shall transfer \$11,000,000 from the General Fund to the Water Sustainability Fund on or before June 30, 2017, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

Source: Laws 2015, LB661, § 4. Effective date May 21, 2015.

90-546 Transfer to Nebraska Resources Development Fund.

The State Treasurer shall transfer \$3,000,000 from the Water Sustainability Fund to the Nebraska Resources Development Fund on or before August 1, 2015.

Source: Laws 2015, LB661, § 5. Effective date May 21, 2015.

90-547 Transfer to Nebraska Resources Development Fund.

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The State Treasurer shall transfer \$3,000,000 from the Water Sustainability Fund to the Nebraska Resources Development Fund on or before August 1, 2016.

Source: Laws 2015, LB661, § 6. Effective date May 21, 2015.

90-548 Transfer to Property Tax Credit Cash Fund.

The State Treasurer shall transfer \$202,000,000 from the General Fund to the Property Tax Credit Cash Fund on or before December 15, 2015, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services.

Source: Laws 2015, LB661, § 7. Effective date May 21, 2015.

90-549 Transfer to Property Tax Credit Cash Fund.

The State Treasurer shall transfer \$202,000,000 from the General Fund to the Property Tax Credit Cash Fund on or before December 15, 2016, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services.

Source: Laws 2015, LB661, § 8. Effective date May 21, 2015.

90-550 Transfer to Nebraska Cultural Preservation Endowment Fund.

The State Treasurer shall transfer an amount as directed by the budget administrator of the budget division of the Department of Administrative Services, pursuant to subsections (3) and (4) of section 82-331, not to exceed \$750,000, from the General Fund to the Nebraska Cultural Preservation Endowment Fund on December 31, 2015, or as soon thereafter as administratively possible.

Source: Laws 2015, LB661, § 9. Effective date May 21, 2015.

90-551 Transfer to Nebraska Cultural Preservation Endowment Fund.

The State Treasurer shall transfer an amount as directed by the budget administrator of the budget division of the Department of Administrative Services, pursuant to subsections (3) and (4) of section 82-331, not to exceed \$750,000, from the General Fund to the Nebraska Cultural Preservation Endowment Fund on December 31, 2016, or as soon thereafter as administratively possible.

Source: Laws 2015, LB661, § 10. Effective date May 21, 2015.

90-552 Transfer to General Fund.

The State Treasurer shall transfer \$147,000 from the City of the Metropolitan Class Development Fund to the General Fund on July 1, 2015, or as soon thereafter as administratively possible.

Source: Laws 2015, LB661, § 11. Effective date May 21, 2015.

90-553 Transfer to General Fund.

The State Treasurer shall transfer \$98,000 from the City of the Primary Class Development Fund to the General Fund on July 1, 2015, or as soon thereafter as administratively possible.

Source: Laws 2015, LB661, § 12. Effective date May 21, 2015.

90-554 Transfer to General Fund.

The State Treasurer shall transfer \$150,000 from the Convention Center Support Fund to the General Fund on July 1, 2015, or as soon thereafter as administratively possible.

Source: Laws 2015, LB661, § 13. Effective date May 21, 2015.

90-555 Transfer to State Park Cash Revolving Fund.

The State Treasurer, at the direction of the budget administrator of the budget division of the Department of Administrative Services, shall transfer \$1,000,000 from the State Recreation Road Fund to the State Park Cash Revolving Fund between July 1, 2015, and July 31, 2015. The State Treasurer, at the direction of the budget administrator of the budget division of the Department of Administrative Services, shall transfer \$1,000,000 from the State Recreation Road Fund to the State Park Cash Revolving Fund between July 1, 2016, and July 31, 2016.

Source: Laws 2015, LB661, § 14. Effective date May 21, 2015.

90-556 Transfer to General Fund.

The State Treasurer shall transfer \$200,000 from the Resource Recovery Fund to the General Fund on or before July 5, 2015.

Source: Laws 2015, LB661, § 15. Effective date May 21, 2015.

90-557 Transfer to General Fund.

The State Treasurer shall transfer \$200,000 from the Nebraska Collection Agency Fund to the General Fund on or before July 5, 2015.

Source: Laws 2015, LB661, § 16. Effective date May 21, 2015.

90-558 Republican River Compact Litigation Contingency Cash Fund; created; use; investment.

The Republican River Compact Litigation Contingency Cash Fund is created. The Director of Administrative Services shall use the fund to make payments in an amount up to \$5,500,000 in accordance with any court order pursuant to Kansas v. Nebraska, No. 126 Original. Such payment or payments shall only be made by the Department of Administrative Services upon written certification by the Attorney General of the amount necessary to satisfy the court-ordered amount. The fund shall receive revenue from fund transfers as authorized by the Legislature and from fees, charges, and any other revenue source specifical-

2015 Supplement

ly designated by the Legislature for deposit in the fund. Further, upon the written certification of the Attorney General to the Director of Administrative Services that the State of Nebraska has satisfied in full its payment requirements ordered by the court pursuant to Kansas v. Nebraska, No. 126 Original, the fund shall be terminated and any remaining balance shall be transferred to the Cash Reserve Fund. Any money in the Republican River Compact Litigation Contingency Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 2015, LB661, § 17. Effective date May 21, 2015.

Cross References

Nebraska Capital Expansion Act, see section 72-1269. Nebraska State Funds Investment Act, see section 72-1260.

90-559 Department of Correctional Services; Operations.

AGENCY NO. 46 — DEPARTMENT OF CORRECTIONAL SERVICES

Program No. 200 - Operations

| | FY2015-16 | FY2016-17 |
|---------------------|-------------|-------------|
| GENERAL FUND | 200,125,515 | 191,191,700 |
| CASH FUND | 2,126,000 | 2,126,000 |
| FEDERAL FUND est. | 1,758,021 | 1,762,858 |
| REVOLVING FUND est. | 18,780,835 | 18,935,977 |
| PROGRAM TOTAL | 222,790,371 | 214,016,535 |
| SALARY LIMIT | 105,894,527 | 105,496,351 |

The unexpended General Fund appropriation balance existing on June 30, 2015, is hereby reappropriated.

Included in the salary limitations provided by this section is \$3,672,087 for FY2015-16 and \$3,672,087 for FY2016-17 for Revolving Fund salaries for program classifications 390 and 563, that shall not be limited to the amounts shown.

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

- No. 260 Nebraska Correctional Youth Facility
- No. 300 Tecumseh Correctional Center
- No. 368 Lincoln Community Corrections Center
- No. 369 Omaha Community Corrections Center
- No. 370 Central Office
- No. 372 Nebraska State Penitentiary
- No. 373 Nebraska Center for Women York
- No. 375 Diagnostic and Evaluation Center
- No. 376 Lincoln Correctional Center
- No. 377 Omaha Correctional Center
- No. 386 McCook Incarceration Work Camp
- No. 389 Adult Parole Administration

No. 390 - Federal Surplus Property

No. 495 - Department Central Warehouse

No. 563 - Correctional Industries

Revolving Fund expenditures shall not be limited to the amounts shown.

It is the intent of the Legislature that the Department of Correctional Services investigate the feasibility of leasing the former Lancaster County jail facility located in Air Park and owned by the Airport Authority of the City of Lincoln, Nebraska, and consider making this facility a community corrections facility instead of a minimum-security facility. The department shall issue a report to the Appropriations Committee of the Legislature electronically on this subject by January 1, 2016.

It is the intent of the Legislature that the Department of Correctional Services reduce mandatory overtime at the department's facilities. The department shall examine reducing mandatory overtime by studying its pay structure, including, but not limited to, adopting a pay structure that allows employees to advance through the pay line, adopting a step plan or a similar-type plan, or by adopting another method that gives incentives for employees to remain employed by the department. The department may conduct a salary survey to see if the department's salaries are competitive with other entities which it competes with for employees. The department shall issue a report to the Appropriations Committee of the Legislature electronically on this subject by January 1, 2016.

It is the intent of the Legislature that the Department of Correctional Services implement a needs assessment regarding behavioral and mental health treatment and staffing. The needs assessment shall be completed by appropriately trained mental health professionals. The assessment shall include:

- (1) Review and summary of relevant existing data sources;
- (2) A detailed review of need factors in the Department of Correctional Services population including risk behaviors, mental health needs, behavioral health needs, and diagnosis;
- (3) A detailed review of existing treatment and analysis of the adequacy of that treatment based on:
 - (a) Professional standards of care;
 - (b) Best practices;
- (c) Availability of programming aligned with mental health needs and diagnosis (using valid instrumentation); and
 - (d) Availability in different facilities and levels of custody; and
 - (4) Analysis of needs, based on data gathered regarding:
 - (a) Staffing needs to meet professional standards of care;
- (b) Needs related to developing new or different treatment based on needs analysis; and
- (c) Needs related to achieving an appropriate level of service that meets the goals of institutional and community safety and community integration.

The department shall issue a report to the Appropriations Committee of the Legislature electronically on this subject by January 1, 2016.

There is included in the appropriation to this program for FY2015-16 \$5,000,000 General Funds, which shall only be used to contract with county jail facilities to house Department of Correctional Services facilities inmates on a

APPROPRIATIONS

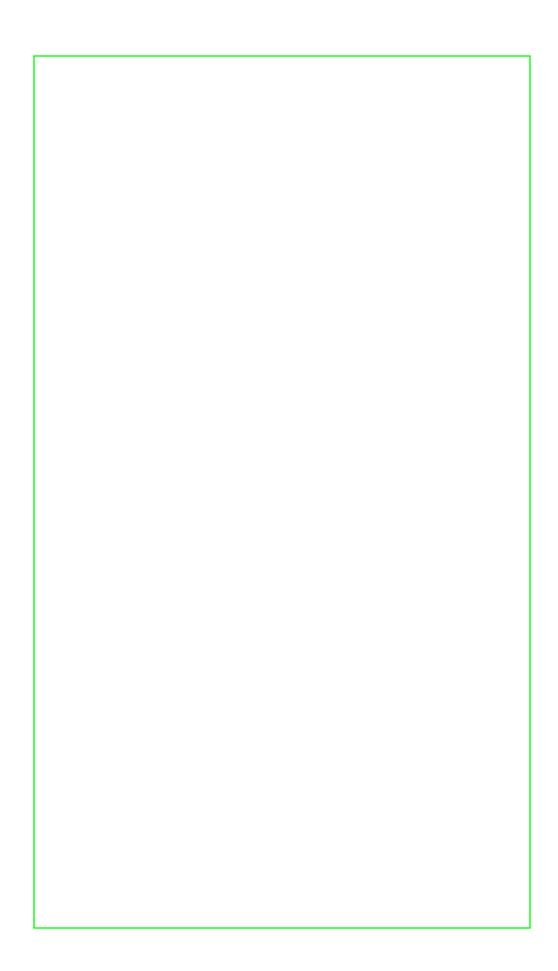
temporary basis. If the department estimates that the need to contract with county jail facilities to house department facilities inmates still exists in FY2016-17, the department may request General Funds for this purpose. It is the intent of the Legislature that no further funding be provided after FY2016-17 to contract with county jail facilities to house Department of Correctional Services facilities inmates.

It is intended that the Department of Correctional Services shall maintain a Department Contingency Fund and a Department Equipment Fund.

Source: Laws 2015, LB598A, § 1; Laws 2015, LB605A, § 1; Laws 2015, LB657, § 162.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB657, section 162, with LB598A, section 1, and LB605A, section 1, to reflect all amendments.

Note: Laws 2015, LB657, became operative July 1, 2015. Changes made by LB598A and LB605A became effective August 30, 2015.



APPENDIX

CLASSIFICATION OF PENALTIES

| | CLASSIFICATION OF TENALTIES |
|---------------|---|
| CLASS IA FELO | ONY |
| | imprisonment (persons 18 years old or older) |
| | imum for persons under 18 years old–life imprisonment |
| | mum for persons under 18 years old–forty years' imprisonment |
| 28-202 | Criminal conspiracy to commit a Class IA felony |
| 28-303 | Murder in the first degree |
| 28-313 | Kidnapping |
| 28-391 | Murder of an unborn child in the first degree |
| 28-1223 | Using explosives to damage or destroy property resulting in death |
| 28-1224 | Using explosives to kill or injure any person resulting in death |
| CLASS IB FELO | DNY |
| Max | imum-life imprisonment |
| | mum-twenty years' imprisonment |
| 28-111 | Sexual assault of a child in the first degree committed against a person |
| | because of his or her race, color, religion, ancestry, national origin, |
| | gender, sexual orientation, age, or disability or because of his or her |
| | association with such a person |
| 28-111 | Sexual assault of a child in the second or third degree, with prior |
| | sexual assault convictions, committed against a person because of his |
| | or her race, color, religion, ancestry, national origin, gender, sexual |
| | orientation, age, or disability or because of his or her association with |
| 28-115 | such a person |
| 28-113 | Sexual assault of a child in the second or third degree with prior sexual assault conviction committed against a pregnant woman |
| 28-115 | Sexual assault of a child in the first degree committed against a |
| 20-113 | pregnant woman |
| 28-202 | Criminal conspiracy to commit a Class IB felony |
| 28-304 | Murder in the second degree |
| 28-319.01 | Sexual assault of a child in the first degree |
| 28-319.01 | Sexual assault of a child in the first degree with prior sexual assault |
| | conviction |
| 28-392 | Murder of an unborn child in the second degree |
| 28-416 | Knowingly or intentionally manufacturing, distributing, delivering, |
| | dispensing, or possessing with intent to manufacture, distribute, |
| | deliver, or dispense amphetamine or methamphetamine in a quantity of |
| | 140 grams or more |
| 28-416 | Offenses relating to amphetamine or methamphetamine in a quantity of |
| | at least 10 grams but less than 28 grams, second or subsequent offense |
| 20.416 | involving minors or near youth facilities |
| 28-416 | Offenses relating to amphetamine or methamphetamine in a quantity of |

28 grams or more involving minors or near youth facilities

APPENDIX CLASS IB FELONY 28-416 Possessing a firearm while violating prohibition on the manufacture, distribution, delivery, dispensing, or possession of amphetamine or methamphetamine in a quantity of at least 28 grams Knowingly or intentionally manufacturing, distributing, delivering, 28-416 dispensing, or possessing with intent to manufacture, distribute, deliver, or dispense cocaine or any mixture containing cocaine, or base cocaine (crack) or any mixture containing base cocaine, in a quantity of 140 grams or more 28-416 Knowingly or intentionally manufacturing, distributing, delivering, dispensing, or possessing with intent to manufacture, distribute, deliver, or dispense heroin or any mixture containing heroin in a quantity of 140 grams or more Offenses relating to cocaine or base cocaine (crack) in a quantity of 28 28-416 grams or more involving minors or near youth facilities 28-416 Offenses relating to cocaine or base cocaine (crack) in a quantity of at least 10 grams but less than 28 grams, second or subsequent offense involving minors or near youth facilities Possessing a firearm while violating prohibition on the manufacture, 28-416 distribution, delivery, dispensing, or possession of cocaine or any mixture containing cocaine, or base cocaine (crack) or any mixture containing base cocaine, in a quantity of 28 grams or more 28-416 Offenses relating to heroin in a quantity of 28 grams or more involving minors or near youth facilities 28-416 Offenses relating to heroin in a quantity of at least 10 grams but less than 28 grams, second or subsequent offense involving minors or near youth facilities Possessing a firearm while violating prohibition on the manufacture, 28-416 distribution, delivery, dispensing, or possession of heroin or any mixture containing heroin in a quantity of at least 28 grams Permitting a child or vulnerable adult to inhale, have contact with, or 28-457 ingest methamphetamine resulting in death 28-707 Child abuse committed knowingly and intentionally and resulting in death 28-1206 Possession of a firearm by a prohibited person, second or subsequent offense Obtaining a real property interest or establishing or operating an 28-1356 enterprise by means of racketeering activity punishable as a Class IA or IB felony CLASS IC FELONY Maximum-fifty years' imprisonment Mandatory minimum-five years' imprisonment 28-202 Criminal conspiracy to commit a Class IC felony Sexual assault of a child in the second degree with prior sexual assault 28-320.01 conviction 28-320.01 Sexual assault of a child in the third degree with prior sexual assault conviction

CLASS IC FELONY 28-320.02 Sexual assault of minor or person believed to be a minor lured by electronic communication device, second offense or with previous conviction of sexual assault Knowingly or intentionally manufacturing, distributing, delivering, 28-416 dispensing, or possessing with intent to manufacture, distribute, deliver, or dispense cocaine or any mixture containing cocaine, or base cocaine (crack) or any mixture containing base cocaine, in a quantity of at least 28 grams but less than 140 grams 28-416 Knowingly or intentionally manufacturing, distributing, delivering, dispensing, or possessing with intent to manufacture, distribute, deliver, or dispense heroin or any mixture containing heroin in a quantity of at least 28 grams but less than 140 grams Offenses relating to cocaine or base cocaine (crack) in a quantity of at 28-416 least 10 grams but less than 28 grams, first offense involving minors or near youth facilities Offenses relating to heroin in a quantity of at least 10 grams but less 28-416 than 28 grams, first offense involving minors or near youth facilities Possessing a firearm while violating prohibition on the manufacture, 28-416 distribution, delivery, dispensing, or possession of cocaine or any mixture containing cocaine, or base cocaine (crack) or any mixture containing base cocaine, in a quantity of at least 10 grams but less than 28 grams Possessing a firearm while violating prohibition on the manufacture, 28-416 distribution, delivery, dispensing, or possession of heroin or any mixture containing heroin in a quantity of at least 10 grams but less than 28 grams Manufacture, distribute, deliver, dispense, or possess exceptionally 28-416 hazardous drug in Schedule I, II, or III of section 28-405, second or subsequent offense involving minors or near youth facilities Knowingly or intentionally manufacturing, distributing, delivering, 28-416 dispensing, or possessing with intent to manufacture, distribute, deliver, or dispense amphetamine or methamphetamine in a quantity of at least 28 grams but less than 140 grams 28-416 Offenses relating to amphetamine or methamphetamine in a quantity of at least 10 grams but less than 28 grams, first offense involving minors or near youth facilities Possessing a firearm while violating prohibition on the manufacture, 28-416 distribution, delivery, dispensing, or possession of amphetamine or methamphetamine in a quantity of at least 10 grams but less than 28 grams Possession of visual depiction of sexually explicit conduct containing a 28-813.01 child by a person with previous conviction Use of firearm to commit a felony 28-1205 Discharge of firearm within certain cities or counties from vehicle or 28-1212.04 proximity of vehicle at a person, structure, vehicle, or aircraft Child pornography by person with previous conviction 28-1463.04 Possession of child pornography with intent to distribute by person 28-1463.05 with previous conviction

CLASS ID FELONY

Maximum-fifty years' imprisonment

| Ma | ndatory minimum–three years' imprisonment |
|-----------|---|
| 28-111 | Kidnapping (certain situations) committed against a person because of |
| | his or her race, color, religion, ancestry, national origin, gender, sexual |
| | orientation, age, or disability or because of his or her association with |
| | such a person |
| 28-111 | Sexual assault in the first degree committed against a person because |
| | of his or her race, color, religion, ancestry, national origin, gender, |
| | sexual orientation, age, or disability or because of his or her |
| | association with such a person |
| 28-111 | Arson in the first degree committed against a person because of his or |
| | her race, color, religion, ancestry, national origin, gender, sexual |
| | orientation, age, or disability or because of his or her association with |
| | such a person |
| 28-111 | Sexual assault of a child in the second degree, first offense, committed |
| | against a person because of his or her race, color, religion, ancestry, |
| | national origin, gender, sexual orientation, age, or disability or because |
| | of his or her association with such a person |
| 28-115 | Sexual assault in the first degree committed against a pregnant woman |
| 28-115 | Sexual assault of a child in the second degree, first offense, committed |
| | against a pregnant woman |
| 28-115 | Domestic assault in the first degree, second or subsequent offense |
| | against same intimate partner, committed against a pregnant woman |
| 28-115 | Assault on an officer, an emergency responder, a state correctional |
| | employee, a Department of Health and Human Services employee, or a |
| | health care professional in the first degree committed against a |
| 20 115 | pregnant woman |
| 28-115 | Certain acts of assault, terroristic threats, kidnapping, or false imprisonment committed by legally confined person against a pregnant |
| | woman |
| 28-202 | Criminal conspiracy to commit a Class ID felony |
| 28-320.02 | Sexual assault of minor or person believed to be a minor lured by |
| 20-320.02 | electronic communication device, first offense |
| 28-416 | Knowingly or intentionally manufacturing, distributing, delivering, |
| 20 410 | dispensing, or possessing with intent to manufacture, distribute, |
| | deliver, or dispense cocaine or any mixture containing cocaine, or base |
| | cocaine (crack) or any mixture containing base cocaine, in a quantity |
| | of at least 10 grams but less than 28 grams |
| 28-416 | Knowingly or intentionally manufacturing, distributing, delivering, |
| | dispensing, or possessing with intent to manufacture, distribute, |
| | deliver, or dispense heroin or any mixture containing heroin in a |
| | quantity of at least 10 grams but less than 28 grams |
| 28-416 | Knowingly or intentionally manufacturing, distributing, delivering, |
| | dispensing, or possessing with intent to manufacture, distribute, |
| | deliver, or dispense amphetamine or methamphetamine in a quantity of |
| | at least 10 grams but less than 28 grams |
| | |
| 1 | |

| | APPENDIX |
|-----------------------|---|
| | AFFENDIA |
| CLASS ID EE | LONN |
| CLASS ID FE 28-416 | Manufacture, distribute, deliver, dispense, or possess exceptionally |
| | hazardous drug in Schedule I, II, or III of section 28-405, first offense involving minors or near youth facilities |
| 28-416 | Possessing a firearm while violating prohibition on the manufacture, distribution, delivery, dispensing, or possession of an exceptionally hazardous drug in Schedule I, II, or III of section 28-405 |
| 28-416 | Manufacture, distribute, deliver, dispense, or possess certain controlled substances in Schedule I, II, or III of section 28-405, second or subsequent offense involving minors or near youth facilities |
| 28-929 | Assault on an officer, an emergency responder, a state correctional employee, a Department of Health and Human Services employee, or a health care professional in the first degree |
| 28-1206 | Possession of a firearm by a prohibited person, first offense |
| 28-1212.02 | Unlawful discharge of firearm at an occupied building, vehicle, or aircraft |
| 28-1463.04 | Child pornography by person 19 years old or older |
| CLASS II FEI | |
| | aximum-fifty years' imprisonment |
| | inimum-one year imprisonment |
| 28-111 | Manslaughter committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-111 | Assault in the first degree committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-111 | Sexual assault in the second degree committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-111 | Arson in the second degree committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-115 | Assault in the first degree committed against a pregnant woman |
| 28-115 | Sexual assault in the second degree committed against a pregnant woman |
| 28-115 | Sexual abuse of an inmate or parolee in the first degree committed against a pregnant woman |
| 28-115 | Sexual abuse of a protected individual, first degree, committed against a pregnant woman |
| 28-115 | Domestic assault in the first degree, first offense, committed against a pregnant woman |
| 28-115 | Domestic assault in the second degree, second or subsequent offense against same intimate partner, committed against a pregnant woman |

CLASS II FELONY 28-115 Assault on an officer, an emergency responder, a state correctional employee, a Department of Health and Human Services employee, or a health care professional in the second degree committed against a pregnant woman 28-201 Criminal attempt to commit a Class IA, IB, IC, or ID felony 28-202 Criminal conspiracy to commit a Class II felony Motor vehicle homicide by person driving under the influence of 28-306 alcohol or drugs with prior conviction of driving under the influence of alcohol or drugs Assault in the first degree 28-308 Kidnapping (certain situations) 28-313 Sexual assault in the first degree 28-319 Sexual assault of a child in the second degree, first offense 28-320.01 28-323 Domestic assault in the first degree, second or subsequent offense 28-324 Robbery Manufacture, distribute, deliver, dispense, or possess exceptionally 28-416 hazardous drug in Schedule I, II, or III of section 28-405 Manufacture, distribute, deliver, dispense, or possess certain controlled 28-416 substances in Schedule I, II, or III of section 28-405, first offense involving minors or near youth facilities Possessing a firearm while violating prohibition on the manufacture, 28-416 distribution, delivery, dispensing, or possession of certain controlled substances in Schedule I, II, or III of section 28-405 Arson in the first degree 28-502 Criminal impersonation by falsely representing business or engaging in 28-638 profession, business, or occupation without license if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$5,000 or more, second or subsequent offense Criminal impersonation by providing false identification information 28-638 to court or law enforcement officer, third or subsequent offense 28-639 Identity theft if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$5,000 or more, second or subsequent offense Child abuse committed knowingly and intentionally and resulting in 28-707 serious bodily injury 28-802 Pandering involving victim of any age, second or subsequent offense 28-802 Pandering involving victim under 18 years old, first offense 28-831 Labor trafficking or sex trafficking of a minor by use of force or threat of force or when minor is under 16 years old Assault on an officer, an emergency responder, a state correctional 28-930 employee, a Department of Health and Human Services employee, or a health care professional in the second degree 28-932 Assault with a deadly or dangerous weapon by a legally confined person committed against a pregnant woman Certain acts of assault, terroristic threats, kidnapping, or false 28-933 imprisonment committed by legally confined person 28-1205 Possession of firearm during commission of a felony

CLASS II FELONY 28-1205 Use of deadly weapon other than a firearm to commit a felony 28-1222 Using explosives to commit a felony, second or subsequent offense 28-1223 Using explosives to damage or destroy property resulting in personal injury 28-1224 Using explosives to kill or injure any person resulting in personal injury 30-3432 Sign or alter without authority or alter, forge, conceal, or destroy a power of attorney for health care or conceal or destroy a revocation with the intent and effect of withholding or withdrawing life-sustaining procedures or nutrition or hydration 60-690 Aiding or abetting a violation of Nebraska Rules of the Road Operation of a motor vehicle while under the influence of alcoholic 60-6,197.03 liquor or of any drug or refusing chemical test, fifth or subsequent offense committed with .15 gram alcohol concentration Destroy, damage, or cause loss to nuclear electrical generating facility 70-2105 or steal or render nuclear fuel unusable or unsafe

CLASS IIA FELONY

28-416

| Minimum-none | | |
|--------------|-----------|---|
| | 28-201 | Attempt to commit a Class II felony |
| | 28-305 | Manslaughter |
| | 28-306 | Motor vehicle homicide by person driving under the influence of |
| | | alcohol or drugs with no prior conviction |
| | 28-309 | Assault in the second degree |
| | 28-310.01 | Strangulation using dangerous instrument, resulting in serious bodily injury, or after previous strangulation conviction |
| | 28-311 | Criminal child enticement with previous conviction of enumerated crimes |
| | 28-311.08 | Distributing or making public a recording of another without his or her consent or knowledge when in a state of undress in a place of solitude or seclusion or when the recording shows another's intimate area |
| | 28-320 | Sexual assault in the second degree |
| | 28-322.02 | Sexual abuse of inmate or parolee in the first degree |
| | 28-322.04 | Sexual abuse of a protected individual in the first degree |
| | 28-323 | Domestic assault in the first degree, first offense |
| | 28-323 | Domestic assault in the second degree, second or subsequent offense |
| | 28-393 | Manslaughter of unborn child |
| | 28-394 | Motor vehicle homicide of unborn child by person driving under the influence of alcohol or drugs with prior conviction of driving under the influence |
| | 28-397 | Assault of unborn child in the first degree |
| | | |

Maximum-twenty years' imprisonment

substances in Schedule I, II, or III of section 28-405

Manufacture, distribute, deliver, dispense, or possess certain controlled

CLASS IIA FELONY 28-416 Manufacture, distribute, deliver, dispense, or possess controlled substances in Schedule IV or V of section 28-405, second or subsequent offense involving minors or near youth facilities 28-507 Burglary 28-518 Theft, value \$5,000 or more 28-603 Forgery in the second degree, face value \$5,000 or more Issuing or passing bad check or other instrument, amount of \$5,000 or 28-611 28-611.01 Issuing a no-account check, amount less than \$1,500 or more, second or subsequent offense 28-620 Unauthorized use of financial transaction device, total value more than \$5,000, within six months from first unauthorized use Criminal possession of four or more financial transaction devices 28-621 28-622 Unlawful circulation of a financial transaction device in the first degree 28-627 Unlawful manufacture of a financial transaction device 28-638 Criminal impersonation by falsely representing business or engaging in profession, business, or occupation without license if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$5,000 or more, second or subsequent offense 28-639 Identity theft if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$5,000 or more, first offense 28-703 Incest with a person under 18 years old 28-707 Child abuse committed negligently resulting in death Possession by a person 19 years old or older of visual depiction of 28-813.01 sexually explicit conduct containing a child Labor trafficking or sex trafficking of a minor without overt force or 28-831 threat of force or if minor is age 16 or older 28-831 Labor trafficking or sex trafficking by inflicting or threatening to inflict serious personal injury or physically restraining or threatening to physically restrain another person 28-912 Escape using force, threat, deadly weapon, or dangerous instrument 28-932 Assault with a deadly or dangerous weapon by a legally confined person 28-1212.03 Possession, receipt, retention, or disposal of a stolen firearm knowing or believing it to be stolen 28-1222 Using explosives to commit a felony, first offense 28-1224 Using explosives to kill or injure any person unless personal injury or death occurs 28-1463.05 Possession of child pornography with intent to distribute by person 19 years old or older Failure by felony sex offender to register under Sex Offender 29-4011 Registration Act, second or subsequent offense 60-6,197.03 Operation of a motor vehicle while under the influence of alcoholic liquor or of any drug or refusing chemical test, fourth offense committed with .15 gram alcohol concentration

CLASS IIA FELONY

Operation of a motor vehicle while under the influence of alcoholic 60-6,197.03 liquor or of any drug or refusing chemical test, fifth or subsequent

offense

60-6,197.06 Operating a motor vehicle when operator's license has been revoked

for driving under the influence, second or subsequent offense

CLASS III FELONY

Maximum-four years' imprisonment and two years' post-release supervision or twenty-five thousand dollars' fine, or both

| | supervision or twenty-live thousand donars' line, or both |
|----------|---|
| | Minimum-none for imprisonment and nine months' post-release |
| | supervision if imprisonment is imposed |
| 8-138 | Officer, agent, or employee receiving deposits on behalf of insolvent bank |
| 8-139 | Acting or assisting another to act as active executive officer of a bank when not licensed |
| 8-175 | Banks, false entry or statements, offenses relating to records |
| 8-224.01 | Substitution or investment of estate or trust assets for or in securities of the trust company controlling the estate or trust; loans of trust company assets to trust company officials or employees |
| 9-814 | Altering lottery tickets to defraud under State Lottery Act |
| 24-216 | Clerk of the Supreme Court intentionally making a false report under oath, perjury |
| 25-2310 | Fraudulently invoking privilege of proceeding in forma pauperis |
| 28-107 | Felony defined outside of criminal code |
| 28-111 | Assault in the second degree committed against a person because of his |
| 20 111 | or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-111 | False imprisonment in the first degree committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-111 | Sexual assault of a child in the third degree, first offense, committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-115 | Assault in the second degree committed against a pregnant woman |
| 28-115 | Sexual assault of a child in the third degree, first offense, committed against a pregnant woman |
| 28-115 | Domestic assault in the second degree, first offense, committed against |
| | a pregnant woman |
| 28-115 | Assault on an officer, an emergency responder, a state correctional employee, a Department of Health and Human Services employee, or a |

pregnant woman

health care professional in the third degree committed against a

CLASS III FELONY 28-115 Assault on an officer, an emergency responder, a state correctional employee, a Department of Health and Human Services employee, or a health care professional using a motor vehicle committed against a pregnant woman Causing serious bodily injury to pregnant woman while driving while 28-115 intoxicated 28-202 Criminal conspiracy to commit a Class III felony Harboring, concealing, or aiding a felon who committed a Class I, IA, 28-204 IB, IC, or ID felony Strangulation without dangerous instrument 28-310.01 Performance of partial-birth abortion 28-328 Sale, transfer, distribution, or giving away of live or viable aborted 28-342 child or consenting to, aiding, or abetting the same Manufacture, distribute, deliver, dispense, or possess controlled 28-416 substances in Schedule IV or V of section 28-405, first offense involving minors or near youth facilities 28-416 Possessing a firearm while violating prohibition on the manufacture, distribution, delivery, dispensing, or possession of controlled substances in Schedule IV or V of section 28-405 28-503 Arson in the second degree 28-602 Forgery in the first degree Issuing a no-account check in an amount of \$5,000 or more, first 28-611.01 offense 28-611.01 Issuing a no-account check in an amount of \$1,500 or more, second or subsequent offense 28-625 Criminal sale of two or more blank financial transaction devices Committing a fraudulent insurance act when the amount involved is 28-631 \$5,000 or more, first offense 28-638 Criminal impersonation by falsely representing business or engaging in profession, business, or occupation without license if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$5,000 or more, first offense 28-638 Criminal impersonation by falsely representing business or engaging in profession, business, or occupation without license if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$1,500 or more but less than \$5,000, second or subsequent offense Criminal impersonation by providing false identification information 28-638 to court or law enforcement officer, second offense 28-639 Identity theft if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$1,500 or more but less than \$5,000, second or subsequent offense 28-703 Incest with a person under 18 years old Pandering involving victim at least 18 years old, first offense 28-802 28-804 Keeping a place of prostitution used by a person under 18 years old practicing prostitution Labor trafficking or sex trafficking without inflicting or threatening to 28-831 inflict serious personal injury or restraining or threatening restraint of another person

| CLASS III FELC | ONY |
|-----------------------|--|
| 28-912 | Escape when detained or under arrest on a felony charge |
| 28-912 | Escape, public servant concerned in detention permits another to |
| 20.015 | escape |
| 28-915 | Perjury and subornation of perjury |
| 28-932 | Assault by legally confined person without a deadly weapon committed against a pregnant woman |
| 28-1102 | Promoting gambling in the first degree, third or subsequent offense |
| 28-1102 | Gambling debt collection |
| 28-1204.01 | Unlawful transfer of a firearm to a juvenile |
| 28-1204.01 28-1205 | Possession of deadly weapon other than a firearm during commission |
| 28-1203 | of a felony |
| 28-1206 | Possession of deadly weapon other than a firearm by a prohibited person |
| 28-1207 | Possession of a defaced firearm |
| 28-1208 | Defacing a firearm |
| 28-1223 | Using explosives to damage or destroy property unless personal injury |
| | or death occurs |
| 28-1344 | Unauthorized access to a computer which deprives another of property or services or obtains property or services of another with value of |
| | \$5,000 or more |
| 28-1345 | Unauthorized access to a computer which causes damages of \$5,000 or |
| 20.1256 | more |
| 28-1356 | Obtaining a real property interest or establishing or operating an enterprise by means of racketeering activity or unlawful debt collection |
| 28-1423 | Swearing falsely regarding sales of tobacco |
| 28-1463.04 | Child pornography by person under 19 years old |
| 30-2219 | Falsifying representation under Uniform Probate Code |
| 30-24,125 | False statement regarding personal property of decedent |
| 30-24,129 | False statement regarding real property of decedent |
| 32-1514 | Forging candidate filing form for election nomination |
| 32-1516 | Forging initials or signatures on official ballots or falsifying, |
| 32 1310 | destroying, or suppressing candidate filing forms |
| 32-1517 | Employer penalizing employee for serving as election official |
| 32-1522 | Unlawful distribution of ballots or other election supplies by election |
| 32 1322 | official, printer, or custodian of supplies |
| 38-140 | Violation of cease and desist order prohibiting the unauthorized |
| | practice of a credentialed profession or unauthorized operation of a |
| | credentialed business under Uniform Credentialing Act |
| 38-1,124 | Violation of cease and desist order prohibiting the unauthorized |
| | practice of a credentialed profession or unauthorized operation of a |
| | credentialed business under Uniform Credentialing Act |
| 44-10,108 | Fraudulent statement in report or statement for benefits from a |
| , | fraternal benefit society |
| 54-1,123 | Selling livestock without evidence of ownership |
| 54-1,124 | Branding another's livestock, defacing marks |
| 54-1,125 | Forging or altering livestock ownership document when value is |
| 0.1,120 | \$1,000 or more |
| 57-1211 | Intentionally making false oath to uranium severance tax return or |
| ·, 1211 | report |
| | |

APPENDIX CLASS III FELONY 60-169 False statement on affidavit of affixture for mobile home or manufactured home 60-690 Aiding or abetting a violation of Nebraska Rules of the Road Motor vehicle accident resulting in serious bodily injury or death, 60-698 violation of duty to stop 66-727 Violation of motor fuel tax laws when the amount involved is \$5,000 or more, provisions relating to evasion of tax, keeping books and records, making false statements 71-7462 Wholesale drug distribution in violation of Wholesale Drug Distributor Licensing Act Veterinary drug distribution in violation of Veterinary Drug 71-8929 Distribution Licensing Act Violation by officer or agent of common carriers in consolidation or 75-151 increase in stock, issuance of securities Falsifying a representation before the Tax Equalization and Review 77-5016.01 Commission 79-541 School district meeting or election, false oath 83-174.05 Failure to comply with community supervision, second or subsequent 83-184 Escape from custody (certain situations) **CLASS IIIA FELONY** Maximum-three years' imprisonment and eighteen months' post-release supervision or ten thousand dollars' fine, or both Minimum-none for imprisonment and nine months' post-release supervision if imprisonment is imposed 28-111 Terroristic threats committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person 28-111 Stalking, certain situations or subsequent conviction within 7 years, committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person Arson in the third degree, damages of \$100 or more, committed 28-111 against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person Criminal mischief, pecuniary loss in excess of \$300 or substantial 28-111 disruption of public communication or utility, committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person Unauthorized application of graffiti, second or subsequent offense, 28-111 committed against a person because of his or her race, color, religion,

or because of his or her association with such a person

ancestry, national origin, gender, sexual orientation, age, or disability

| CLASS IIIA F | ELONY |
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| 28-115 | Sexual abuse of an inmate or parolee in the second degree committed |
| | against a pregnant woman |
| 28-115 | Sexual abuse of a protected individual, second degree, committed |
| | against a pregnant woman |
| 28-115 | Domestic assault in the third degree, second or subsequent offense |
| | against same intimate partner, committed against a pregnant woman |
| 28-201 | Criminal attempt to commit a Class IIA felony |
| 28-202 | Criminal conspiracy to commit a Class IIIA felony |
| 28-204 | Harboring, concealing, or aiding a felon who committed a Class II or |
| | IIA felony |
| 28-306 | Motor vehicle homicide by person driving in a reckless manner |
| 28-311 | Criminal child enticement |
| 28-311.01 | Terroristic threats |
| 28-311.04 | Stalking (certain situations) |
| 28-314 | False imprisonment in the first degree |
| 28-320.01 | Sexual assault of a child in the third degree, first offense |
| 28-322.03 | Sexual abuse of an inmate or parolee in the second degree |
| 28-322.04 | Sexual abuse of a protected individual in the second degree |
| 28-323 | Domestic assault in the third degree, second or subsequent offense |
| | (certain situations) |
| 28-386 | Knowing and intentional abuse, neglect, or exploitation of a vulnerable |
| | adult |
| 28-394 | Motor vehicle homicide of an unborn child by person driving under the |
| | influence of alcohol or drugs with no prior conviction |
| 28-398 | Assault of an unborn child in the second degree |
| 28-416 | Manufacture, distribute, deliver, dispense, or possess controlled |
| | substances in Schedule IV or V of section 28-405 |
| 28-457 | Permitting a child or vulnerable adult to ingest methamphetamine, |
| | second or subsequent offense |
| 28-457 | Permitting a child or vulnerable adult to inhale, have contact with, or |
| 20.624 | ingest methamphetamine causing serious bodily injury |
| 28-634 | Unlawful use of an electronic payment card scanning device or |
| 20.707 | reencoder, second or subsequent offense |
| 28-707 | Child abuse committed knowingly and intentionally and not resulting |
| 20.707 | in serious bodily injury or death |
| 28-707 | Child abuse committed negligently, resulting in serious bodily injury |
| 20 021 | but not death |
| 28-831 | Knowingly benefitting or participating in a labor trafficking or sex |
| 28 004 | trafficking venture |
| 28-904 28-904 | Resisting arrest, second or subsequent offense Resisting arrest using deadly or dangerous weapon |
| 28-931 | Assault on an officer, an emergency responder, a state correctional |
| 20-931 | employee, a Department of Health and Human Services employee, or a |
| | health care professional in the third degree |
| 28-931.01 | Assault on an officer, an emergency responder, a state correctional |
| 20-931.UI | employee, a Department of Health and Human Services employee, or a |
| | health care professional using a motor vehicle |
| 28-932 | Assault by legally confined person without a deadly weapon |
| 20 732 | Assuant by regardy commission person without a deadily weapon |
| | |

| | APPENDIX |
|--------------------|--|
| CLASS IIIA F | TEL ONV |
| 28-934 | Assault with a bodily fluid against a public safety officer with |
| 28-1005 | knowledge that bodily fluid was infected with HIV, Hep B, or Hep C Dogfighting, cockfighting, bearbaiting, etc., promoter, owner, |
| 28-1009 | employee, property owner, or spectator Cruel mistreatment of animal not involving torture or mutilation, |
| 28-1009 | second or subsequent offense |
| 28-1009 28-1009 | Cruel mistreatment of animal involving torture or mutilation Harassment of police animal resulting in death of animal |
| 28-1463.05 | Possession of child pornography with intent to distribute by person under 19 years old |
| 29-4011 | Failure by felony sex offender to register under Sex Offender Registration Act, first offense |
| 29-4011 | Failure by misdemeanor sex offender to register under Sex Offender Registration Act, second or subsequent offense |
| 53-180.05 | Knowingly and intentionally dispensing alcohol in any manner to minors or incompetents resulting in serious bodily injury or death caused by the minors' consumption or impaired condition |
| 60-690 | Aiding or abetting a violation of Nebraska Rules of the Road |
| 60-698 | Motor vehicle accident resulting in injury other than serious bodily injury, violation of duty to stop |
| 60-6,197.03 | Operation of a motor vehicle while under the influence of alcoholic liquor or of any drug or refusing chemical test, third offense committed with .15 gram alcohol concentration |
| 60-6,197.03 | Operation of a motor vehicle while under the influence of alcoholic liquor or of any drug or refusing chemical test, fourth offense committed with less than .15 gram alcohol concentration |
| 60-6,198 | Causing serious bodily injury to person or unborn child while driving while intoxicated |
| 71-4839 | Knowingly purchase or sell a body part for transplantation, therapy, research, or education if removal is to occur after death |
| 71-4840 | Intentionally falsifying, forging, concealing, defacing, or obliterating a document related to anatomical gifts for financial gain |
| CLASS IV FE | |
| | aximum—two years' imprisonment and twelve months' post-release |
| | pervision or ten thousand dollars' fine, or both |
| | inimum–none for imprisonment and nine months' post-release supervis |
| 2-1825 | imprisonment is imposed Forge, counterfeit, or use without authorization an inspection legend or |
| 8-103 | certificate of Director of Agriculture on potatoes Department of Banking and Finance personnel borrowing money from certain financial institutions or aiding or abetting such violation |
| 8-133 | Inducing person to make or retain deposit in bank or accepting such |

1410

Bank officer, employee, director, or agent violating loan limits

Illegal bank loans to executive officers, directors, or shareholders

inducement

resulting in insolvency of bank

8-142

8-143.01

| CLASS IV FE | YI ONV |
|-------------|---|
| 8-147 | Banks, illegal transfer of assets, limitation on amounts of loans and |
| 0-14/ | investments |
| 8-1,139 | Financial institutions, misappropriation of funds or assets |
| 8-225 | Trust companies, false statement or book entry, destruction or secretion of records |
| 8-333 | Building and loan association, false statement or book entry |
| 8-1117 | Violation of Securities Act of Nebraska |
| 8-1729 | Willful violation of Commodity Code or rule, regulation, or order |
| 0 172) | under the code |
| 9-262 | Second or subsequent violation of Nebraska Bingo Act when not otherwise specified |
| 9-262 | Specified violations of Nebraska Bingo Act |
| 9-262 | Intentionally employing or possessing device to facilitate cheating at |
| <i>-</i> | bingo or using any fraud in connection with a bingo game, gain of \$1,500 or more |
| 9-352 | Second or subsequent violation of Nebraska Pickle Card Lottery Act |
| | when not otherwise specified |
| 9-352 | Specified violations of Nebraska Pickle Card Lottery Act |
| 9-352 | Intentionally employing or possessing device to facilitate cheating at |
| | lottery by sale of pickle cards or using any fraud in connection with |
| | such lottery, gain of \$1,500 or more |
| 9-434 | Second or subsequent violation of Nebraska Lottery and Raffle Act |
| | when not otherwise specified |
| 9-434 | Specified violations of Nebraska Lottery and Raffle Act |
| 9-434 | Intentionally employing or possessing device to facilitate cheating at lottery or raffle, or using any fraud in connection with such lottery or raffle, gain of \$1,500 or more |
| 9-652 | Second or subsequent violation of Nebraska County and City Lottery Act when not otherwise specified |
| 9-652 | Specified violations of Nebraska County and City Lottery Act |
| 9-652 | Intentionally employing or possessing device to facilitate cheating at keno, or using any fraud in connection with keno, gain of \$1,500 or more |
| 9-814 | Providing false information pursuant to State Lottery Act |
| 10-509 | Funding bonds of counties, fraudulent issue or use |
| 11-101.02 | False statement in oath of office |
| 23-135.01 | False claim against county when value is \$1,500 or more |
| 23-3113 | County purchasing agent or staff member violating County Purchasing |
| | Act |
| 25-1630 | Tampering with jury list |
| 25-1635 | Illegal disclosure of juror names |
| 28-111 | Assault in the third degree (certain situations) committed against a |
| | person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-111 | Stalking, first offense or certain situations, committed against a person |
| 20 111 | because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| | |

CLASS IV FELONY 28-111 False imprisonment in the second degree committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person Sexual assault in the third degree committed against a person because 28-111 of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person 28-111 Arson in the third degree, damages less than \$100, committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person Criminal mischief, pecuniary loss of \$500 or more but less than 28-111 \$1,500, committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person Criminal trespass in the first degree committed against a person 28-111 because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person Assault in the third degree (certain situations) committed against a 28-115 pregnant woman 28-115 Sexual assault in the third degree committed against a pregnant woman 28-115 Domestic assault in the third degree, first offense, committed against a pregnant woman 28-201 Criminal attempt to commit certain Class III or IIIA felonies 28-202 Criminal conspiracy to commit a Class IV felony 28-204 Harboring, concealing, or aiding a felon who committed a Class III or IIIA felony Obstructing the apprehension of a felon who committed a felony other 28-204 than a Class IV felony Aiding consummation of felony 28-205 Assisting suicide 28-307 28-311.08 Knowingly recording, by video, photographic, digital, or other electronic means, another person in a state of undress without his or her consent or knowledge in a place of solitude or seclusion Knowingly viewing another person in a state of undress as it is 28-311.08 occurring without his or her consent or knowledge in a place of solitude or seclusion, subsequent offense 28-311.08 Knowingly photograph, film, record, or live broadcast an image of the intimate area of any other person without his or her knowledge and consent when his or her intimate area would not be generally visible to the public, subsequent offense Violation of custody with intent to deprive custodian of custody of 28-316 28-323 Domestic assault in the third degree by intentionally and knowingly causing bodily injury to his or her intimate partner or by threatening an intimate partner with imminent bodily injury, second or subsequent offense

| | ELONY |
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| 28-332 | Abortion violations |
| 28-335 | Abortion by other than licensed physician |
| 28-335 | Physician knowingly or recklessly performs, induces, or attempts to perform or induce abortion without being physically present |
| 28-336 | Abortion by other than accepted medical procedures |
| 28-346 | Use of premature infant aborted alive for experimentation |
| 28-394 | Motor vehicle homicide of an unborn child by person driving in a reckless manner |
| 28-3,108 | Intentional or reckless performance of or attempt to perform abortion in violation of Pain-Capable Unborn Child Protection Act |
| 28-412 | Unlawful prescription of narcotic drugs for detoxification or maintenance treatment |
| 28-416 | Knowingly or intentionally unlawfully possessing controlled substance other than marijuana or synthetically produced cannabinoids |
| 28-416 | Knowingly or intentionally possessing more than one pound of marijuana |
| 28-416 | Possession of money used or intended to be used to violate provisions relating to controlled substances |
| 28-418 | Knowing or intentional violation of Uniform Controlled Substances Act |
| 28-451 | Possession of anhydrous ammonia with intent to manufacture methamphetamine |
| 28-452 | Possession of ephedrine, pseudoephedrine, or phenylpropanolamine with intent to manufacture methamphetamine |
| 28-457 | Permitting a child or vulnerable adult to inhale or have contact with methamphetamine, second or subsequent offense |
| 28-504 | Arson in the third degree, damages of \$1,500 or more |
| 28-505 | Burning to defraud insurer |
| 28-508 | Possession of burglar's tools |
| 28-514 | Theft of lost, mislaid, or misdelivered property when value is over \$5,000 |
| 28-516 | Unauthorized use of a propelled vehicle, third or subsequent offense |
| 28-518 | Theft when value is \$1,500 or more but less than \$5,000 |
| 28-518 | Theft when value is more than \$500 but less than \$1,500, second or subsequent offense |
| 28-518 | Theft when value is \$500 or less, third or subsequent offense |
| 28-519 | Criminal mischief, pecuniary loss of \$5,000 or more or substantial disruption of public communication or utility service |
| 28-524 | Unauthorized application of graffiti, second or subsequent offense |
| 28-603 | Forgery in the second degree when face value is \$1,500 or more but less than \$5,000 |
| 28-604 | Criminal possession of a forged instrument prohibited by section 28-602 |
| 28-604 | Criminal possession of a forged instrument prohibited by section 28-603, amount or value is \$5,000 or more |
| 28-605 | Criminal possession of forgery devices |
| 28-611 | Issuing a bad check or other order in an amount of \$1,500 or more but |

| CLASS IV FE | ELONY |
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| 28-611 | Issuing a bad check or other order in an amount under \$500, second or subsequent offense |
| 28-611 | Issuing or passing a bad check or other instrument in amount of \$500 or more but less than \$1,500, second or subsequent offense |
| 28-611.01 | Issuing a no-account check in an amount of \$1,500 or more but less than \$5,000, first offense |
| 28-611.01 | Issuing a no-account check in an amount under \$1,500, second or subsequent offense |
| 28-612 | False statement or book entry in or destruction or secretion of records of financial institution or organization |
| 28-619 | Issuing two or more false financial statements to obtain two or more financial transaction devices |
| 28-620 | Unauthorized use of a financial transaction device when total value is \$1,500 or more but less than \$5,000 within a six-month period |
| 28-621 | Criminal possession of two or three financial transaction devices |
| 28-623 | Unlawful circulation of a financial transaction device in the second degree |
| 28-624 | Criminal possession of two or more blank financial transaction devices |
| 28-625 | Criminal sale of one blank financial transaction device |
| 28-626 | Criminal possession of a forgery device |
| 28-628 | Laundering of sales forms |
| 28-629 | Unlawful acquisition of sales form processing services |
| 28-630 | Unlawful factoring of a financial transaction device |
| 28-631 | Committing a fraudulent insurance act when the amount involved is |
| | \$1,500 or more but less than \$5,000 |
| 28-631 | Committing a fraudulent insurance act when the amount involved is \$500 or more but less than \$1,500, second or subsequent offense |
| 28-631 | Committing a fraudulent insurance act with intent to defraud or deceive |
| 28-634 | Unlawful use of an electronic payment card scanning device or reencoder, first offense |
| 28-638 | Criminal impersonation by falsely representing business or engaging in profession, business, or occupation without license if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$1,500 or more but less than \$5,000, first offense |
| 28-638 | Criminal impersonation by falsely representing business or engaging in profession, business, or occupation without license if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$500 or more but less than \$1,500, second or subsequent offense |
| 28-638 | Criminal impersonation by falsely representing business or engaging in profession, business, or occupation without license if no credit, money, goods, services, or other thing of value was gained or was attempted to be gained, or if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was less than \$500, third or subsequent offense |
| 28-638 | Criminal impersonation by providing false identification information to court or law enforcement officer, first offense |

CLASS IV FELONY 28-639 Identity theft if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$1,500 or more but less than \$5,000, first offense Identity theft if the credit, money, goods, services, or other thing of 28-639 value that was gained or was attempted to be gained was \$500 or more but less than \$1,500, second or subsequent offense Identity theft if no credit, money, goods, services, or other thing of 28-639 value was gained or was attempted to be gained, or if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was less than \$500, third or subsequent offense 28-640 Identity fraud, second or subsequent offense Criminal nonsupport in violation of a court order 28-706 Solicitation of prostitution, second or subsequent offense 28-801.01 28-801.01 Solicitation of prostitution with person under 18 years old, first offense 28-804 Keeping a place of prostitution used by person 18 years of age or older practicing prostitution 28-813.01 Possession by a minor of visual depiction of sexually explicit conduct containing a child Enticement by electronic communication device 28-833 Operating a motor vehicle to avoid arrest which is a second or 28-905 subsequent offense, results in death or injury, or involves willful reckless driving 28-905 Operating a boat to avoid arrest for felony 28-912 Escape (certain situations excepted) 28-912 Knowingly causing or facilitating an escape 28-912.01 Accessory to escape of juvenile from custody of Office of Juvenile Services 28-917 Bribery 28-918 Bribery of a witness Witness accepting bribe or benefit 28-918 28-919 Tampering with witness, informant, or juror 28-920 Bribery of a juror 28-920 Juror accepting bribe or benefit 28-922 Tampering with physical evidence 28-935 Fraudulently filing a financing statement, lien, or document Abandonment or cruel neglect of animal resulting in serious injury, 28-1009 illness, or death 28-1102 Promoting gambling in the first degree, second offense 28-1202 Carrying a concealed weapon, second or subsequent offense Transporting or possessing a machine gun, short rifle, or short shotgun 28-1203 28-1204.04 Unlawful possession of a firearm at a school 28-1215 Unlawful possession of explosive materials in the first degree Unlawful sale of explosives 28-1217 Explosives, obtaining a permit through false representations 28-1219 28-1220 Possession of a destructive device 28-1221 Threatening the use of explosives or placing a false bomb Removing, abandoning, or concealing human skeletal remains or 28-1301 burial goods 28-1307 Sell or offer for sale diseased meat

CLASS IV FELONY 28-1343.01 Unauthorized computer access creating grave risk of death 28-1344 Unauthorized access to a computer which deprives another of property or services or obtains property or services of another with value of \$1,500 or more but less than \$5,000 Unauthorized access to a computer causing damages of \$1,500 or more 28-1345 but less than \$5,000 28-1351 Unlawful membership recruitment for an organization or association engaged in criminal acts 28-1469 Operation of aircraft while under the influence of alcohol or drugs, third or subsequent offense Unlawful paramilitary activities 28-1482 Failing to appear when on bail for felony offense 29-908 Election falsification on voter registration 32-312 Election falsification for unlawful use of list of registered voters 32-330 32-915 Election falsification on provisional ballot Election falsification on registering or voting outside the country 32-939 32-947 Election falsification on ballot to vote early 32-949 Election falsification on ballot to vote early Election falsification 32-1502 Elections, unlawful registration acts 32-1503 Elections, neglect of duty, corruption, or fraud by deputy registrar 32-1504 32-1508 Election registration, perjury by voter 32-1526 Fraudulent voting by election official 32-1529 Resident of another state voting in this state Voting by ineligible person 32-1530 32-1531 Voting outside county of residence Aiding unlawful voting 32-1532 Procuring another to vote in county other than that of residence 32-1533 Voting more than once in same election 32-1534 Employer coercing political action of employees 32-1537 Deceiving illiterate elector 32-1538 Violations relating to ballots for early voting 32-1539 32-1540 Fraudulent voting 32-1541 Making fraudulent entry in list of voters book 32-1542 Unlawful possession of list of voters book, official summary, or election returns Obtaining or attempting to obtain or destroy ballot boxes or ballots by 32-1543 improper means 32-1544 Destruction or falsification of election materials Disclosing election returns before polls have closed or without 32-1545 authorization from election officials Offering or receiving money for signing petitions or falsely swearing 32-1546 to circulator's affidavit on petition Special elections by mail, specified violations 32-1551 37-554 Prohibited use of explosives or poisons in waters of state 37-1288 Forgery of motorboat title or certificate or use of false name in bill of sale or sworn statement of ownership 37-1298 Knowingly transfer motorboat without salvage certificate of title

CLASS IV FELONY 38-1,117 False or forged document or fraud in procuring license, certificate, or registration to practice a health profession, aiding or abetting person practicing without a credential, or impersonating a credentialed person Person purporting to be a physician's assistant when not licensed 38-2052 Psychologist filing false diploma, license of another, or forged 38-3130 affidavit of identification 42-924 Knowingly violating a protection order issued pursuant to domestic abuse or harassment case with a prior conviction for violating a protection order 44-165 Financial conglomerate or its directors, officers, employees, or agents violating supervision requirements Borrowing or rental of securities of insurance company by member, 44-3,121 director, or attorney 44-2146 Willful violation of Insurance Holding Company System Act Willful filing of false report under Insurance Holding Company 44-2147 System Act Loan broker collecting advance fee in excess of \$300 and other 45-191.03 violations of loan broker provisions 45-926 Operating delayed deposit services business without license 46-155 Irrigation districts, officers interested in contracts, accepting bribes or gratuities 48-654.01 Engaging in business practices to avoid higher combined tax rates under the Employment Security Law 49-1476.01 Campaign contributions or expenditures by state lottery contractor 49-14,134 Filing false statement, report, or verification under Nebraska Political Accountability and Disclosure Act Perjury before Nebraska Accountability and Disclosure Commission 49-14,135 Using false document of livestock ownership 54-1,125 Forging or altering livestock ownership document when value is over 54-1,125 \$300 but less than \$1,000 54-622.01 Owner of dangerous dog which inflicts serious bodily injury, second or subsequent offense 54-753.05 Importation of livestock in violation of an embargo issued by State Veterinarian 54-903 Intentionally, knowingly, or recklessly abandon or cruelly neglect livestock animal resulting in serious injury or illness or death of the livestock animal 54-903 Cruelly mistreat a livestock animal, second or subsequent offense 54-1808 Violation of Nebraska Livestock Sellers Protective Act 54-1913 Violation of Nebraska Meat and Poultry Inspection Law with intent to defraud or by distributing adulterated article 57-719 Preparation or presentation of false or fraudulent oil and gas severance tax document 59-801 Unlawful restraint of trade or commerce 59-802 Unlawful monopolizing of trade or commerce 59-805 Unlawful restraint of trade; underselling Corporation or other association engaged in unlawful restraint of trade 59-815 59-825 Refusal to attend and testify in restraint of trade proceedings Unlawful sale and distribution of cigarettes 59-1522

CLASS IV FELONY 59-1757 Violations in sales or leases of seller-assisted marketing plans 60-176 Knowing transfer of wrecked, damaged, or destroyed motor vehicle, all-terrain vehicle, or minibike without appropriate certificate of title Fraud or forgery in obtaining certificate of title to motor vehicle, all-60-179 terrain vehicle, or minibike 60-196 Violating laws relating to odometers Impersonating an officer under Motor Vehicle Operator's License Act 60-492 Trade, sell, or share machine-readable information encoded on driver's 60-4,111.01 license or state identification card Compile, store, or preserve machine-readable information encoded on 60-4,111.01 driver's license or state identification card without authorization Intentional or grossly negligent programming by the programmer 60-4,111.01 which allows for the storage of more than the age and identification number from machine-readable information encoded on driver's license or state identification card or wrongfully certifying the software Retailer or seller knowingly storing more information than authorized 60-4,111.01 from the machine-readable information encoded on driver's license or state identification card Unauthorized trading, selling, sharing, use for marketing or sales, or 60-4,111.01 reporting of scanned, compiled, stored, or preserved machine-readable information encoded on driver's license or state identification card 60-690 Aiding or abetting a violation of Nebraska Rules of the Road 60-6,197.06 Operating a motor vehicle when operator's license has been revoked for driving under the influence, first offense 60-6,211.11 Operating a motor vehicle while under the influence after tampering with or circumventing an ignition interlock device installed under a court order or Department of Motor Vehicles order while the order is in effect or operating a motor vehicle while under the influence which is not equipped with an ignition interlock device in violation of a court order or Department of Motor Vehicles order 60-1416 Acting as motor vehicle, motorcycle, or trailer dealer, salesperson, or manufacturer, etc., without license Misrepresenting identity or making false statement on application 60-2912 submitted under Uniform Motor Vehicle Records Disclosure Act 66-727 Violations of motor fuel tax laws when the amount involved is less than \$5,000, provisions relating to evasion of tax, keeping books and records, making false statements Violations of motor fuel tax laws, including making returns and 66-727 reports, assignment of licenses and permits, payment of tax 66-1226 Selling automotive spark ignition engine fuels not within specifications, second or subsequent offense False or fraudulent entries in books of a jurisdictional utility 66-1822 Obtaining through fraud assistance to aged, blind, or disabled persons, 68-1017 aid to dependent children, or supplemental nutrition assistance program benefits when value is \$1,500 or more Unlawful use, alteration, or transfer of supplemental nutrition 68-1017.01 assistance program benefits when value is \$1,500 or more 68-1017.01 Unlawful possession or redemption of supplemental nutrition assistance program benefits when value is \$1,500 or more

CLASS IV FELONY 68-1017.01 Unlawful possession of blank supplemental nutrition assistance program authorizations 69-109 Sale or transfer of personal property with security interest without consent Providing false information on an application for a certificate to 69-2408 purchase a handgun Unlawful acts relating to purchase of a handgun 69-2420 Unlawful sale or delivery of a handgun 69-2421 69-2422 Knowingly and intentionally obtaining a handgun for purposes of unlawful transfer of the handgun Falsified concealed handgun permit application 69-2430 Knowingly submit false information regarding cigarette and tobacco 69-2709 sales 70-508 False statement on sale, lease, or transfer of public electric plant Excessive promotion expenses on sale of public electric plant 70-511 Failure to file statement of expenditures related to transfer of electric 70-514 plant facilities or filing false statement 70-2104 Damage, injure, destroy, or attempt to damage, injure, or destroy equipment or structures owned and used by public power suppliers to generate, transmit, or distribute electricity or otherwise interrupt the generation, transmission, or distribution of electricity by a public power supplier Vital statistics, unlawful acts 71-649 Illegal receipt of food supplement benefits when value is \$1,500 or 71-2228 more Unlawful use, alteration, or transfer of food instruments or food 71-2229 supplements when value is \$1,500 or more Unlawful possession or redemption of food supplement benefits when 71-2229 value is \$1,500 or more Unlawful possession of blank authorization to participate in the WIC 71-2229 program or CSF program 71-6312 Unlawfully engaging in an asbestos project without a valid license or using unlicensed employees subsequent to the levy of a civil penalty, second or subsequent offense Engaging in a lead abatement project or lead-based paint profession 71-6329 without a valid license or using unlicensed employees after assessment of a civil penalty, second or subsequent offense Conducting a lead abatement project or lead-based paint profession 71-6329 training program without departmental accreditation after assessment of a civil penalty, second or subsequent offense Issuing fraudulent licenses under Residential Lead-Based Paint 71-6329 Professions Practice Act after assessment of a civil penalty, second or subsequent offense 75-909 Violation of Grain Dealer Act 76-2325.01 Interference with utility poles and wires or transmission of light, heat, power, or telecommunications, loss of \$1,500 or more or substantial disruption of service 76-2728 Violation of Nebraska Foreclosure Protection Act 77-2310 Unlawful removal of state funds or illegal profits by State Treasurer

| CLASS IV FELO | DNY |
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| 77-2323 | Violation of provisions on deposit of county funds |
| 77-2325 | Unlawful removal of county funds or illegal profits by county |
| | treasurers |
| 77-2381 | Violation of provisions on deposit of local hospital district funds |
| 77-2383 | Unlawful removal of funds or illegal profits by secretary-treasurer of |
| | local hospital district |
| 77-2614 | Altered, forged, or counterfeited stamp, license, permit, or cigarette tax |
| | meter impression for sale of cigarettes |
| 77-2615 | Violation of cigarette tax provisions when not otherwise specified |
| 77-2615 | Evasion of cigarette tax provisions, affixing unauthorized stamp, or |
| | sales or possession of cigarettes of manufacturer not in directory |
| 77-2713 | Failure to collect or false returns on sales and use tax |
| 77-27,113 | Evasion of income tax |
| 77-27,114 | Failure to collect or account for income taxes |
| 77-27,116 | False return on income tax |
| 77-27,119 | Unauthorized disclosure of confidential tax information by current or |
| ŕ | former officers or employees of the Auditor of Public Accounts or the |
| | office of Legislative Audit |
| 77-4024 | Violation of Tobacco Products Tax Act or evasion of act |
| 77-4309 | Dealer distributing or possessing marijuana or a controlled substance |
| | without affixing the official stamp, label, or other indicium |
| 77-5544 | Unlawful disclosure of confidential information by qualified |
| | independent accounting firm under Invest Nebraska Act |
| 81-161.05 | Materiel division personnel having financial or beneficial personal |
| | interest or receiving gifts or rebates |
| 81-1108.56 | State building division personnel having financial or beneficial |
| | personal interest or receiving gifts or rebates |
| 81-1508.01 | Specific violations of Environmental Protection Act, Integrated Solid |
| | Waste Management Act, or Livestock Waste Management Act |
| 81-15,111 | Violation of Low-Level Radioactive Waste Disposal Act |
| 81-3442 | Violation of Engineers and Architects Regulation Act, second or |
| | subsequent offense |
| 83-174.05 | Failure to comply with community supervision, first offense |
| 83-184 | Escape from custody (certain situations) |
| 83-198 | Threatening or attempting to influence a member of the Board of |
| | Parole |
| 83-1,127.02 | Operation of vehicle while under the influence with disabled, |
| | bypassed, or altered ignition interlock device or without an ignition |
| | interlock device or permit in violation of board order |
| 83-1,133 | Threatening or attempting to influence a member of the Board of |
| | Pardons |
| 83-417 | Allowing a committed offender to escape or be visited without |
| | approval |
| 83-443 | Financial interest in convict labor |
| 83-912 | Director or employee of Department of Correctional Services receiving |
| | prohibited gift or gratuity |
| 86-290 | Intercepting or interfering with wire, electronic, or oral communication |
| 86-295 | Unlawful tampering with communications equipment or transmissions |
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APPENDIX **CLASS IV FELONY** 86-296 Shipping or manufacturing devices capable of intercepting certain communications 86-2,102 Interference with satellite transmissions or operation Unauthorized access to electronic communication services 86-2,104 Violation of court order or written assurance of voluntary compliance 87-303.09 under Uniform Deceptive Trade Practices Act Issuing a receipt for grain not received, improperly recording grain as 88-543 received or loaded, or creating a post-direct delivery storage position without proper documentation or grain in storage 88-545 Violation of Grain Warehouse Act when not otherwise specified **UNCLASSIFIED FELONIES, see section 28-107** Removal from county of personal property subject to a security interest 69-110 with intent to deprive of security interest -fine of not more than one thousand dollars -imprisonment of not more than ten years Unauthorized disclosure of confidential tax information by Tax 77-27,119 Commissioner, officer, employee, or third-party auditor -fine of not less than one hundred dollars nor more than five hundred dollars -imprisonment of not more than five years -both 77-3210 Receipt of profit from rental, management, or disposition of Land Reutilization Authority lands -imprisonment of not less than two years nor more than five years Parolee leaving state without permission 83-1,124 -imprisonment of not more than five years OTHER MANDATORY MINIMUMS: 29-2221 Habitual criminal CLASS I MISDEMEANOR Maximum-not more than one year imprisonment, or one thousand dollars' fine, or both Minimum-none 2-1215 Conducting horseracing or betting on horseraces without license or violating horseracing provisions Drugging horses or permitting drugged horses to run in a horserace 2-1218 Violation of Pesticide Act, second or subsequent offense 2-2647 Officers of corporation filing false statement for banking purposes 8-119 8-142 Bank officer, employee, director, or agent violating loan limits by \$40,000 or more or resulting in monetary loss of over \$20,000 to bank 8-145 Improper solicitation or receipt of benefits, unlawful inducement for bank loan Attempting to prevent Department of Banking and Finance from 8-189

8-1,138

8-224.01

taking possession of insolvent or unlawfully operated bank

Division of fees for legal services by a trust company attorney

Violation of a final order issued by Director of Banking and Finance

APPENDIX CLASS I MISDEMEANOR 8-2745 Acting without license or intentionally falsifying records in violation of Nebraska Money Transmitters Act 9-230 Unlawfully conducting or awarding a prize at a bingo game, second or subsequent offense 9-262 Intentionally employing or possessing device to facilitate cheating at bingo or using any fraud in connection with a bingo game, gain of \$500 or more but less than \$1,500 9-266 Disclosure by Tax Commissioner or employee of reports or records of a licensed distributor or manufacturer under Nebraska Bingo Act Unlawfully possessing pickle cards or conducting a pickle card lottery 9-351 Intentionally employing or possessing device to facilitate cheating at 9-352 lottery by sale of pickle cards or using any fraud in connection with such lottery, gain of \$500 or more but less than \$1,500 9-356 Disclosure by Tax Commissioner or employee of returns or reports of licensed distributor or manufacturer under Nebraska Pickle Card Lottery Act 9-434 Intentionally employing or possessing device to facilitate cheating at lottery or raffle or using any fraud in connection with such lottery or raffle, gain of \$500 or more but less than \$1,500 Intentionally employing or possessing device to facilitate cheating at 9-652 keno or using any fraud in connection with keno, gain of \$500 or more but less than \$1,500 9-653 Disclosure by Tax Commissioner or employee of reports or records of a licensed manufacturer-distributor under Nebraska County and City Lottery Act 9-814 Sale of lottery tickets under State Lottery Act without authorization or at other than the established price 9-814 Release of information obtained from background investigation under State Lottery Act Misrepresentations for aid from county aid bonds 10-807 18-2532 Initiative and referendum, making false affidavit or taking false oath 18-2533 Initiative and referendum, destruction, falsification, or suppression of a petition 18-2534 Initiative and referendum petition, signing by person not registered to vote or paying for or deceiving another to sign a petition Initiative and referendum, failure by city clerk to comply or 18-2535 unreasonable delay in complying with statutes Willful failure to obey a subpoena or order or intentionally mislead 20-334 another in proceedings under Nebraska Fair Housing Act 20-344 Coerce, intimidate, threaten, or interfere with the exercise or enjoyment of rights under Nebraska Fair Housing Act Physician or health care provider failing to transfer care of patient 20-411 under declaration or living will Physician failing to record a living will or a determination of a 20-411 terminal condition or persistent vegetative state Concealing, canceling, defacing, obliterating, falsifying, or forging a 20-411 living will

Concealing, falsifying, or forging a revocation of a living will

20-411

| CLASS I MIS | SDEMEANOR |
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| 20-411 | Requiring or prohibiting a living will for health care services or insurance |
| 20-411 | Coercing or fraudulently inducing an individual to make a living will |
| 21-212 | Signing a false document under Nebraska Model Business Corporation Act with intent to file with the Secretary of State |
| 21-1912 | Signing a false document under Nebraska Nonprofit Corporation Act with intent to file with the Secretary of State |
| 28-107 | Misdemeanor defined outside of criminal code |
| 28-111 | Assault in the third degree (certain situations) committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-111 | Criminal mischief, pecuniary loss of \$200 or more but less than \$500, committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-111 | Criminal trespass in the second degree (certain situations) committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-115 | Assault in the third degree (certain situations) committed against a pregnant woman |
| 28-201 | Criminal attempt to commit a Class IV felony |
| 28-204 | Harboring, concealing, or aiding a felon who committed a Class IV |
| 28-204 | felony Obstructing the apprehension of a felon who committed a Class IV felony |
| 28-301 | Compounding a felony |
| 28-306 | Motor vehicle homicide by person not under the influence of alcohol or drugs or not driving in a reckless manner |
| 28-310 | Assault in the third degree (certain situations) |
| 28-311.04 | Stalking (certain situations) |
| 28-311.08 | Knowingly viewing another person in a state of undress as it is occurring without his or her consent or knowledge in a place of solitude or seclusion, first offense |
| 28-311.08 | Knowingly photograph, film, record, or live broadcast an image of the intimate area of any other person without his or her knowledge and consent when his or her intimate area would not be generally visible to the public, first offense |
| 28-315 | False imprisonment in the second degree |
| 28-320 | Sexual assault in the third degree |
| 28-323 | Domestic assault in the third degree by intentionally and knowingly causing bodily injury to his or her intimate partner or by threatening an intimate partner with imminent bodily injury, first offense |
| 28-323 | Domestic assault in the third degree by threatening an intimate partner in a menacing manner |
| 28-394 | Motor vehicle homicide of an unborn child by person not under the influence of alcohol or drugs or not driving in a reckless manner |
| 28-399 | Assault of an unborn child in the third degree |
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| | DEMEANOR |
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| 28-443 | Delivering drug paraphernalia to a minor |
| 28-457 | Permitting a child or vulnerable adult to inhale, have contact with, or |
| | ingest methamphetamine, first offense |
| 28-504 | Arson in the third degree, damages \$500 or more but less than \$1,500 |
| 28-514 | Theft of lost, mislaid, or misdelivered property when value is \$1,500 or more but not more than \$5,000 |
| 28-514 | Theft of lost, mislaid, or misdelivered property when value is more than \$500 but less than \$1,500, second or subsequent offense |
| 28-514 | Theft of lost, mislaid, or misdelivered property when value is \$500 or less, third or subsequent offense |
| 28-516 | Unauthorized use of a propelled vehicle, second offense |
| 28-518 | Theft when value is more than \$500 but less than \$1,500, first offense |
| 28-518 | Theft when value is \$500 or less, second offense |
| 28-519 | Criminal mischief, pecuniary loss of \$1,500 or more but less than \$5,000 |
| 28-520 | Criminal trespass in the first degree |
| 28-523 | Littering, third or subsequent offense |
| 28-603 | Forgery in the second degree when face value is \$500 or more but less than \$1,500 |
| 28-604 | Criminal possession of a forged instrument prohibited by section 28-603, value is \$1,500 or more but less than \$5,000 |
| 28-607 | Making, using, or uttering of slugs of value of \$100 or more |
| 28-610 | Impersonating a peace officer |
| 28-611 | Issuing a bad check or other order in an amount of \$500 or more but less than \$1,500, first offense |
| 28-611.01 | Issuing a no-account check in an amount of \$500 or more but less than \$1,500, first offense |
| 28-613 | Commercial bribery or breach of duty to act disinterestedly |
| 28-616 | Altering an identification number |
| 28-617 | Receiving an altered article |
| 28-619 | Issuing a false financial statement to obtain a financial transaction device |
| 28-620 | Unauthorized use of a financial transaction device when total value is \$500 or more but less than \$1,500 within a six-month period |
| 28-624 | Criminal possession of a blank financial transaction device |
| 28-631 | Possessing fake or counterfeit insurance policies, certificates, identification cards, or binders with intent to defraud or deceive |
| 28-631 | Committing a fraudulent insurance act when the amount involved is \$500 or more but less than \$1,500, first offense |
| 28-633 | Printing more than the last 5 digits of a payment card account number upon a receipt provided to payment card holder, second or subsequent offense |
| 28-635 | Install object or material not designed for motor vehicle air bag system |
| 28-638 | Criminal impersonation by falsely representing business or engaging in profession, business, or occupation without license if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$500 or more but less than \$1,500, first offense |

CLASS I MISDEMEANOR 28-638 Criminal impersonation by falsely representing business or engaging in profession, business, or occupation without license if no credit, money, goods, services, or other thing of value was gained or was attempted to be gained, or if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was less than \$500, second offense 28-638 Criminal impersonation by providing false identification information to employer to obtain employment, second or subsequent offense 28-639 Identity theft if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was \$500 or more but less than \$1,500, first offense Identity theft if no credit, money, goods, services, or other thing of 28-639 value was gained or was attempted to be gained, or if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was less than \$500, second offense Identity fraud, first offense 28-640 28-701 **Bigamy** 28-705 Abandonment of spouse, child, or dependent stepchild Child abuse committed negligently, not resulting in serious bodily 28-707 injury or death 28-709 Contributing to the delinquency of a child 28-801 Prostitution by person 18 years old or older, third or subsequent offense 28-801.01 Solicitation of prostitution with person 18 years old or older, first offense 28-805 Debauching a minor Obscene literature and material, sell or possess with intent to sell to 28-808 28-809 Obscene motion picture, show, or presentation, admission of minor Prepare, distribute, order, produce, exhibit, or promote obscene 28-813 literature or material 28-901 Obstructing government operations 28-904 Resisting arrest, first offense 28-905 Operating a motor vehicle to avoid arrest which is a first offense, does not result in death or injury, or does not involve willful reckless driving 28-905 Operating a boat to avoid arrest for misdemeanor or ordinance violation 28-906 Obstructing a peace officer, judge, or police animal 28-907 False reporting (certain situations) 28-908 Interference with firefighter on official duty 28-909 Falsifying records of a public utility 28-913 Introducing escape implements False statement under oath or affirmation in an official proceeding or 28-915.01 to mislead a public servant 28-934 Assault with a bodily fluid against a public safety officer without knowledge regarding whether bodily fluid was infected with HIV, Hep B, or Hep C

CLASS I MISDEMEANOR 28-1005.01 Knowing or intentional ownership or possession of animal fighting paraphernalia for dogfighting, cockfighting, bearbaiting, or pitting an animal against another 28-1009 Abandonment or cruel neglect of animal not resulting in serious injury, illness, or death 28-1009 Cruel mistreatment of animal not involving torture or mutilation, first offense 28-1019 Violation of court order related to felony animal abuse conviction 28-1102 Promoting gambling in the first degree, first offense Carrying a concealed weapon, first offense 28-1202 Unlawful possession of a handgun 28-1204 Unlawful possession of explosive materials in the second degree 28-1216 Use of explosives without a permit if not eligible for a permit 28-1218 Operation of a motor vehicle while under the influence of alcoholic 28-1254 liquor or of any drug with person under 16 years old as passenger Concealment of death to prevent determination of cause or 28-1302 circumstances of death Interfering with the police radio system 28-1312 Unauthorized computer access creating risk to public health and safety 28-1343.01 Unauthorized access to a computer which deprives another of property 28-1344 or services or obtains property or services of another with value of \$500 or more but less than \$1,500 28-1345 Unauthorized access to a computer which causes damages of \$500 or more but less than \$1,500 28-1346 Unauthorized access to or use of a computer to obtain confidential information, second or subsequent offense Improper release or use of a videotape of a child victim or child 29-1926 30-3432 Altering, forging, concealing, or destroying a power of attorney for health care or a revocation of a power of attorney for health care Physician or health care provider willfully preventing transfer of care 30-3432 of principal under durable power of attorney for health care Election officials, violation of duties imposed by election laws 32-1518 32-1522 Unlawful printing, possession, or use of ballots 32-1546 Signing petition without being registered to vote Possession of suspended or revoked permit to hunt, fish, or harvest fur 37-618 Unlawful acts relating to endangered or threatened species of wildlife 37-809 or wild plants 37-1254.10 Operating a motorboat or personal watercraft while during a period of court-ordered prohibition for operating under the influence of alcohol or drugs or for refusal to submit to a chemical test for operating a motorboat or personal watercraft while under the influence of alcohol or drugs, second or subsequent offense Operating a motorboat or personal watercraft while under the influence 37-1254.12 of alcohol or drugs or refusing to submit to a chemical test for operating a motorboat or personal watercraft while under the influence of alcohol or drugs, second or subsequent offense 38-1,106 Disclosure of confidential complaints, investigational records, or reports regarding violation of Uniform Credentialing Act

CLASS I MISDEMEANOR 39-310 Depositing materials on roads or ditches, third or subsequent offense 39-311 Placing burning materials or items likely to cause injury on highways, third or subsequent offense Failing to file and record or filing false marriage certificate or illegally 42-113 joining others in marriage 42-924 Knowingly violating a protection order issued pursuant to domestic abuse or harassment case, first offense 44-10,108 Making a fraudulent statement to a fraternal benefit society 44-2007 Violation of Unauthorized Insurers Act Failing to cooperate with, obstructing, interfering with, or violating 44-4806 any order issued by the Director of Insurance under Nebraska Insurers Supervision, Rehabilitation, and Liquidation Act Loan broker collecting advance fee of \$300 or less or failing to make 45-191.03 required filings 45-747 Engaging in mortgage banking or mortgage loan originating if convicted of certain misdemeanors or a felony 45-1015 Acting without license under Nebraska Installment Loan Act 46-1141 Unlawful tampering with or damaging chemigation equipment Attempted avoidance of payment of workers' compensation benefits 48-125.01 Failure to comply with workers' compensation insurance required of 48-145.01 employers Failure or refusal to supply laborer's service letter 48-211 48-821 Interfere with or coerce others to strike or otherwise hinder governmental service 48-1908 Drug or alcohol tests, altering results 48-1909 Drug or alcohol tests, tampering with body fluids Athlete agent violating Nebraska Uniform Athlete Agents Act 48-2615 48-2711 Violations relating to professional employer organizations Unlicensed person selling a powdered alcohol product 53-173 Creation or alteration of identification for sale or delivery to a person 53-180.05 under twenty-one years old 53-180.05 Dispensing alcohol in any manner to minors or incompetents not resulting in serious bodily injury or death 54-1,125 Forging or altering livestock ownership document when value is \$300 or less Owner of dangerous dog which inflicts serious bodily injury, first 54-622.01 offense 54-634 Violation of Commercial Dog and Cat Operator Inspection Act 54-750 Harboring or prohibited sale of diseased animals, second or subsequent offense 54-751 Violation of rules and regulations relating to Exotic Animal Auction or Exchange Venue Act or provisions on diseased animals and disposal of carcasses, second or subsequent offense Violation of Exotic Animal Auction or Exchange Venue Act or 54-752 provisions relating to diseased animals and disposal of carcasses, second or subsequent offense Failure by herd owner or custodian to develop or follow a herd plan 54-771 relating to livestock anthrax 54-778 Failure to comply with Anthrax Control Act

CLASS I MISDEMEANOR 54-781 Violation of Anthrax Control Act when not otherwise specified 54-903 Intentionally, knowingly, or recklessly abandon or cruelly neglect livestock animal not resulting in serious injury or illness or death of the livestock animal 54-903 Cruelly mistreat a livestock animal, first offense 54-909 Violating court order not to own or possess a livestock animal for at least five years after the date of conviction for second or subsequent offense of cruel mistreatment of an animal or for intentionally. knowingly, or recklessly abandoning or cruelly neglecting livestock animal resulting in serious injury or illness or death of the livestock animal Intentionally trip or cause to fall, or lasso or rope the legs of, any 54-911 equine by any means for the purpose of entertainment, sport, practice, or contest 54-912 Intentionally trip, cause to fall, or drag any bovine by its tail by any means for the purpose of entertainment, sport, practice, or contest 59-505 Unlawful discrimination in sales or purchases of products, commodities, or property Disclosure of digital image or signature by Department of Motor 60-484.02 Vehicles, law enforcement, or Secretary of State's office Operating motor vehicle in violation of court order or while operator's 60-4,108 license is revoked or impounded, fourth or subsequent offense 60-559 Forging or filing a forged document for proof of financial responsibility for a motor vehicle 60-690 Aiding or abetting a violation of Nebraska Rules of the Road 60-696 Second or subsequent conviction in 12 years for failure of driver to stop and report a motor vehicle accident Operation of a motor vehicle while under the influence of alcoholic 60-6,197.03 liquor or of any drug or refusing chemical test, second offense committed with .15 gram alcohol concentration 60-6,211.11 Operating a motor vehicle after tampering with or circumventing an ignition interlock device installed under a court order or Department of Motor Vehicles order while the order is in effect or operating a motor vehicle which is not equipped with an ignition interlock device in violation of a court order or Department of Motor Vehicles order Reckless driving or willful reckless driving, third or subsequent 60-6,218 offense 60-2912 Disclosure of sensitive personal information by Department of Motor Vehicles 66-1226 Selling automotive spark ignition engine fuels not within specifications, first offense Intentional violation of provisions on acquisition of handguns 69-2408 69-2419 Unlawful request for criminal history record check or dissemination of such information 69-2443 Refusal to allow peace officer or emergency services personnel to secure concealed handgun Carrying concealed handgun at prohibited site or while under the 69-2443 influence, second or subsequent offense

| CLASS I MIS | DEMEANOR |
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| 69-2443 | Failure to report discharge of concealed handgun, second or |
| 69-2443 | subsequent offense Failure to carry or display concealed handgun permit, second or |
| 09-2443 | subsequent offense |
| 69-2443 | Failure to inform peace officer of concealed handgun, second or |
| | subsequent offense |
| 71-458 | Violation of Health Care Facility Licensure Act |
| 71-649 | Vital statistics, unlawful acts |
| 71-1950 | Violation of Children's Residential Facilities and Placing Licensure |
| 71 4600 | Act |
| 71-4608 | Illegal manufacture or sale of manufactured homes or recreational vehicles |
| 71-4608 | Violation of manufactured home or recreational vehicle standards |
| 71-4000 | endangering the safety of a purchaser |
| 71-6312 | Unlawfully engaging in an asbestos project without a valid license or |
| 71 0012 | using unlicensed employees subsequent to the levy of a civil penalty, first offense |
| 71-6329 | Engaging in a lead abatement project or lead-based paint profession |
| | without a valid license or using unlicensed employees after assessment |
| | of a civil penalty, first offense |
| 71-6329 | Conducting a lead abatement project or lead-based paint profession |
| | training program without departmental accreditation after assessment |
| | of a civil penalty, first offense |
| 71-6329 | Issuing fraudulent licenses under Residential Lead-Based Paint |
| | Professions Practice Act after assessment of a civil penalty, first offense |
| 74-921 | Operating a locomotive or acting as the conductor while intoxicated |
| 75-127 | Unjust discrimination or prohibited practice in rates by common carrier, shipper, or consignee |
| 76-1315 | Violation of laws on retirement communities and subdivisions |
| 76-1722 | Unlawful time-share interval disposition or violating time-share laws |
| 76-2325.01 | Interference with utility poles and wires or transmission of light, heat, |
| | power, or telecommunications, loss of \$500 or more but less than |
| 77 1016 | \$1,500 (certain situations) |
| 77-1816 | Fraudulent sales of real property for delinquent real estate taxes |
| 77-2115 | Disclosure of confidential information on estate or generation-skipping |
| 77-2326 | transfer tax records |
| 77-2326 77-2384 | Failure to act regarding deposit of county funds by county treasurers Secretary-treasurer of local hospital district, failure to comply with |
| 11-2304 | provisions on deposit of public funds |
| 77-2704.33 | Failure of a contractor or taxpayer to pay certain sales taxes of \$300 or |
| 77-2704.33 | more |
| 77-2711 | Wrongful disclosure of records and reports relating to sales and use tax |
| 77-2711 | Disclosure of taxpayer information by employees or former employees |
| ,, _, _, | of the office of Legislative Audit or the Auditor of Public Accounts or |
| | certain municipalities |
| 77-3522 | Oath or affirmation regarding false or fraudulent application for |
| · · | homestead exemption |
| 77-5016 | False statement to Tax Equalization and Review Commission |
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| CLASS I MISDEMEANOR | |
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| 81-829.73 | Fraudulently or willfully making a misstatement of fact in connection |
| | with an application for financial assistance under Emergency |
| | Management Act |
| 81-1508.01 | Violations of solid waste and livestock waste laws and regulations |
| 81-1717 | Unlawful soliciting of professional services under Nebraska |
| | Consultants' Competitive Negotiation Act |
| 81-1718 | Professional making unlawful solicitation under Nebraska Consultants' |
| | Competitive Negotiation Act |
| 81-1719 | Agency official making unlawful solicitation under Nebraska |
| | Consultants' Competitive Negotiation Act |
| 81-1830 | False claim under Nebraska Crime Victim's Reparations Act |
| 81-2143 | Violation of State Electrical Act |
| 81-3442 | Violation of Engineers and Architects Regulation Act, first offense |
| 81-3535 | Unauthorized practice of geology, second or subsequent offense |
| 83-1,127.02 | Operation of vehicle with disabled, bypassed, or altered ignition |
| | interlock device or without an ignition interlock device or permit in |
| | violation of board order |
| 86-234 | Violation of Telemarketing and Prize Promotions Act |
| 86-290 | Intercepting or interfering with certain wire, electronic, or oral |
| | communication |
| 86-298 | Unlawful use of pen register or trap-and-trace device |
| 86-2,104 | Unlawful access to electronic communication service |
| 88-548 | Illegal use of grain probes |
| 89-1,101 | Violation of Weights and Measures Act or order of Department of |
| | Agriculture, second or subsequent offense |

CLASS II MISDEMEANOR

Maximum-six months' imprisonment, or one thousand dollars' fine, or both

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| 1-166 | Accountants, persons using titles, initials, trade names when not |
| | qualified or authorized to do so |
| 2-10,115 | Specified violations of Plant Protection and Plant Pest Act, second or subsequent offense |
| 2-1221 | Receipt or delivery of certain off-track wagers |
| 2-1811 | Violation of Nebraska Potato Development Act |
| 2-4327 | Violation of Agricultural Liming Materials Act, second or subsequent offense |
| 3-152 | Violation of State Aeronautics Department Act |
| 8-109 | Bank examiner failing to report bank insolvency or unsafe condition |
| 8-118 | Promoting the organization of a corporation to conduct the business of banking or selling stock prior to issuance of charter |
| 8-142 | Bank officer, employee, director, or agent violating loan limits by \$20,000 or more but less than \$40,000 or resulting in monetary loss of \$10,000 or more but less than \$20,000 |
| 8-702 | Banking institution failing to give notice if deposits are not insured |

| CLASS II MI | SDEMEANOR |
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| 9-262 | Intentionally employing or possessing device to facilitate cheating at |
| | bingo or using any fraud in connection with a bingo game, gain of less than \$500 |
| 9-345.03 | Unlawfully placing a pickle card dispensing device in operation |
| 9-352 | Intentionally employing or possessing device to facilitate cheating at |
| | lottery by sale of pickle cards or using any fraud in connection with such lottery, gain of less than \$500 |
| 9-434 | Intentionally employing or possessing device to facilitate cheating at |
| | lottery or raffle or using any fraud in connection with such lottery or raffle, gain of less than \$500 |
| 9-513 | Violation of Nebraska Small Lottery and Raffle Act, second or |
| | subsequent offense |
| 9-652 | Intentionally employing or possessing device to facilitate cheating at |
| | keno, or using any fraud in connection with keno, gain of less than \$500 |
| 9-701 | Violation of provisions relating to gift enterprises |
| 9-814 | Failure by lottery game retailer to maintain and make available records of separate accounts under State Lottery Act |
| 9-814 | Knowingly sell lottery tickets to person less than 19 years old |
| 12-1118 | False or fraudulent reporting or any violation under Burial Pre-Need Sale Act |
| 14-415 | Violation of building ordinance or regulations in city of the metropolitan class, third or subsequent offense within two years of prior offense |
| 22-303 | Relocation of county seats, refusal by officers to move offices and records |
| 23-135.01 | False claim against county when value is \$500 or more but less than \$1,500 |
| 23-2325 | False or fraudulent acts to defraud the Retirement System for Nebraska Counties |
| 23-2544 | Violation of county personnel provisions for counties with population under 150,000 |
| 23-3596 | Board of trustees of hospital authority, pecuniary interest in contracts |
| 24-711 | False or fraudulent acts to defraud the Nebraska Judges Retirement System |
| 28-111 | Criminal mischief, pecuniary loss is less than \$200, committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-111 | Criminal trespass in the second degree (certain situations) committed against a person because of his or her race, color, religion, ancestry, national origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-111 | Unauthorized application of graffiti, first offense, committed against a person because of his or her race, color, religion, ancestry, national |
| | origin, gender, sexual orientation, age, or disability or because of his or her association with such a person |
| 28-201 | Criminal attempt to commit a Class I misdemeanor |
| 28-310 | Assault in the third degree (certain situations) |
| | 12000000 m the time degree (contain bituations) |

CLASS II MISDEMEANOR 28-311.06 Hazing 28-311.09 Violation of harassment protection order 28-316 Violation of custody without intent to deprive custodian of custody of Discrimination against person refusing to participate in an abortion 28-339 28-344 Violation of provisions relating to abortion reporting forms Unlawful possession or manufacture of drug paraphernalia 28-442 Manufacture or delivery of an imitation controlled substance, second 28-445 or subsequent offense 28-504 Third degree arson, damages less than \$500 Possession in store of security device countermeasure 28-511.03 28-514 Theft of lost, mislaid, or misdelivered property when value is more than \$500 but less than \$1,500, first offense 28-514 Theft of lost, mislaid, or misdelivered property when value is \$500 or less, second offense Fraudulently obtaining telecommunications service 28-515.01 28-518 Theft when value is \$500 or less, first offense 28-519 Criminal mischief, pecuniary loss of \$500 or more but less than \$1,500 Criminal trespass in the second degree (certain situations) 28-521 Littering, second offense 28-523 Second degree forgery, value less than \$500 28-603 28-604 Criminal possession of a forged instrument prohibited by section 28-603, value is \$500 or more but less than \$1,500 28-607 Making, using, or uttering of slugs of value less than \$100 28-611 Issuing a bad check or other order in an amount of less than \$500, first offense 28-611 Issuing bad check or other order with insufficient funds 28-611.01 Issuing a no-account check in an amount of less than \$500, first offense 28-614 Tampering with a publicly exhibited contest 28-620 Unauthorized use of a financial transaction device when total value is less than \$500 within a six-month period 28-631 Committing a fraudulent insurance act when the amount involved is less than \$500 28-638 Criminal impersonation by falsely representing business or engaging in profession, business, or occupation without license if no credit, money, goods, services, or other thing of value was gained or was attempted to be gained, or if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was less than \$500, first offense Criminal impersonation by providing false identification information 28-638 to employer to obtain employment, first offense 28-639 Identity theft if no credit, money, goods, services, or other thing of value was gained or was attempted to be gained, or if the credit, money, goods, services, or other thing of value that was gained or was attempted to be gained was less than \$500, first offense 28-706 Criminal nonsupport not in violation of court order 28-801 Prostitution by person 18 years old or older, first or second offense 28-806 Public indecency

CLASS II MISDEMEANOR 28-811 Obscene literature, material, etc., false representation of age by minor, parent, or guardian, unlawful employment of minor 28-903 Refusing to aid a peace officer Filing false reports with regulatory bodies 28-910 Abuse of public records 28-911 28-915.01 False statement under oath or affirmation if statement is required by law to be sworn or affirmed 28-924 Official misconduct 28-926 Oppression under color of office Neglecting to serve warrant if offense for warrant is a felony 28-927 Promoting gambling in the second degree 28-1103 28-1105 Possession of gambling records in the first degree Possession of a gambling device 28-1107 Use of explosives without a permit if eligible for a permit 28-1218 Failure to notify fire protection district of use or storage of explosive 28-1233 material over one pound 28-1240 Unlawful transportation of anhydrous ammonia 28-1304.01 Unlawful use of liquified remains of dead animals Interference with public service companies 28-1311 Unlawful transfer of recorded sound 28-1326 Sell, distribute, circulate, offer for sale, or possess for sale recorded 28-1326 sounds without proper label 28-1343.01 Unauthorized computer access compromising security of data 28-1344 Unauthorized access to a computer which deprives another of property or services or obtains property or services of another with value less than \$500 Unauthorized access to a computer which causes damages of less than 28-1345 28-1346 Unauthorized access to or use of a computer to obtain confidential information, first offense 28-1347 Unauthorized access to or use of a computer, second or subsequent offense 29-739 Extradition and detainer, unlawful delivery of accused persons 29-908 Failing to appear when on bail for misdemeanor or ordinance violation 30-2602.01 Violating an ex parte order regarding a ward's or protected person's safety, health, or financial welfare Bribery or threats used to procure vote of another 32-1536 Violation of hunting, fishing, and fur-harvesting permits 37-401 37-410 Obtaining or aiding another to obtain a permit to hunt, fish, or harvest fur unlawfully or by false pretenses or misuse of permit Hunting, fishing, or fur-harvesting without permit 37-411 Violation of rules, regulations, and commission orders under Game 37-447 Law regarding hunting, transportation, and possession of deer 37-449 Violation of rules and regulations under Game Law regarding hunting antelope 37-479 Luring or enticing wildlife into a domesticated cervine animal facility 37-4,108 Violating commercial put-and-take fishery licensure requirements 37-504 Unlawfully hunt, trap, or possess mountain sheep

| CLASS II MISDEN | AE ANOD |
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| | Violations relating to hunting or harassing birds, fish, or other animals from aircraft |
| | Release, kill, wound, or attempt to kill or wound a pig for amusement or profit |
| | Jse of explosives in water to remove obstructions without permission |
| | Polluting waters of state |
| | Polluting waters of state with carcasses |
| 37-573 H | Hunt or enable another to hunt through the Internet or host hunting hrough the Internet |
| | Violation of restrictions on endangered or threatened species |
| 37-1254.12 C | Operating a motorboat or personal watercraft while under the influence of alcohol or drugs or refusing to submit to a chemical test for operating a motorboat or personal watercraft while under the influence of alcohol or drugs, first offense |
| 37-1272 F | Reckless or negligent operation of motorboat, water skis, surfboard, etc. |
| 37-12,110 V | Violation of provisions relating to abandonment of motorboats |
| 38-1,118 V | Violation of Uniform Credentialing Act when not otherwise specified, econd or subsequent offense |
| 38-1,133 F | Failure of insurer to report violations of Uniform Credentialing Act, econd or subsequent offense |
| 38-1424 V | Willful malpractice, solicitation of business, and other unprofessional conduct in the practice of funeral directing and embalming |
| 38-28,103 V | Violations of Pharmacy Practice Act except as otherwise specifically provided |
| 38-3130 F | Representing oneself as a psychologist or practicing psychology without a license |
| | Depositing materials on roads or ditches, second offense |
| 39-311 F | Placing burning materials or items likely to cause injury on highways, econd offense |
| 39-2612 I | llegal location of junkyard |
| 42-357 K | Knowingly violating a restraining order relating to dissolution of narriage |
| 42-1204 F | False or incorrect information on application to restrict disclosure of applicant's address |
| 43-2,107 V | Violation of restraining or other court order under Nebraska Juvenile Code |
| | Violations of provisions permitting purchase of workers' compensation insurance by associations |
| 44-1209 F | Reciprocal insurance, violations by attorney in fact |
| 45-208 V | Violation of maximum rate of time-price differential, revolving charge agreements |
| | nstallment sales, failure to obtain license |
| | Violation of Nebraska Installment Sales Act |
| | Engaging in mortgage banking or mortgage loan originating without a icense or registration |
| | Violation of Credit Services Organization Act |
| | Violations regarding installment loans |
| | nterfering with closed waterworks, taking water without authority |

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| CLASS II MISI | |
| 46-263.01 | Molesting or damaging water flow measuring devices |
| 46-807 | Unlawful diversion or drainage of natural lakes |
| 46-1119 | Violation of emergency permit provisions of Nebraska Chemigation Act |
| 46-1139 | Unlawfully engaging in chemigation without a chemigation permit |
| 46-1140 | Unlawfully engaging in chemigation with a suspended or revoked chemigation permit |
| 46-1239 | Violating the licensure requirements of Water Well Standards and Contractors' Practice Act |
| 48-144.04 | Failing, neglecting, or refusing to file reports required by Nebraska Workers' Compensation Court |
| 48-146.03 | Unlawfully requiring employee to pay deductible amount under workers' compensation policy or requiring or attempting to require employee to give up right of selection of physician |
| 48-147 | Deducting from employee's pay for workers' compensation benefits |
| 48-311 | Violation of child labor laws |
| 48-414 | Using a machine or device or working at a location which Commissioner of Labor has labeled unsafe |
| 48-424 | Violations involving health and safety regulations |
| 48-434 | Violations of safety requirements in construction of buildings |
| 48-645 | Unlawful waiver of or deductions for unemployment compensation or discrimination in hire or tenure |
| 48-910 | Violation of laws relating to secondary boycotts |
| 48-1714 | Violation by farm labor contractor or applicant for farm labor |
| 40-1/14 | contractor license |
| 48-1714 | Violations related to farm labor contractor licenses |
| 48-1816 | Violation of Nebraska Amusement Ride Act |
| 48-2533 | Install a conveyance in violation of Conveyance Safety Act |
| 50-1215 | Obstruct, hinder, delay, or mislead a legislative performance audit or |
| 30-1213 | preaudit inquiry |
| 52-124 | Failure to discharge construction liens, failure to apply payments for lawful claims |
| 53-111 | Nebraska Liquor Control Commission, gifts or gratuities forbidden |
| 53-164.02 | Evasion of liquor tax |
| 53-186.01 | Permitting consumption of liquor in unlicensed public places, second or subsequent offense |
| 53-187 | Nonbeverage liquor licensee giving or selling liquor fit for beverage purposes, second or subsequent offense |
| 53-1,100 | Violation of Nebraska Liquor Control Act, second or subsequent offense |
| 54-1,125 | Using false evidence of ownership of livestock |
| 54-1,126 | Violation of Livestock Brand Act when not otherwise specified |
| 54-415 | Estrays, illegal sale, disposition of proceeds |
| 54-706.05 | Interfere with or obstruct inspections or tests under Bovine |
| 21 /00.03 | Tuberculosis Act |
| 54-706.08 | Prevent testing of or remove animal quarantined under Bovine |
| | Tuberculosis Act |
| 54-706.10 | Interfere with or obstruct confining of affected herds or examinations or tests under Bovine Tuberculosis Act |
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CLASS II MISDEMEANOR 54-706.17 Other violation of Bovine Tuberculosis Act or rules and regulations 54-750 Harboring or prohibited sale of diseased animals, first offense 54-751 Violation of rules and regulations relating to Exotic Animal Auction or Exchange Venue Act or provisions on diseased animals and disposal of carcasses, first offense Violation of Exotic Animal Auction or Exchange Venue Act or 54-752 provisions relating to diseased animals and disposal of carcasses, first Violation of Animal Importation Act, second or subsequent offense 54-796 Violation of Commercial Feed Act, second or subsequent offense 54-861 54-1171 Violation of Livestock Auction Market Act 54-1181.01 Person engaging in livestock commerce violating veterinarian inspection provisions 54-1811 Illegal purchase of slaughter livestock Interference with inspection of meat and poultry, attempting to bribe 54-1913 inspector or employee of Department of Agriculture Violation of Nebraska Meat and Poultry Inspection Law when not 54-1913 otherwise specified unless intent was to defraud Violation of quarantine requirements under Pseudorabies Control and 54-2288 Eradication Act, second or subsequent offense Violation of Pseudorabies Control and Eradication Act, second or 54-22,100 subsequent offense 54-2323 Violation of Domesticated Cervine Animal Act, second or subsequent offense 54-2761 Violation of Scrapie Control and Eradication Act, second or subsequent offense Trespassing on place of military duty, obstructing person in military 55-142 duty, disrupting orderly discharge of military duty, disturbing or preventing passage of military troops Refusal by restaurant, hotel, or public facility to serve person wearing 55-175 prescribed National Guard uniform 55-428 Code of military justice, witness failure to appear Violation of oil and gas conservation laws 57-915 60-3,167 Operating or allowing the operation of motor vehicle or trailer without proof of financial responsibility Operating motor vehicle in violation of court order or while operator's 60-4,108 license is revoked or impounded, first, second, or third offense Operating motor vehicle in violation of court order or while operator's 60-4,109 license is revoked or impounded for violation of city or village ordinance Operating commercial motor vehicle while operator's license is 60-4,141.01 suspended, revoked, or canceled or while subject to disqualification or an out-of-service order 60-690 Aiding or abetting a violation of Nebraska Rules of the Road 60-696 Failure of driver to stop and report a motor vehicle accident, first offense in 12 years Unlawful removal or possession of sign or traffic control or 60-6,130 surveillance device

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| CLASS II MIS | |
| 60-6,130 | Willfully or maliciously injuring, defacing, altering, or knocking down any sign, traffic control device, or traffic surveillance device |
| 60-6,195 | Speed competition or drag racing on highways |
| 60-6,217 | Reckless driving or willful reckless driving, second offense |
| 60-6,336 | Snowmobile contest on highway without permission, second or subsequent offense within one year |
| 60-6,343 | Violation of provisions relating to snowmobiles, second or subsequent offense within one year |
| 60-6,362 | Violation of all-terrain vehicle requirements, second or subsequent offense within one year |
| 60-1911 | Violating laws relating to abandoned vehicles |
| 69-408 | Violation of secondary metals recycling requirements |
| 69-1215 | Willfully or knowingly engaging in business of debt management without license |
| 69-1324 | Willful failure to deliver abandoned property to the State Treasurer |
| 69-2409.01 | Intentionally causing the Nebraska State Patrol to request mental health history information without reasonable belief that the named individual has submitted a written application or completed a consent form for a handgun |
| 69-2709 | Knowing or intentional cigarette sales report, tax, or stamp violations or sales of unstamped cigarettes or cigarettes from manufacturer not in directory, second or subsequent offense |
| 69-2709 | Knowing or intentional cigarette sales or purchases from unlicensed stamping agent or without appropriate stamp or reporting requirements, second or subsequent offense |
| 71-962 | Filing petition with false allegations or depriving a subject of rights under Nebraska Mental Health Commitment Act or Sex Offender |
| 71-962 | Commitment Act Willful violation involving records under Nebraska Mental Health Commitment Act or Sex Offender Commitment Act |
| 71-15,141 | Approve, sign, or file a local housing agency annual report which is materially false or misleading |
| 71-1805 | Sale and distribution of pathogenic microorganisms |
| 71-2416 | Violation of Emergency Box Drug Act |
| 71-2482 | Violation involving adulterated or misbranded drugs, second or subsequent offense |
| 71-2512 | Violation of Poison Control Act when not otherwise specified, second offense |
| 71-3213 | Violation of laws pertaining to private detectives |
| 72-245 | Waste, trespass, or destruction of trees on school lands |
| 72-313 | Violation of mineral or water rights on state lands |
| 72-802 | Violation of plans, specifications, bids, or appropriations on public buildings |
| 75-127 | Unjust discrimination or prohibited practices in rates by officers, agents, or employees of a common carrier |
| 75-428 | Failure of railroad to provide transfer facilities at intersections upon order of the Public Service Commission |
| 75-723 | Violation of laws on transmission lines |
| | |

| CLASS II MISD | EMEANOR |
|----------------|---|
| 76-1722 | Acting as a sales agent for real property in a time-share interval |
| | arrangement without a license |
| 76-2114 | Acting as membership camping contract salesperson without |
| | registration |
| 76-2325.01 | Interference with utility poles and wires or transmission of light, heat, |
| | power, or telecommunications, loss of at least \$200 but less than \$500 |
| 77-1232 | (certain situations) |
| 11-1232 | Failure to list or filing false list of personal property for tax purposes for 1993 and thereafter |
| 77-2311 | Failure or refusal to perform duties regarding deposit of state funds by |
| 77-2311 | State Treasurer |
| 77-2790 | Claiming excessive exemptions or overstating withholding to evade |
| | income taxes |
| 77-27,115 | Taxpayer, failure to pay, account, or keep records on income tax |
| 77-3009 | Violation of Mechanical Amusement Device Tax Act |
| 77-3522 | False or fraudulent claim for homestead exemption |
| 79-949 | False or fraudulent acts to defraud the school retirement system |
| 79-9,107 | Illegal interest in investment of school employees retirement system |
| | funds |
| 80-405 | Obtaining veterans relief by fraud |
| 81-2,162.17 | Violation of Nebraska Commercial Fertilizer and Soil Conditioner Act |
| 81-885.45 | Acting as real estate broker, salesperson, or subdivider without license |
| 81-8,254 | or certificate or under suspended license or certificate Obstruct, hinder, or mislead Public Counsel in inquiries |
| 81-1023 | Use of improperly marked or equipped state-owned vehicle |
| 81-1117.03 | Prohibited release of state computer file data |
| 81-1933 | Truth and deception examination, unlawful use by employer |
| 81-1935 | Violation of provisions on truth and deception examinations |
| 81-2038 | False or fraudulent acts to defraud the Nebraska State Patrol |
| | Retirement System |
| 81-3535 | Unauthorized practice of geology, first offense |
| 84-305.01 | Willfully obstruct, hinder, delay, or mislead the Auditor of Public |
| | Accounts in accessing records or information of a public entity when |
| 04 1227 | conducting an audit, examination, or related activity |
| 84-1327 | False or fraudulent acts to defraud the State Employees Retirement |
| 85-1650 | System Violating private postsecondary career school provisions |
| 86-607 | Discrimination in rates by telegraph companies |
| 86-608 | Failure by telegraph companies to provide newspapers equal facilities |
| 87-303.08 | Violation of Uniform Deceptive Trade Practices Act when not |
| 0, 202100 | otherwise specified |
| | 1 |
| CLASS III MISD | DEMEANOR |
| | m-three months' imprisonment, or five hundred dollars' fine, or both |
| Minimu | |
| 2-1825 | Violation of Nebraska Potato Inspection Act |
| 2-2319 | Violation of Nebraska Wheat Resources Act |
| 2-2647 | Violation of Pesticide Act, first offense |
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| 2 2000 | ISDEMEANOR |
|----------------------------|--|
| 2-3008 | Violation of Nebraska Poultry Disease Control Act |
| 2-3416 | Violation of Nebraska Poultry and Egg Resources Act |
| 2-3635 | Violation of Nebraska Corn Resources Act |
| 2-3765 | Violation of Dry Bean Resources Act |
| 2-3963 | Violation of Dairy Industry Development Act |
| 2-4020 | Violation of Grain Sorghum Resources Act |
| 2-5605 | Violations relating to excise taxes on grapes |
| 3-408 | Violation of provisions regulating obstructions to aircraft by structures or towers |
| 3-504 | Violation of city airport authority regulations |
| 3-50 4 3-613 | Violation of county airport authority regulations Violation of county airport authority regulations |
| 4-106 | Alien elected to office in labor or educational organization |
| 7-100 | Unauthorized practice of law |
| 8-127 | Violation of inspection provisions for list of bank stockholders |
| 8-142 | Bank officer, employee, director, or agent violating loan limits by |
| 0-142 | \$10,000 or more but less than \$20,000 or resulting in monetary loss of |
| | less than \$10,000 to bank or no monetary loss |
| 8-1,119 | Violation of Nebraska Banking Act when not otherwise specified |
| 8-2745 | Violation of Nebraska Money Transmitters Act, other than acting |
| 0 2743 | without license or intentionally falsifying records |
| 9-230 | Unlawfully conducting or awarding a prize at a bingo game, first |
| 220 | offense |
| 9-422 | Unlawfully conducting a lottery or raffle |
| 12-1205 | Failing to report the presence and location of human skeletal remains |
| | or burial goods associated with an unmarked human burial |
| 13-1617 | Violation of confidentiality requirements of Political Subdivisions |
| | Self-Funding Benefits Act |
| 14-224 | City council, officers, and employees receiving or soliciting gifts |
| 14-2149 | Violations relating to gas and water utilities in cities of the |
| | metropolitan class |
| 18-305 | Telephone company providing special rates to city or village officer or |
| | such officer accepting special rates |
| 18-306 | Electric company providing special rates to city or village officer |
| 18-307 | City or village officer accepting electric service at special rates |
| 18-308 | Water company providing special rates to city or village officer or such |
| | officer accepting special rates |
| 18-1741.05 | Failure to appear or comply with handicapped parking citation |
| 18-2715 | Unauthorized disclosure of confidential business information under |
| | city ordinance pursuant to Local Option Municipal Economic |
| | Development Act |
| 19-2906 | Disclosures by accountant of results of examination of municipal |
| | accounts |
| 20-129 | Interfering with rights of blind, deaf, or physically disabled persons |
| | and with admittance to or enjoyment of public facilities |
| 20-129 | Interfering with rights of a service animal trainer and with admittance |
| | to or enjoyment of public facilities |
| 21-622 | Illegal use of society emblems |
| 23-114.05 | Violation of county zoning regulations |
| 23-135.01 | False claim against county when value is less than \$500 |

| CLASS III M | ISDEMEANOR |
|------------------|---|
| 23-350 | Failing to file or filing false or incorrect inventory statement by county |
| | officers or members of county board |
| 28-201 | Criminal attempt to commit a Class II misdemeanor |
| 28-384 | Failure to make report under Adult Protective Services Act |
| 28-385 | Wrongful release of information gathered under Adult Protective |
| | Services Act |
| 28-403 | Administering secret medicine |
| 28-416 | Knowingly or intentionally possessing more than 1 ounce but not more |
| 20 417 | than 1 pound of marijuana |
| 28-417 | Unlawful acts relating to packaging, possessing, or using narcotic drugs and other controlled substances |
| 28-424 | Inhaling or drinking certain intoxicating compounds |
| 28-424 | Selling or offering for sale certain intoxicating compounds |
| 28-424 | Selling or offering for sale certain intoxicating compounds without |
| 20-727 | maintaining register for one year |
| 28-424 | Inducing or enticing another to sell, inhale, or drink certain |
| 20 12 1 | intoxicating compounds or to fail to maintain register for one year |
| 28-444 | Drug paraphernalia advertisement prohibited |
| 28-445 | Manufacture or delivery of an imitation controlled substance, first |
| | offense |
| 28-450 | Unlawful sale, distribution, or transfer of ephedrine, pseudoephedrine, |
| | or phenylpropanolamine for use as a precursor to a controlled |
| | substance or with reckless disregard as to its use |
| 28-456.01 | Purchase, receive, or otherwise acquire pseudoephedrine base or |
| | phenylpropanolamine base over authorized limits, second or |
| | subsequent offense |
| 28-514 | Theft of lost, mislaid, or misdelivered property when value is \$500 or |
| | less, first offense |
| 28-515.02 | Theft of utility service and interference with utility meter |
| 28-516 | Unauthorized use of a propelled vehicle, first offense |
| 28-519 | Criminal mischief, pecuniary loss of less than \$500 |
| 28-521 | Criminal trespass in the second degree (certain situations) |
| 28-523 | Littering, first offense |
| 28-524 | Unauthorized application of graffiti, first offense |
| 28-604 | Criminal possession of forged instrument, face value less than \$500 |
| 28-606 | Criminal simulation of antiquity, rarity, source, or composition |
| 28-609 | Impersonating a public servant |
| 28-621 | Criminal possession of one financial transaction device |
| 28-633 | Printing more than the last 5 digits of a payment card account number upon a receipt provided to payment card holder, first offense |
| 20 717 | 1 |
| 28-717 28-730 | Willful failure to report abused or neglected children |
| 28-730 28-902 | Unlawful disclosures by a child abuse and neglect team member Failure to report injury of violence |
| 28-902 28-914 | Loitering about a penal institution |
| 28-923 | Simulating legal process |
| 28-925 28-925 | Misuse of official information |
| 28-923 28-927 | Neglecting to serve warrant if offense for warrant is a misdemeanor |
| 28-927 28-928 | Mutilation of a flag of the United States or the State of Nebraska |
| 28-1009.01 | Violence on or interference with a service animal |
| _0 1007.01 | . Issued on or interference with a pervise annual |
| | |

| CLASS III MISI | DEMEANOR |
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| 28-1010 | Indecency with an animal |
| 28-1209 | Failure to register tranquilizer guns |
| 28-1210 | Failure to notify sheriff of sale of tranquilizer gun |
| 28-1225 | Storing explosives in violation of safety regulations |
| 28-1226 | Failure to report theft of explosives |
| 28-1227 | Violations of provisions relating to explosives |
| 28-1240 | Unlawful use of tank or container which contained anhydrous |
| | ammonia |
| 28-1242 | Unlawful throwing of fireworks |
| 28-1250 | Violation of laws relating to fireworks |
| 28-1251 | Unlawful testing or inspection of fire alarms |
| 28-1303 | Raising or producing stagnant water on river or stream |
| 28-1309 | Refusing to yield a telephone party line |
| 28-1310 | Intimidation by telephone call |
| 28-1313 | Unlawful use of a white cane or guide dog |
| 28-1314 | Failure to observe a blind person |
| 28-1316 | Unlawful use of locks and keys |
| 28-1317 | Unlawful picketing |
| 28-1318 | Mass picketing |
| 28-1319 | Interfering with picketing |
| 28-1319 | Intimidation of pickets |
| 28-1320.03 | Unlawful picketing of a funeral |
| 28-1320.03 28-1321 | Maintenance of nuisances |
| 28-1321 28-1322 | Disturbing the peace |
| 28-1322 28-1331 | Unauthorized use of receptacles |
| 28-1331 28-1332 | Unauthorized possession of a receptacle |
| 28-1332 28-1335 | |
| 20-1333 | Discharging firearm or weapon using compressed gas from public |
| 28-1419 | highway, road, or bridge Selling or furnishing tobacco or cigarette, vapor, or alternative nicotine |
| 20-1419 | |
| 20 1420 | products to minors |
| 28-1420 | Sale or purchase for resale of tobacco without license |
| 28-1425 | Licensee selling or furnishing tobacco or cigarette, vapor, or |
| 20 1420 02 | alternative nicotine products to minors |
| 28-1429.02 | Dispensing cigarettes or other tobacco products or vapor or alternative |
| | nicotine products from vending machines or similar devices in certain |
| 20 1420 02 | locations |
| 28-1429.03 | Sell or distribute cigarettes, cigars, vapor products, alternative nicotine |
| | products, or tobacco in any form whatever through a self-service |
| 20.1467 | display |
| 28-1467 | Operation of aircraft while under the influence of alcohol or drugs, |
| 20.1460 | first offense |
| 28-1468 | Operation of aircraft while under the influence of alcohol or drugs, |
| 20.1.150 | second offense |
| 28-1478 | Deceptive or misleading advertising |
| 28-1479 | Sale of certain beverage cans with removable tabs |
| 29-817 | Disclosing of search warrant prior to its execution |
| 29-835 | Refusing to permit, interfering with, or preventing inspection pursuant |
| | to inspection warrant |
| 29-4110 | Unlawful possession of DNA samples or records |
| | |

| CLASS III M | IISDEMEANOR |
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| 29-4111 | Unlawful disclosure of DNA samples or records |
| 32-1501 | Interfering or refusing to comply with election requirements of |
| | Secretary of State |
| 32-1505 | Deputy registrar drinking liquor at or bringing liquor to place of voter |
| | registration |
| 32-1506 | Theft, destruction, removal, or falsification of voter registration and |
| | election records |
| 32-1510 | Hindering voter registration |
| 32-1511 | Obstructing deputy registrars at voter registration |
| 32-1513 | Bribery involving candidate filing forms and nominating petitions |
| 32-1515 | Wrongfully or willfully suppressing election nomination papers |
| 32-1517 | Service as election official, threat of discharge or coercion by |
| | employer |
| 32-1519 | Misconduct or neglect of duty by election official |
| 32-1521 | Printing or distribution of election ballots by other than election |
| | officials |
| 32-1528 | Voting outside of resident precinct, school district, or village |
| 32-1549 | Failing to appear or comply with citation issued under Election Act |
| 35-520 | False alarm or report of fire in rural fire protection district or area |
| 35-801 | Knowingly accepting, transferring, selling, or offering to sell or |
| | purchase firefighting clothing or equipment which does not meet |
| | standards |
| 37-248 | Violation of Game Law when not otherwise specified |
| 37-314 | Violation of rules, regulations, and commission orders under Game |
| | Law regarding seasons and other restrictions on taking wildlife |
| 37-336 | Violation of provisions for state wildlife management areas |
| 37-348 | Violation of provisions for state park system |
| 37-406 | Duplication of electronically issued license, permit, or stamp under |
| | Game Law |
| 37-410 | Obtaining permit to hunt, fish, or harvest fur by false pretenses or |
| | misuse of permit |
| 37-410 | Receipt of fur-harvesting permit by nonresident less than 16 years old |
| | without written parental permission |
| 37-450 | Violation of rules and regulations under Game Law regarding hunting |
| | elk |
| 37-451 | Violation of rules and regulations under Game Law regarding hunting |
| | mountain sheep |
| 37-461 | Violating permit to take or destroy muskrats or beavers or selling or |
| | using muskrats, beavers, or parts thereof without permit |
| 37-462 | Performing taxidermy services without permit and failure to keep |
| | complete records |
| 37-501 | Taking or possessing a greater number of game than allowed under |
| | Game Law |
| 37-504 | Hunting, trapping, or possessing animals or birds out of season |
| 37-504 | Unlawfully taking or possessing game |
| 37-505 | Unlawful purchase, sale, or barter of animals, birds, or fish or parts |
| | thereof |
| 37-507 | Abandonment, waste, or failure to dispose of fish, birds, or animals |
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| 37-508 | ISDEMEANOR Storing game or fish in cold storage after prescribed storage season or |
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| 37-300 | without proper tags |
| 37-510 | Violating game shipment requirements |
| 37-511 | Violating importation restrictions on game shipments |
| 37-512 | Violating importation restrictions on game simplicities Violating regulations relating to the shipment of raw fur |
| 37-513 | Shooting at wildlife from highway |
| 37-513 | Hunting wildlife with artificial light |
| 37-514 | Hunting, driving, or stirring up game birds or animals with aircraft or |
| 37-313 | boat |
| 37-521 | Use of aircraft, vessel, vehicle, or other equipment to harass certain |
| 37-321 | |
| 27 522 | game animals |
| 37-522 | Carrying loaded shotgun in or on vehicle on highway |
| 37-523 | Unlawful hunting with a rifle within 200 yards of inhabited dwelling |
| 27 522 | or livestock feedlot |
| 37-523 | Unlawful hunting without a rifle or trapping within 100 yards of |
| 27 522 | inhabited dwelling or livestock feedlot |
| 37-523 | Unlawful trapping within 200 yards of livestock passage |
| 37-524.02 | Refusal to permit inspection, decontamination, or treatment of |
| | conveyance for aquatic invasive species |
| 37-525 | Taking game birds or game animals during closed season while |
| | training or running dogs |
| 37-525 | Running dogs on private property without permission |
| 37-526 | Unlawful use or possession of ferrets |
| 37-531 | Unlawful use of explosive traps or poison gas on wild animals |
| 37-532 | Setting an unmarked trap |
| 37-533 | Violating restrictions on hunting fur-bearing animals and disturbing |
| | their nests, dens, and holes |
| 37-535 | Hunting game from propelled boat or watercraft |
| 37-536 | Hunting game birds with certain weapons |
| 37-537 | Baiting game birds |
| 37-538 | Hunting game birds from vehicle |
| 37-539 | Taking or destroying nests or eggs of game birds |
| 37-543 | Unlawful taking of fish |
| 37-545 | Unlawful removal of fish from privately owned pond and violations of |
| | commercial fishing permits |
| 37-546 | Unlawful taking, use, or possession of baitfish |
| 37-548 | Release, importation, exportation, or commercial exploitation of |
| | wildlife or aquatic invasive species |
| 37-552 | Failure to maintain fish screens in good repair |
| 37-557 | Disturbing hatching boxes and nursery ponds |
| 37-570 | Knowing and intentional interference or attempt to interfere with |
| | hunting, trapping, fishing, or associated activity |
| 37-605 | Failure to appear on an alleged violation of Game Law |
| 37-615 | Taking wildlife or applying for permit with a suspended or revoked |
| | permit |
| 37-703 | Defacing a sign at a game reserve, bird refuge, or wild fowl sanctuary |
| 37-705 | Disturbing or otherwise violating provisions relating to reserves, |
| | sanctuaries, and closed waters |

| Hunting, carrying firearms, or operating a motorboat in state game refuges Violation of provisions for hunting, fishing, or trapping on privately owned land |
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| Violation of provisions for hunting, fishing, or trapping on privately |
| o whea fana |
| Refusing to submit to a preliminary breath test for operating a motorboat or personal watercraft while under the influence of alcohol |
| or drugs Operation or sale of motorboat without certificate of title, failure to surrender certificate upon cancellation, deface a certificate of title |
| Violation of Uniform Credentialing Act when not otherwise specified, first offense |
| Failure of insurer to report violations of Uniform Credentialing Act, first offense |
| Performing body art on minor without written consent of parent or guardian and keeping record 5 years |
| Unlicensed person practicing pharmacy |
| Operation of motor vehicle in violation of published rules and regulations of the Department of Roads |
| Depositing materials on roads or ditches, first offense |
| Placing burning materials or items likely to cause injury on highways, first offense |
| Destroying bridge or landmark |
| Illegal use of adjoining property for access to state highway |
| Digging up or crossing state highway |
| Loads exceeding posted capacity on county bridges |
| Refusal of access to lands for placement of snow fences, willful or malicious damage thereto |
| Livestock lanes, driving livestock on adjacent highways |
| Leaving gates open on road over private property |
| Detaining or placing a juvenile in violation of certain Nebraska Juvenile Code provisions |
| Illegal placement of children |
| Unauthorized disclosure of confidential information regarding foster children and their parents or relatives |
| Violation of genetic paternity testing provisions, second or subsequent offense |
| Public disclosure of confidential information received concerning a child who is or may be in state custody |
| Unauthorized disclosure or release of confidential information regarding a child support order |
| Violation of confidentiality provisions of Court Appointed Special Advocate Act |
| Violation of Chapter 44 when not otherwise specified |
| Violation of Standardized Health Claim Form Act |
| Violation of Viatical Settlements Act |
| Violation of Motor Club Services Act |
| Surplus lines licensee placing coverage with a nonadmitted insurer or placing nonadmitted insurance with or procuring nonadmitted insurance from a nonadmitted insurer |
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| | SDEMEANOR |
|------------|---|
| 45-601 | Operating a collection agency business without a license or violation |
| | of Collection Agency Act |
| 45-740 | Residential mortgage loan violations by licensee |
| 45-1023 | Making a false statement to secure a loan |
| 46-263 | Neglecting or preventing delivery of irrigation water |
| 46-1142 | Failure to provide notice of a chemigation accident |
| 46-1240 | Engaging in business or employing another without complying with standards under Water Well Standards and Contractors' Practice Act |
| 48-213 | Employment regulations, violation of lunch hour requirements |
| 48-216 | Discrimination in employment by manufacturer or distributor of military supplies |
| 48-511 | Employment agencies splitting fees with employers |
| 48-513 | Violation of private employment agency provisions when not otherwise specified |
| 10 612 | |
| 48-612 | Commissioner of Labor employees violating provisions relating to |
| 48-612.01 | administration of Employment Security Law Unauthorized disclosure of information received for administration of Employment Security Law |
| 48-614 | |
| 48-014 | Contumacy or disobedience to subpoenas in unemployment |
| 10.663 | compensation proceedings |
| 48-663 | False statements or failure to disclose information by employees to |
| 10.661 | obtain unemployment compensation benefits |
| 48-664 | False statements by employers to obtain unemployment compensation benefits |
| 48-666 | Violation of Employment Security Law when not otherwise specified |
| 48-736 | Violation of Boiler Inspection Act |
| 48-1005 | Age discrimination in employment or interfering with enforcement of statutes relating to age discrimination in employment |
| 48-1118 | Unlawful disclosure of information under Nebraska Fair Employment |
| 10 1110 | Practice Act |
| 48-1123 | Interference with Equal Opportunity Commission in performance of |
| 40-1123 | duty under Nebraska Fair Employment Practice Act |
| 48-1227 | Discrimination on the basis of sex |
| | |
| 49-231 | Failure of state, county, or political subdivision officer to furnish information required by constitutional convention |
| 49-1447 | Campaign practices, violation by committee treasurer or candidate in |
| 47-144/ | |
| 40 1461 01 | statements or reports |
| 49-1461.01 | Ballot question committee violating surety bond requirements |
| 49-1469.08 | Violation of campaign practices by businesses and organizations in contributions, expenditures, and volunteer services |
| 49-1471 | Campaign contribution or expenditure in excess of \$50 made in cash |
| 49-1472 | Campaign practices, acceptance of anonymous contribution |
| 49-1473 | Campaign practices, legal name of contributor required |
| 49-1474 | Campaign practices, political newsletter or mass mailing sent at public |
| | expense |
| 49-1475 | Campaign practices, failing to disclose name and address of |
| | contributor |
| 49-1476.02 | Accepting or receiving a campaign contribution from a state lottery |
| 77-17/0.02 | contractor |

| CLASS III MISD | DEMEANOR |
|--------------------|---|
| 49-1477 | Campaign practices, required information on contributions from |
| | persons other than committees |
| 49-1478 | Campaign practices, violation of required reports on expenditures |
| 49-1479 | Campaign practices, unlawful contributions or expenditures made for |
| | transfer to candidate committee |
| 49-1479.01 | Violations related to earmarked campaign contributions |
| 49-1490 | Prohibited acts relating to gifts by principals or lobbyists |
| 49-1492 | Prohibited practices of a lobbyist |
| 49-1492.01 | Violation of gift reporting requirements by certain entities |
| 49-14,101 | Conflicts of interest, prohibited acts of public official, employee, candidate, and other individuals |
| 49-14,101.01 | Public official or employee using office, confidential information, |
| | personnel, property, or funds for financial gain or improperly using |
| | public communication system or public official or immediate family |
| | member accepting gift of travel or lodging if made for immediate |
| | family member to accompany the public official |
| 49-14,103.04 | Knowing violation of conflict of interest prohibitions |
| 49-14,104 | Official or full-time employee of executive branch representing a |
| 40 14 117 | person or acting as an expert witness |
| 49-14,115 | Unlawful disclosure of confidential information by member or |
| 40 14 125 | employee of Nebraska Accountability and Disclosure Commission |
| 49-14,135 | Violation of confidentiality of proceedings of Nebraska Accountability and Disclosure Commission |
| 50-1213 | Divulging confidential information or records relating to a legislative |
| 30-1213 | performance audit or preaudit inquiry |
| 50-1214 | Taking personnel action against a state employee providing |
| 30 1214 | information pursuant to Legislative Performance Audit Act |
| 53-167.02 | Violations relating to beer keg identification numbers |
| 53-167.03 | Tamper with, alter, or remove beer keg identification number or |
| | possess beer container with altered or removed keg identification |
| | number |
| 53-180.05 | Misrepresentation of age by minor to obtain or attempt to obtain |
| | alcoholic liquor |
| 53-180.05 | Minor over 18 years old and under 21 years old in possession of |
| | alcoholic liquor |
| 53-180.05 | Parent or guardian knowingly permitting minor to violate alcoholic |
| | liquor laws |
| 53-181 | Minor 18 years old or younger in possession of alcoholic liquor |
| 53-186.01 | Consumption of liquor in unlicensed public places |
| 54-796 | Violation of Animal Importation Act, first offense |
| 54-904 | Indecency with a livestock animal |
| 54-1711 | Livestock dealer violating provisions of Nebraska Livestock Dealer |
| 54 1012 | Licensing Act |
| 54-1913 54-2288 | Meat and poultry inspector, officer, or employee accepting bribes |
| 34-2200 | Violation of quarantine requirements under Pseudorabies Control and Eradication Act, first offense |
| 57-507 | Unlawful use of liquefied petroleum gas cylinders |
| 57-1106 | Willfully and maliciously breaking, injuring, damaging, or interfering |
| | with oil or gas pipeline, plant, or equipment |
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| CLASS III MI | SDEMEANOR |
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| 60-142 | Using a bill of sale for a parts vehicle to transfer ownership of any |
| 00 142 | vehicle other than a parts vehicle |
| 60-180 | Prohibited acts relating to certificates of title for motor vehicles, all- |
| 00 100 | terrain vehicles, or minibikes |
| 60-3,113.07 | Knowingly provide false information on an application for a |
| | handicapped or disabled parking permit |
| 60-3,170 | Violation of Motor Vehicle Registration Act when not otherwise |
| , | specified |
| 60-3,171 | Fraud in registration of motor vehicle or trailer |
| 60-3,176 | Disclosure of information regarding undercover license plates to |
| Ź | unauthorized individual |
| 60-3,206 | Violation of International Registration Plan Act |
| 60-480.01 | Disclosure of information regarding undercover drivers' licenses to |
| | unauthorized individual |
| 60-4,108 | Operating motor vehicle while operator's license is suspended or after |
| | revocation or impoundment but before licensure |
| 60-4,109 | Operating motor vehicle while operator's license is suspended or after |
| | revocation or impoundment but before licensure for violation of city or |
| | village ordinance |
| 60-4,111 | Violation of Motor Vehicle Operator's License Act when not otherwise |
| | specified |
| 60-4,118 | Failure to surrender operator's license or appear before examiner |
| | regarding determination of physical or mental competence |
| 60-4,140 | Commercial driver, multiple operators' licenses |
| 60-4,141 | Operation of commercial motor vehicle outside operator's license or |
| (0.4.146.01 | permit classification |
| 60-4,146.01 | Violation of privileges conferred by commercial drivers' licenses |
| 60-4,159 | Commercial driver, failure to provide notifications relating to |
| 60-4,161 | conviction or disqualification Commercial driver, failure to provide information to prospective |
| 00-4,101 | employer |
| 60-4,162 | Employer failing to require information or allowing commercial driver |
| 00-4,102 | to violate highway-rail grade crossing, out-of-service order, or |
| | licensing provisions |
| 60-4,170 | Failure to surrender commercial driver's license or CLP-commercial |
| .,170 | learner's permit |
| 60-4,179 | Violation of driver training instructor or school provisions |
| 60-4,184 | Failure to surrender operator's license for loss of license under point |
| , | system |
| 60-4,186 | Illegal operation of motor vehicle under period of license revocation |
| Ź | for loss of license under point system |
| 60-558 | Failure to return motor vehicle license or registration to Department of |
| | Motor Vehicles for violation of financial responsibility provisions |
| 60-560 | Violation of Motor Vehicle Safety Responsibility Act when not |
| | otherwise specified |
| 60-678 | Operation of vehicles in certain public places where prohibited, where |
| | not permitted, without permission, or in a dangerous manner |
| 60-690 | Aiding or abetting a violation of Nebraska Rules of the Road |
| | |

| to obey lawful order of law enforcement officer given under to Rules of the Road to apprehend violator damage or destruction of road signs, monuments, traffic or surveillance devices by shooting upon highwaying a motor vehicle with an ignition interlock device in violation order or Department of Motor Vehicles order unless otherwised is driving, first offense reckless driving, first offense reckless driving, first offense reckless driving, first offense reckless driving or highway with backup lights on ones involving rotating or flashing lights on motor vehicles on of vehicle clearance light requirements on of motor vehicle brake requirements tion of an illegal sunscreening or glazing material on a motor of motor vehicle in violation of safety glass requirements and limitations on width, length, height, or weight of motor when not otherwise specified on of or failure to obtain permit to move building or other in highway to weigh vehicle or lighten load obbile contest on highway without permission, first offense |
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| damage or destruction of road signs, monuments, traffic or surveillance devices by shooting upon highwaying a motor vehicle with an ignition interlock device in violation order or Department of Motor Vehicles order unless otherwised striving, first offense reckless driving, first offense rockless driving, first offen |
| or surveillance devices by shooting upon highway in a motor vehicle with an ignition interlock device in violation order or Department of Motor Vehicles order unless otherwise destriving, first offense reckless driving, first offense ons in connection with headlights and taillights proceeding forward on highway with backup lights on ons involving rotating or flashing lights on motor vehicles on of vehicle clearance light requirements on of motor vehicle brake requirements tion of an illegal sunscreening or glazing material on a motor of motor vehicle in violation of safety glass requirements and limitations on width, length, height, or weight of motor when not otherwise specified on of or failure to obtain permit to move building or other in highway to weigh vehicle or lighten load |
| order or Department of Motor Vehicles order unless otherwise d s driving, first offense reckless driving, first offense ons in connection with headlights and taillights proceeding forward on highway with backup lights on ons involving rotating or flashing lights on motor vehicles on of vehicle clearance light requirements on of motor vehicle brake requirements tion of an illegal sunscreening or glazing material on a motor of motor owning vehicle in violation of safety glass requirements and limitations on width, length, height, or weight of motor when not otherwise specified on of or failure to obtain permit to move building or other in highway to weigh vehicle or lighten load |
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| s driving, first offense reckless driving, first offense ons in connection with headlights and taillights proceeding forward on highway with backup lights on ons involving rotating or flashing lights on motor vehicles on of vehicle clearance light requirements on of motor vehicle brake requirements tion of an illegal sunscreening or glazing material on a motor ong or owning vehicle in violation of safety glass requirements and limitations on width, length, height, or weight of motor of when not otherwise specified on of or failure to obtain permit to move building or other on highway to weigh vehicle or lighten load |
| reckless driving, first offense ons in connection with headlights and taillights proceeding forward on highway with backup lights on ons involving rotating or flashing lights on motor vehicles on of vehicle clearance light requirements on of motor vehicle brake requirements tion of an illegal sunscreening or glazing material on a motor and or owning vehicle in violation of safety glass requirements and limitations on width, length, height, or weight of motor of when not otherwise specified on of or failure to obtain permit to move building or other an highway to weigh vehicle or lighten load |
| ons in connection with headlights and taillights proceeding forward on highway with backup lights on ons involving rotating or flashing lights on motor vehicles on of vehicle clearance light requirements on of motor vehicle brake requirements tion of an illegal sunscreening or glazing material on a motor and or owning vehicle in violation of safety glass requirements and limitations on width, length, height, or weight of motor of when not otherwise specified on of or failure to obtain permit to move building or other an highway to weigh vehicle or lighten load |
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| ons involving rotating or flashing lights on motor vehicles on of vehicle clearance light requirements on of motor vehicle brake requirements tion of an illegal sunscreening or glazing material on a motor on or owning vehicle in violation of safety glass requirements and limitations on width, length, height, or weight of motor when not otherwise specified on of or failure to obtain permit to move building or other in highway to weigh vehicle or lighten load |
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| ng or owning vehicle in violation of safety glass requirements ng limitations on width, length, height, or weight of motor when not otherwise specified on of or failure to obtain permit to move building or other n highway to weigh vehicle or lighten load |
| ng limitations on width, length, height, or weight of motor when not otherwise specified on of or failure to obtain permit to move building or other n highway to weigh vehicle or lighten load |
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| on of or failure to obtain permit to move building or other n highway to weigh vehicle or lighten load |
| n highway to weigh vehicle or lighten load |
| to weigh vehicle or lighten load |
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| Jone contest on inginary without permission, first offense |
| one year |
| on of provisions relating to snowmobiles, first offense within r |
| operation of minibikes on state highway |
| ng a minibike in a place, at a time, or in a manner not permitted |
| latory authority |
| on of all-terrain vehicle requirements, first offense within one |
| to appear at hearing for violations discovered at weigh stations |
| to comply with weigh station requirements |
| g arrest or disobeying order of carrier enforcement officer at tation |
| g conditions of a motor vehicle sale |
| on upon negotiation of tuition notes or contracts of business |
| prized practice of law by notary public |
| ise of containers for gasoline or kerosene |
| to administer and keep records of excise tax on corn and grain |
| n under Ethanol Development Act |
| ul use and disclosure of books and records of Department of |
| and Human Services |
| ng through fraud assistance to aged, blind, or disabled persons, dependent children, or supplemental nutrition assistance a benefits when value is \$500 or more but less than \$1,500 |
| |

| CLASS III MISD | EMEANOR |
|-----------------------|---|
| 68-1017.01 | Unlawful use, alteration, or transfer of supplemental nutrition |
| | assistance program benefits when value is \$500 or more but less than |
| | \$1,500 |
| 68-1017.01 | Unlawful possession or redemption of supplemental nutrition |
| | assistance program benefits when value is \$500 or more but less than |
| | \$1,500 |
| 69-2012 | Violation of Degradable Products Act |
| 69-2443 | Carrying concealed handgun at prohibited site or while under the |
| | influence, first offense |
| 69-2443 | Failure to report discharge of concealed handgun, first offense |
| 69-2443 | Failure to carry or display concealed handgun permit, first offense |
| 69-2443 | Failure to inform peace officer of concealed handgun, first offense |
| 69-2709 | Selling, possessing, or distributing cigarettes in violation of stamping |
| 71 220 | requirements |
| 71-220 | Violation of barbering provisions |
| 71-506 | Willful or malicious disclosure of confidential reports, notifications, |
| 71 540 | and investigations relating to communicable diseases |
| 71-542 | Unauthorized disclosure of confidential immunization information Violation of provisions on vital statistics |
| 71-613 | Violation of Cremation of Human Remains Act |
| 71-1371 71-1631.01 | Violation of Cremation of Fruman Remains Act Violating regulation for protecting public health and preventing |
| /1-1051.01 | communicable diseases |
| 71-1905 | Violations regarding children in foster care |
| 71-2228 | Illegal receipt of food supplement benefits when value is \$500 or more |
| 71 2220 | but less than \$1,500 |
| 71-2229 | Using, altering, or transferring food instruments or food supplements |
| / 1 222 / | when value is \$500 or more but less than \$1,500 |
| 71-2229 | Illegal possession or redemption of food supplement benefits when |
| , 1 === ; | value is \$500 or more but less than \$1,500 |
| 71-2482 | Violation involving adulterated or misbranded drugs, first offense |
| 71-2510.01 | Use of arsenic or strychnine in embalming fluids, violations of labeling |
| | requirements |
| 71-2512 | Violation of Poison Control Act when not otherwise specified, first |
| | offense |
| 71-4632 | Mobile home parks established, conducted, operated, or maintained |
| | without license, nuisance |
| 71-6741 | Violation of Medication Aide Act |
| 71-6907 | Performing an abortion in violation of parental consent provisions, |
| | knowingly and intentionally or with reckless disregard |
| 71-6907 | Unauthorized person providing consent for an abortion |
| 71-6907 | Coercing a pregnant woman to have an abortion |
| 74-609.01 | Hunting on railroad right-of-way without permission |
| 74-1331 | Failure to construct, maintain, and repair railroad bridges in compliance with law |
| 75-114 | Refusal to allow access to the Public Service Commission to records of |
| | a motor or common carrier |
| 75-367 | Violation of motor carrier safety regulations or hazardous materials |
| | regulations |
| 76-505 | Judges and other county officers engaging in business of abstracting |
| | |

CLASS III MISDEMEANOR 76-558 Unlawful practice in business of abstracting 76-2246 Unlawful practice as a real property appraiser or real property associate 76-2325.01 Interference with utility poles and wires or transmission of light, heat, power, or telecommunications, loss of less than \$200 (certain situations) 77-1719.02 Violations by county board members regarding collection of personal taxes and false returns 77-2619 Fail, neglect, or refuse to report or make false statement regarding cigarette taxation Unlawful signature on budget limitation petition 77-3407 Violation of compulsory school attendance provisions 79-210 School vehicles, violation of safety requirements and operating school 79-603 vehicles which violate safety requirements when not otherwise specified 79-727 Violation of character education requirements 79-897 Illegal inquiries concerning religious affiliation of teacher applicants Illegal solicitation of business from classroom teachers 79-8,101 Violation of laws on private, denominational, and parochial schools 79-1607 Unlawful sale or marking of hybrid seed corn 81-2,157 Violation of Nebraska Apiary Act 81-2,179 81-513 Violation of order of State Fire Marshal directing the closing of a building pending repair Unauthorized release of information from emergency management 81-829.41 registry 81-8,127 Unlawful practice of land surveying or use of title 81-8,142 Violation of provisions relating to the State Athletic Commissioner Unlawful practice as a professional landscape architect 81-8,205 Knowing and willful violation of Environmental Protection Act, 81-1508.01 Integrated Solid Waste Management Act, or Livestock Waste Management Act when not otherwise specified 81-2008 Failure to obey rules or orders of or resisting arrest by Nebraska State Patrol 82-111 Destroy, deface, remove, or injure monuments marking Oregon Trail 82-507 Knowingly and willfully appropriate, excavate, injure, or destroy any archaeological resource on public land without written permission from the State Archaeology Office Enter or attempt to enter upon the lands of another without permission 82-508 and intentionally appropriate, excavate, injure, or destroy any archaeological resource or any archaeological site 84-311 Disclosure of restricted information by the Auditor of Public Accounts or an employee of the auditor 84-316 Taking personnel action against a state or public employee for providing information to the Auditor of Public Accounts 84-712.09 Violation of provisions for access to public records Mutilation, transfer, removal, damage, or destruction of or refusal to 84-1213 return government records 84-1414 Unlawful action by members of public bodies in public meetings, second or subsequent offense

| CLASS III MISD | DEMEANOR |
|----------------|--|
| 86-290 | Intercepting or interfering with certain wire, electronic, or oral |
| | communication |
| 86-606 | Unlawful delay or disclosure of telegraph dispatches |
| 39-1,101 | Violation of Weights and Measures Act or order of Department of |
| 00-104 | Agriculture, first offense Use of state banner as advertisement or trademark |
| 70-104 | Ose of state banner as advertisement of trademark |
| CLASS IIIA MIS | |
| | num-seven days' imprisonment, five hundred dollars' fine, or both num-none |
| 28-416 | Knowingly or intentionally possessing one ounce or less of marijuana |
| 20-410 | or any substance containing a quantifiable amount of a material, compound, mixture, or preparation containing any quantity of synthetically produced cannabinoids, third or subsequent offense |
| 53-173 | Knowingly or intentionally possessing powdered alcohol, third or subsequent offense |
| 54-623 | Owning a dangerous dog within 10 years after conviction of violating dangerous dog laws |
| 54-623 | Dangerous dog attacking or biting a person when owner of dog has a prior conviction for violating dangerous dog laws |
| 50-690 | Aiding or abetting a violation of Nebraska Rules of the Road |
| 60-6,196.01 | Driving under the influence with a prior felony DUI conviction |
| 50-6,275 | Operating or possessing radar transmission device while operating motor vehicle |
| 50-6,378 | Failure to move over, proceed with due care and caution, or follow officer's directions when passing a stopped emergency or road assistance vehicle, second or subsequent offense |
| 77-2704.33 | Failure of a contractor or taxpayer to pay certain sales taxes of less than \$300 |
| 79-1602 | Transmitting or providing for transmission of false school information when electing not to meet school accreditation or approval requirements |
| 39-1,107 | Use of a grain moisture measuring device which has not been tested |
| 39-1,108 | Violation of laws on grain moisture measuring devices |
| CLASS IV MISD | DEMEANOR |
| | mum-no imprisonment, five hundred dollars' fine |
| | mum-none |
| 2-220.03 | Failure to file specified security or certificates by carnival companies, booking agencies, or shows for state and county fairs |
| 2-957 | Unlawful movement of article through which noxious weeds may be disseminated |
| 2-963 | Violation of provisions relating to weed control |
| 2-10,115 | Specified violations of Plant Protection and Plant Pest Act, first offense |
| 2-1207 | Knowingly aiding or abetting a minor to make a parimutuel wager |
| 2-1806 | Engaging in business as a potato shipper without a license |
| 2-1807 | Failure by potato shipper to file statement or pay tax |
| | |

| CLASS IV MISDEMEANOR 2-3109 Violation of Nebraska Soil and Plant Analysis Laboratory Act when not otherwise specified 2-3223.01 Failure to file audit of natural resources district 2-3524 Violation of Nebraska Graded Egg Act 2-4327 Violation of Agricultural Liming Materials Act, first offense 3-330 Violation of Airport Zoning Act 9-513 Violation of Nebraska Small Lottery and Raffle Act, first offense 9-814 Purchase of state lottery ticket by person less than 19 years old 12-512.07 Violations in administering perpetual care trust funds for cemeteries 12-617 Violation relating to perpetual care trust funds for public mausoleums and other burial structures 12-1115 Failure to surrender a license under Burial Pre-Need Sale Act 14-415 Violation of building ordinance or regulations in city of the metropolitan class, first or second offense 19-1847 Violation of Civil Service Act 19-1847 Violation of Civil Service Act 19-1849 Failure of consumer reporting agency to provide reports to consumers 23-387 Violation of County Budget Act of 1937 19-1821 Failure of register of deeds to perform duties 19-1821 Failure to notify coroner of a death during apprehension or while in custody 19-1840 Attachment or garnishment procedure used to avoid exemption laws 19-1841 Penalizing employee due to jury service 19-1841 Penalizing employee due to jury service 19-1842 Knowingly or intentionally possessing one ounce or less of marijuana or any substance containing a quantifiable amount of a material, compound, mixture, or preparation containing any quantity of synthetically produced cannabinoids, second offense 19-1840 Purchase, receive, or otherwise acquire pseudoephedrine base or phenylpropanolamine base over authorized limits, first offense 19-1940 Putting carcass or filthy substance in well or running water 19-1950 Purchase, receive, or otherwise acquire pseudoephedrine base or phenylpropanolamine base over authorized limits, first offense 19-1960 Harassment of police animal not resulting in death of animal violation of court order rela | | |
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| not otherwise specified 2-3223.01 Failure to file audit of natural resources district 2-3524 Violation of Nebraska Graded Egg Act 2-4327 Violation of Agricultural Liming Materials Act, first offense 3-330 Violation of Airport Zoning Act 9-513 Violation of Nebraska Small Lottery and Raffle Act, first offense 9-814 Purchase of state lottery ticket by person less than 19 years old 12-512.07 Violations in administering perpetual care trust funds for cemeteries 12-617 Violation relating to perpetual care trust funds for public mausoleums and other burial structures 12-1115 Failure to surrender a license under Burial Pre-Need Sale Act 14-415 Violation of building ordinance or regulations in city of the metropolitan class, first or second offense 19-1847 Violation of Civil Service Act 19-1847 Violation of Civil Service Act 19-1849 Failure of consumer reporting agency to provide reports to consumers 19-3-387 Violation of County Budget Act of 1937 19-3-1507 Failure of register of deeds to perform duties 19-3-1821 Failure to notify coroner of a death during apprehension or while in custody 19-3-1821 Attachment or garnishment procedure used to avoid exemption laws 19-1840 Penalizing employee due to jury service 19-1841 Failure to comply with inventory requirements by manufacturer, distributor, or dispenser of controlled substances 19-1840 Knowingly or intentionally possessing one ounce or less of marijuana or any substance containing a quantifiable amount of a material, compound, mixture, or preparation containing any quantity of synthetically produced cannabinoids, second offense 19-462 Knowingly fail to submit methamphetamine precursor information to the National Precursor Log Exchange administered by the National Association of Drug Diversion Investigators or knowingly submit incorrect information to the exchange 19-1909 Harassment of police animal not resulting in death of animal Violation of court order related to misdemeanor animal abuse conviction 19-1910 Purchase, receive, or otherwise acquire pseudoephedrine base | CLASS IV MI | ISDEMEANOR |
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| 2-3524 2-4327 Violation of Agricultural Liming Materials Act, first offense 3-330 9-513 Violation of Agricultural Liming Materials Act, first offense 9-513 Violation of Nebraska Small Lottery and Raffle Act, first offense 9-814 Purchase of state lottery ticket by person less than 19 years old 12-512.07 Violations in administering perpetual care trust funds for cemeteries 12-617 Violation relating to perpetual care trust funds for public mausoleums and other burial structures 12-1115 Failure to surrender a license under Burial Pre-Need Sale Act 14-415 Violation of building ordinance or regulations in city of the metropolitan class, first or second offense 19-1847 Violation of Civil Service Act 19-1847 Violation of Provisions relating to community antenna television service 23-919 Violation of Provisions relating to community antenna television service 23-919 Violation of County Budget Act of 1937 Failure of register of deeds to perform duties 19-1841 Failure to motify coroner of a death during apprehension or while in custody 25-1563 Attachment or garnishment procedure used to avoid exemption laws 19-1640 Penalizing employee due to jury service 19-1841 Failure to comply with inventory requirements by manufacturer, distributor, or dispenser of controlled substances 19-1841 Knowingly or intentionally possessing one ounce or less of marijuana or any substance containing a quantifiable amount of a material, compound, mixture, or preparation containing any quantity of synthetically produced cannabinoids, second offense 19-1842 19-1845 Purchase, receive, or otherwise acquire pseudoephedrine base or phenylpropanolamine base over authorized limits, first offense 19-1846 19-1846 19-1847 19-1848 19-1849 19-1 | 2 2222 01 | |
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| 9-513 9-814 Purchase of state lottery ticket by person less than 19 years old 12-512.07 Violations in administering perpetual care trust funds for cemeteries 12-617 Violations in administering perpetual care trust funds for public mausoleums and other burial structures 12-1115 Failure to surrender a license under Burial Pre-Need Sale Act 14-415 Violation of building ordinance or regulations in city of the metropolitan class, first or second offense 19-1847 Violation of Civil Service Act 19-1847 Violation of Civil Service Act 19-1848 19-1849 19-1840 19-1841 Saliure of consumer reporting agency to provide reports to consumers violation of County Budget Act of 1937 19-1841 Pailure of register of deeds to perform duties 19-1842 19-1843 19-1844 Pailure of register of deeds to perform duties 19-1845 19-1846 Pailure to notify coroner of a death during apprehension or while in custody 19-1846 Penalizing employee due to jury service 19-1840 19-1841 Penalizing employee due to jury service 28-416 Penalizing employee due to jury service 28-416 Rowingly or intentionally possessing one ounce or less of marijuana or any substance containing a quantifiable amount of a material, compound, mixture, or preparation containing any quantity of synthetically produced cannabinoids, second offense 19-1842 Purchase, receive, or otherwise acquire pseudoephedrine base or phenylpropanolamine base over authorized limits, first offense 28-456.01 Purchase, receive, or otherwise acquire pseudoephedrine base or phenylpropanolamine base over authorized limits, first offense 28-462 Knowingly fail to submit methamphetamine precursor information to the National Precursor Log Exchange administered by the National Association of Drug Diversion Investigators or knowingly submit incorrect information to the exchange | | |
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| 32-1517 Refusing to serve as election official | 32-1507 | Elections, false representation of political party affiliation |
| | 32-1517 | Refusing to serve as election official |

| family Violation of farm or ranch land hunting permit exemption 37-463 Dealing in raw furs without fur buyer's permit, failt complete records of furs bought or sold Violation relating to aquatic organisms raised under an permit Keeping wild birds or animals in captivity without permit Unlawfully taking, maintaining, or selling raptors Unlawfully taking, maintaining, or selling raptors Importation, possession, or release of certain wild or animals or aquatic invasive species Administering a drug to wildlife Placing harmful matter into waters stocked by Game Commission Failure of vessel to comply with order of officer to stop Violation of certain provisions of State Boat Act Violation of Nebraska Drug Product Selection Act or regulations under the act Failure to properly equip certain sprinkler irrigation seendgun Violation of genetic paternity testing provisions, first offen Unauthorized release of relevant insurance information motor vehicle theft or insurance fraud Violations of registration and spacing requirements for illegal transfer of ground water Withdrawing or transferring ground water in violation of Ground Water Regulatory Act Placing chemical in irrigation Act when not otherwis Willfully obstruct, hinder, or prevent Department of Natur-from performing duties under Safety of Dams and Reservo | ure to keep aquaculture |
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| Unlawful assignment or notice of assignment of wages family Violation of farm or ranch land hunting permit exemption Dealing in raw furs without fur buyer's permit, fails complete records of furs bought or sold Violation relating to aquatic organisms raised under an permit Keeping wild birds or animals in captivity without permit Unlawfully taking, maintaining, or selling raptors Importation, possession, or release of certain wild of animals or aquatic invasive species Administering a drug to wildlife Placing harmful matter into waters stocked by Game Commission Failure of vessel to comply with order of officer to stop Violation of certain provisions of State Boat Act Violation of Nebraska Drug Product Selection Act of regulations under the act Failure to properly equip certain sprinkler irrigation seendgun Violation of genetic paternity testing provisions, first offen Unauthorized release of relevant insurance information motor vehicle theft or insurance fraud Soliciting membership for a fraternal benefit society not this state Acting as insurance consultant without license Lender imposing certain conditions on mortgage loan escret Violations of registration and spacing requirements for illegal transfer of ground water Withdrawing or transferring ground water in violation of Ground Water Regulatory Act Placing chemical in irrigation distribution system withou with law Violation of Nebraska Chemigation Act when not otherwis Willfully obstruct, hinder, or prevent Department of Nature from performing duties under Safety of Dams and Reservo | ure to keep aquaculture |
| family Violation of farm or ranch land hunting permit exemption 37-463 Dealing in raw furs without fur buyer's permit, failt complete records of furs bought or sold Violation relating to aquatic organisms raised under an permit Keeping wild birds or animals in captivity without permit Unlawfully taking, maintaining, or selling raptors Importation, possession, or release of certain wild of animals or aquatic invasive species Administering a drug to wildlife Placing harmful matter into waters stocked by Game Commission Failure of vessel to comply with order of officer to stop Violation of certain provisions of State Boat Act Violation of Nebraska Drug Product Selection Act of regulations under the act Failure to properly equip certain sprinkler irrigation seendgun Violation of genetic paternity testing provisions, first offen Unauthorized release of relevant insurance information motor vehicle theft or insurance fraud Soliciting membership for a fraternal benefit society not this state Acting as insurance consultant without license Lender imposing certain conditions on mortgage loan escre Violations of registration and spacing requirements for illegal transfer of ground water Withdrawing or transferring ground water in violation of Ground Water Regulatory Act Placing chemical in irrigation distribution system withou with law Violation of Nebraska Chemigation Act when not otherwis Willfully obstruct, hinder, or prevent Department of Natur from performing duties under Safety of Dams and Reservo | ure to keep aquaculture |
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| from performing duties under Safety of Dams and Reservo | e specified |
| | al Resources irs Act |
| 48-219 Contracting to deny employment due to relationship organization | |
| 48-230 Violation of provisions allowing preference to veter employment | ans seeking |
| 48-433 Failure of architect to comply with law in preparing building | |
| 48-1206 Minimum wage rate violations | ıg plans |
| 48-1505 Violations relating to sheltered workshops | ıg plans |
| 48-2211 Violating recruiting restrictions related to non-Engl persons | ıg plans |

CLASS IV MISDEMEANOR 49-1445 Violation of requirement to form candidate committee upon raising, receiving, or expending more than five thousand dollars in a calendar 49-1446 Violations relating to campaign committee funds 49-1467 Failure to report campaign expenditure of more than \$250 49-1474.01 Violation of distribution requirements for political material 53-149 Providing false information regarding alcohol retailer's accounts with alcoholic liquor wholesale licensee in connection with sale of retailer's business 53-173 Knowingly or intentionally possessing powdered alcohol, second offense 53-186.01 Permitting consumption of liquor in unlicensed public places, first offense 53-187 Nonbeverage liquor licensee giving or selling liquor fit for beverage purposes, first offense Importation of alcohol for personal use in certain quantities 53-194.03 53-1,100 Violation of Nebraska Liquor Control Act, first offense 54-315 Leaving well or pitfall uncovered, failure to decommission inactive 54-613 Allowing dogs to run at large, damage property, injure persons, or kill animals 54-622 Violation of restrictions on dangerous dogs 54-753.04 Unlawful feeding of garbage to animals 54-861 Violation of Commercial Feed Act, first offense 54-861 Improper use of trade secrets in violation of Commercial Feed Act 54-909 Violating court order not to own or possess a livestock animal after the date of conviction for indecency with a livestock animal, first offense cruel mistreatment of an animal, or intentionally, knowingly, or recklessly abandoning or cruelly neglecting livestock animal not resulting in serious injury or illness or death of the livestock animal 54-1371 Failure by owner to carry out brucellosis testing responsibilities Diversion of livestock from particular destination without permission 54-1377 or removing or altering livestock identification for such purposes 54-1384 Violation of Nebraska Bovine Brucellosis Act when not otherwise specified 54-1605 Violation of accreditation provisions for specific pathogen-free swine Violation of Pseudorabies Control and Eradication Act, first offense 54-22,100 Violation of Domesticated Cervine Animal Act, first offense 54-2323 54-2612 Unlawful sale of swine by packer 54-2615 False reporting of swine by packer 54-2622 Unlawful sale of cattle by packer 54-2625 False reporting of cattle by packer 54-2761 Violation of Scrapie Control and Eradication Act, first offense Discriminating against an employee who is a member of the reserve 55-165 military forces Discharging employee who is a member of the National Guard or 55-166 armed forces of the United States for military service 57-516 Violation of provisions relating to sale of liquefied petroleum gas

| CLASS IV MISD | |
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| 57-719 | Violating or aiding and abetting violations of oil and gas severance tax laws |
| 57-1213 | Failure or refusal to make uranium severance tax return or report |
| 60-3,168 | Failure to have and keep liability insurance or other proof of financial responsibility on motor vehicle |
| 60-3,169 | Unauthorized use of vehicle registered as farm truck |
| 60-3,172 | Registration of motor vehicle or trailer in location other than that authorized by law |
| 60-3,173 | Improper increase of gross weight or failure to pay registration fee on commercial trucks and truck-tractors |
| 60-3,174 | Improper use of a vehicle with a special equipment license plate |
| 60-4,129 | Violation involving use of an employment driving permit |
| 60-4,130 | Failure to surrender an employment driving permit |
| 60-4,130.01 | Violation involving use of a medical hardship driving permit |
| 60-690 | Aiding or abetting a violation of Nebraska Rules of the Road |
| 60-6,175 | Improperly passing a school bus with warning signals flashing or stop |
| ŕ | signal arm extended |
| 60-6,197.01 | Failure to report unauthorized use of immobilized vehicle |
| 60-6,292 | Violation of requirements for extra-long vehicle combinations |
| 60-6,302 | Unlawful repositioning fifth-wheel connection device of truck-tractor and semitrailer combination |
| 60-6,304 | Operation of vehicle improperly constructed or loaded or with cargo or contents not properly secured |
| 60-6,304 | Spilling manure or urine from an empty livestock vehicle in a city of the metropolitan class |
| 60-1407.02 | Unauthorized use of sales tax permit relating to sale of vehicle or trailer |
| 63-103 | Printing copies of a publication in excess of the authorized quantity |
| 66-495.01 | Unlawfully using or selling diesel fuel or refusing an inspection |
| 66-6,115 | Fueling a motor vehicle with untaxed compressed fuel |
| 66-727 | Failure to obtain license as required under motor fuel tax laws |
| 66-727 | Failure to produce motor fuel license or permit for inspection |
| 66-1521 | Sell, distribute, deliver, or use petroleum as a producer, refiner, |
| 68-1017 | importer, distributor, wholesaler, or supplier without a license Obtaining through fraud assistance to aged, blind, or disabled persons, |
| 08-1017 | aid to dependent children, or supplemental nutrition assistance program benefits when value is less than \$500 |
| 68-1017.01 | Unlawful use, alteration, or transfer of supplemental nutrition assistance program benefits when value is less than \$500 |
| 68-1017.01 | Unlawful possession or redemption of supplemental nutrition assistance program benefits when value is less than \$500 |
| 69-1808 | Violation of American Indian Arts and Crafts Sales Act |
| 69-2709 | Knowing or intentional cigarette sales report, tax, or stamp violations |
| 0, 2,0, | or sales of unstamped cigarettes or cigarettes from manufacturer not in directory, first offense |
| 69-2709 | Knowing or intentional cigarette sales or purchases from unlicensed |
| 07-2103 | stamping agent or without appropriate stamp or reporting requirements, first offense |
| 71-1563 | Modular housing unit sold or leased without official seal |
| ,1 1505 | 1.12ddiai 1.0dding dint sord of feddod without official soul |

CLASS IV MISDEMEANOR 71-1613 Violation of provisions relating to district health boards 71-1914.03 Providing unlicensed child care when a license is required 71-2096 Interfere with enforcement of provisions relating to health care facility receivership proceedings Illegal receipt of food supplement benefits when value is less than 71-2228 \$500 71-2229 Using, altering, or transferring food instruments or food supplements when value is less than \$500 71-2229 Illegal possession or redemption of food supplement benefits when value is less than \$500 71-3517 Violation of Radiation Control Act 71-4632 Mobile home parks established, conducted, operated, or maintained without license 71-5312 Violation of Nebraska Safe Drinking Water Act 71-5733 Smoking in place of employment or public place, second or subsequent offense 71-5733 Proprietor violating Nebraska Clean Indoor Air Act, second or subsequent offense Engaging in activity prohibited by Nebraska Health Care Certificate of 71-5870 Need Act 71-8711 Disclose actions, decisions, proceedings, discussions, or deliberations of patient safety organization meeting 73-105 Violation of laws on public lettings 74-1323 Failure to comply with order by Public Service Commission to store or park railroad cars safe distance from crossing 75-117 Refusal to comply with an order of the Public Service Commission by a motor or common carrier 75-155 Knowing and willful violation of Chapter 75 or 86 when not otherwise specified Operating motor vehicle in violation of insurance and bond 75-371 requirements for motor carriers 75-398 Operation of vehicle in violation of provisions relating to the unified carrier registration plan and agreement 75-426 Failure to file report of railroad accident 77-1232 Failure to list or filing false list of personal property for tax purposes prior to 1993 False statement of assessment of public improvements 77-1324 Receipt by inheritance tax appraiser of extra fee or reward 77-2026 77-2350.02 Failure to perform duties relating to deposit of public funds by school district or township treasurer 77-2713 Violation of laws relating to sales and use taxes when not otherwise specified 77-3709 Violation of reporting and permit requirements for mobile homes Violation of Nebraska Seed Law 81-2,147.09 81-2,154 Violation of state-certified seed laws 81-2,290 Violation of Nebraska Pure Food Act Violation of open burning ban or range-management burning permit 81-520.02 Violation of provisions relating to arson information 81-5,131

| CLASS IV MI | SDEMEANOR |
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| 81-674 | Wrongful disclosure of confidential data from medical record and health information registries or deceitful use of such information |
| 81-1525 | Failure or refusal to remove accumulation of junk |
| 81-1559 | Failure of manufacturer or wholesaler to obtain litter fee license |
| 81-1560.01 | Failure of retailer to obtain litter fee license |
| 81-1577 | Failure to register hazardous substances storage tanks |
| 81-1626 | Lighting and thermal efficiency violations |
| 84-1414 | Unlawful action by members of public bodies in public meetings, first offense |
| 86-162 | Failure to provide telephone services |
| CLASS V MIS | DEMEANOR |
| | Maximum-no imprisonment, one hundred dollars' fine Minimum-none |
| 2-219 | Conducting indecent shows or exhibits or gambling at state, district, or county fairs |
| 2-220 | State, district, and county fairs, refusal or failure to remove illegal devices |
| 2-3292 | Conducting recreational activities outside of designated areas in a natural resources district recreation area |
| 2-3293 | Smoking and use of fire or fireworks in a natural resources district recreation area |
| 2-3294 | Pets or other animals in a natural resources district recreation area |
| 2-3295 | Hunting, fishing, trapping, or using weapons in a natural resources district recreation area |
| 2-3296 | Conducting prohibited water-related activities in a natural resources district recreation area |
| 2-3297 | Destruction or removal of property, constructing a structure, or trespassing in a natural resources district recreation area |
| 2-3298 | Abandoning vehicle in a natural resources district recreation area |
| 2-3299 | Unauthorized sale or trading of goods in a natural resources district recreation area |
| 2-32,100 | Violation of traffic rules in a natural resources district recreation area |
| 2-3974 | Violation of Nebraska Milk Act or impeding or attempting to impede enforcement of the act |
| 7-111 | Practice of law by certain judges, clerks, sheriffs, or other officials |
| 8-113 | Unauthorized use of the word "bank" |
| 8-114 | Unauthorized conduct of banking business |
| 8-226 | Unauthorized use of the words "trust", "trust company", "trust |
| | association", or "trust fund" |
| 8-305 | Unauthorized use of "building and loan" or "savings and loan" or any combination of such words in corporate name |
| 8-829 | Collecting certain charges on personal loans by banks and trust companies |
| 13-510 | Illegal obligation of funds in county budget during emergency |
| 16-230 | Violation of ordinances regulating drainage, litter, and growth of grass, weeds, and worthless vegetation |

| CLASS V M | ISDEMEANOR |
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| 17-563 | Violation of ordinances regulating drainage, litter, and growth of grass, weeds, and worthless vegetation |
| 18-312 | Cities, villages, and their officers entering into compensation contracts |
| 21-1306 | contingent upon elections Unauthorized use of the word "cooperative" |
| 21-1728 | Unlawful use of the words "credit union" or representing oneself or |
| | conducting business as a credit union |
| 23-808 | Operating pool or billiard hall or bowling alley outside of municipality without a county license |
| 23-813 | Operating roadhouse, dance hall, carnival, show, amusement park, or other place of public amusement outside of municipality without a county license |
| 23-817 | Violation of law regulating places of amusement |
| 23-1612 | Audit of county offices, refusal to exhibit records |
| 24-216 | Clerk of Supreme Court, fees, neglect or fraud in report |
| 28-3,107 | Intentional or reckless falsification of report required under Pain- Capable Unborn Child Protection Act |
| 28-725 | Unauthorized release of child abuse or neglect information |
| 28-1018 | Selling puppy or kitten under 8 weeks old without its mother |
| 28-1305 | Putting carcass or putrid animal substance in a public place |
| 28-1306 | Railroads bringing unclean stock cars into state |
| 28-1308 | Watering livestock at private tank without permission |
| 28-1347 | Unauthorized access to or use of a computer, first offense |
| 28-1418 | Smoking or other use of tobacco by minors or use of vapor or other |
| 20 1427 | alternative nicotine products by minors |
| 28-1427 | Minor misrepresenting age to obtain tobacco or cigarette, vapor, or alternative nicotine products |
| 28-1472 | Failure to submit to preliminary breath test for operation of aircraft |
| 20-14/2 | while under influence of alcohol or drugs |
| 28-1483 | Sale of certain donated food |
| 31-435 | Neglect of duty by officers of drainage districts |
| 32-228 | Failure to serve as an election official in counties having an election commissioner |
| 32-236 | Failure to serve as an election official in counties that do not have an |
| | election commissioner |
| 32-241 | Taking personnel actions against employee serving as an election official |
| 32-1523 | Obstructing entrance to polling place |
| 32-1524 | Electioneering by election official |
| 32-1524 | Electioneering or soliciting at or near polling place |
| 32-1525 | Exit interviews with voters near polling place on election day |
| 32-1527 | Voter voting ballot, unlawful acts |
| 32-1535 | Unlawful removal of ballot from polling place |
| 33-132 | Failure or neglect to charge, keep current account of, report, or pay |
| 27 205 | over fees by any officer |
| 37-305 27-206 | Violation of rules and regulations for camping areas |
| 37-306 37-307 | Violation of rules and regulations for fire safety |
| <i>31-</i> 30/ | Violation of rules and regulations for animals on state property |

| CLASS V MI | SDEMEANOR | | | | |
|--------------------|--|--|--|--|--|
| 37-308 | Violation of rules and regulations for hunting, fishing, trapping, and | | | | |
| | use of weapons on state property | | | | |
| 37-309 | Violation of rules and regulations for water-related recreational | | | | |
| | activities on state property | | | | |
| 37-310 | Violation of rules and regulations for real and personal property on state property | | | | |
| 37-311 | Violation of rules and regulations for vendors on state property | | | | |
| 37-313 | Violation of rules and regulations for traffic on state property under Game and Parks Commission jurisdiction | | | | |
| 37-321 | Fishing violation in emergency created by drying up of waters | | | | |
| 37-349 | Use of state park name for commercial purposes | | | | |
| 37-428 | Obtaining habitat stamps, aquatic habitat stamps, or migratory | | | | |
| 27 422 | waterfowl stamps by false pretenses or misuse of stamps | | | | |
| 37-433 | Violation of provisions on habitat stamps or aquatic habitat stamps | | | | |
| 37-443 | Entry by a motor vehicle to a park permit area without a valid park | | | | |
| 27 476 | permit | | | | |
| 37-476 | Violation of aquaculture provisions | | | | |
| 37-504 | Unlawfully taking, possessing, or destroying certain birds, eggs, or nests | | | | |
| 37-527 | Failure to display required amount of hunter orange material when hunting | | | | |
| 37-541 | Kill, injure, or detain carrier pigeons or removing identification | | | | |
| | therefrom | | | | |
| 37-553 | Violation by owner of dam to maintain water flow for fish | | | | |
| 37-609 | Resisting officer or employee of the Game and Parks Commission | | | | |
| 37-610 | Falsely representing oneself as officer or employee of the Game and Parks Commission | | | | |
| 37-728 | False statements about fishing on privately owned land | | | | |
| 37-1270 | Violation of State Boat Act when not otherwise specified | | | | |
| 37-12,107 | Destroy, deface, or remove any part of unattended or abandoned motorboat | | | | |
| 39-221 | Illegal advertising outside right-of-way on state highways | | | | |
| 39-221 | Injuring or obstructing public roads | | | | |
| 39-301 | Injuring or obstructing sidewalks or bridges | | | | |
| 39-303 39-304 | Injuring roads, bridges, gates, milestones, or other fixtures | | | | |
| 39-305 | Plowing up public highway | | | | |
| 39-306 | Willful neglect of duty by road overseer or other such officer | | | | |
| 39-307 | Building barbed wire fence which obstructs highway without guards | | | | |
| 39-308 | Failure of property owner to remove plant which obstructs view of | | | | |
| 39-300 | roadway within 10 days after notice | | | | |
| 39-312 | Illegal camping on highways, roadside areas, or parks unless | | | | |
| 20.212 | designated as campsites or violating camping regulations | | | | |
| 39-313 39-808 | Hunting on freeway or private land without permission Unlawful signs or advertising on bridges or culverts | | | | |
| | | | | | |
| 39-1012 39-1801 | Illegal location of rural mail boxes Removing or interfering with barricades on county and township roads | | | | |
| 39-1801 39-1816 | | | | | |
| 42-918 | Illegal parking of vehicles on county road right-of-way Unlawful disclosure of confidential information under Protection from Domestic Abuse Act | | | | |
| | Domestic Touse Net | | | | |

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| CLASS V MISD | | | | | |
| 60-6,258 | Owning or operating a motor vehicle with illegal sunscreening or glazing material on windshield or windows | | | | |
| 60-6,266 | Sale of motor vehicle which does not comply with occupant protection system (seat belt) requirements | | | | |
| 60-6,287 | Operating a motor vehicle which is equipped to enable the driver to watch television while driving | | | | |
| 60-6,319 | Commercial dealer selling bicycle which fails to comply with requirements | | | | |
| 60-6,373 | Operation of diesel-powered motor vehicle in violation of controls on smoke emission and noise | | | | |
| 60-1411.04 | Unlawful advertising of motor vehicles | | | | |
| 60-1808 | Violation of laws relating to motor vehicle camper units | | | | |
| 60-1908 | Destroying, defacing, or removing parts of abandoned motor vehicles | | | | |
| 61-211 | Managers or operators of interstate ditches failing to install measuring devices and furnish daily gauge height reports | | | | |
| 69-208 | Violation of laws relating to pawnbrokers and dealers in secondhand goods | | | | |
| 69-1005 | Violation of requirements for sale at auction of commercial chicks and poultry | | | | |
| 69-1007 | Failure to keep records on sale of poultry | | | | |
| 69-1008 | False representation in sale of poultry | | | | |
| 69-1102 | Failing to comply with labeling requirements on binder twine | | | | |
| 70-409 | Violation of rate regulations by electric companies | | | | |
| 70-624 | Failure of chief executive officer to publish salaries of public power | | | | |
| 70 021 | district officers | | | | |
| 71-503 | Physician failing to report existence of contagious disease, illness, or poisoning | | | | |
| 71-506 | Violation of prevention and testing provisions for contagious and infectious diseases | | | | |
| 71-1006 | Violation of laws relating to disposal of dead bodies | | | | |
| 71-1571 | Installation of 4 or more showers or bathtubs without scald prevention | | | | |
| | device | | | | |
| 71-3107 | Violation of laws relating to recreation camps | | | | |
| 71-4410 | Violation of rabies control provisions | | | | |
| 71-5733 | Smoking in place of employment or public place, first offense | | | | |
| 71-5733 | Proprietor violating Nebraska Clean Indoor Air Act, first offense | | | | |
| 74-593 | Using track motor cars on rail lines without headlights or rear lights | | | | |
| 74-605 | Failure of railroad to report or care for injured animals | | | | |
| 74-1308 | Failure of Railroad Transportation Safety District treasurer to file report or neglect of duties or refusal by district officials to allow inspection of records | | | | |
| 74-1340 | Failure, neglect, or refusal to comply with order of Department of Roads regarding railroad crossings | | | | |
| 75-429 | Failure of railroad to maintain or operate switch stand lights and signals | | | | |
| 76-247 | Register of deeds giving certified copy of power of attorney which has been revoked without stating fact of revocation in certificate | | | | |
| 76-2,122 | Acting as real estate closing agent without license or without complying with law | | | | |

CLASS V MISDEMEANOR 77-2105 Failure to furnish information or reports for estate or generationskipping transfer taxes 77-5016.08 Prohibited acts relating to subpoenas, testimony, and depositions in Tax Equalization and Review Commission proceedings Violation of student immunization requirements 79-223 79-253 Violation regarding physical examinations of students Disorderly conduct at school district meetings 79-571 79-581 Failure by secretary of Class I, II, III, or VI school district to publish claims and summary of proceedings Failure to remove equipment from and repaint school transportation 79-606 vehicles sold for other purposes Violation of traffic regulations or failure to include obligation to 79-607 comply with traffic regulation in school district employment contract 79-608 Violations by a school bus driver involving licensing or hours of service 79-899 Failure of school board to suspend or dismiss teacher for wearing religious garb on duty 79-949 Failure or refusal to furnish information to retirement board for school employees retirement Secretary of Class III school board failing or neglecting to publish 79-1084 budget documents Secretary of Class V school board failing or neglecting to publish 79-1086 budget documents 81-520 Failure to comply with order of State Fire Marshal to remove or abate fire hazards 81-522 Failure of city or county authorities to investigate and report fires 81-538 Violation of State Fire Marshal or fire abatement provisions when not otherwise specified 81-5,146 Violation of smoke detector provisions Water-based fire protection system contractor failing to comply with 81-5,163 requirements 81-649.02 Failure by hospital to make reports to cancer registry Provision of transportation services by certain persons or failing to 81-6,120 submit to background check prior to providing such services to vulnerable adults or minors on behalf of Department of Health and **Human Services** Personal use of state-owned motor vehicle 81-1024 81-1551 Failure to place litter receptacles on premises in sufficient number 81-1552 Damaging or misusing litter receptacle 82-124 Damage to property of Nebraska State Historical Society 82-126 Violating restrictions on visitation to state sites and monuments 83-356 Mistreatment of mentally ill persons 86-161 Failure of telecommunications company to file territorial maps Unlawful telegraph dispatch activities 86-609 88-549 Failure of warehouse licensee to send written notice to person storing grain of amount, location, and fees

CLASS W MISDEMEANOR

First Conviction:

Maximum-sixty days' imprisonment and five hundred dollars' fine

Mandatory minimum-seven days' imprisonment and five hundred dollars' fine **Second Conviction:**

Maximum-six months' imprisonment and five hundred dollars' fine

Mandatory minimum-thirty days' imprisonment and five hundred dollars' fine **Third Conviction:**

Maximum-one year imprisonment and one thousand dollars' fine

| Maximum-one year imprisonment and one thousand donars' line | | | | |
|---|--|--|--|--|
| Mandator | Mandatory minimum-ninety days' imprisonment and one thousand dollars' fine | | | |
| 60-690 | Aiding or abetting a violation of Nebraska Rules of the Road which is a | | | |
| | Class W misdemeanor | | | |
| 60-6,197.03 | Operation of a motor vehicle while under the influence of alcoholic | | | |
| | liquor or of any drug committed with less than .15 gram alcohol | | | |
| | concentration | | | |
| 60-6,197.03 | Operation of a motor vehicle while under the influence of alcoholic | | | |
| | liquor or of any drug committed with .15 gram alcohol concentration, | | | |
| | first offense only | | | |
| 60-6,197.03 | Refusal to submit to chemical blood, breath, or urine test | | | |
| | | | | |
| UNCLASSIFI | ED MISDEMEANORS, see section 28-107 | | | |
| 14-227 | Failure to remit fines, penalties, and forfeitures to city treasurer | | | |
| | -fine of not more than one thousand dollars | | | |
| | -imprisonment of not more than six months | | | |
| | • | | | |

| 14-227 | Failure to remit fines, penalties, and forfeitures to city treasurer |
|---------|---|
| | -fine of not more than one thousand dollars |
| | -imprisonment of not more than six months |
| 14-229 | City officer or employee exerting influence regarding political views |
| | -fine of not more than one hundred dollars |
| | -imprisonment of not more than thirty days |
| 15-215 | Using unsafe building for the assembly of more than 12 persons |
| | -fine of not more than two hundred dollars |
| 16-233 | Using unsafe building for the assembly of more than 12 persons |
| | -fine of not more than two hundred dollars |
| 16-706 | Unauthorized use of city funds by city council member or city officer |
| | -fine of twenty-five dollars plus costs of prosecution |
| 18-1914 | Violation of plumbing ordinances or plumbing license requirements |
| | -fine of not more than fifty dollars and not less than five dollars per |
| | violation |
| 18-1918 | Installing or repairing sanitary plumbing without permit |
| | -fine of not less than fifty dollars nor more than five hundred dollars |
| 18-2205 | Violation involving community antenna television service or franchise |
| | ordinance |
| | -fine of not more than five hundred dollars |
| 18-2315 | Violation involving heating, ventilating, and air conditioning services |
| | -fine of not more than five hundred dollars |
| | -imprisonment of not more than six months |
| 10.00% | -both |
| 19-905 | Remove, alter, or destroy posted notice prior to building zone and |
| | regulation hearing |

APPENDIX **UNCLASSIFIED MISDEMEANORS,** see section 28-107 19-913 Violation of zoning laws and ordinances and building regulations -fine of not more than one hundred dollars -imprisonment of not more than thirty days 19-1104 Failure of city or village clerk or treasurer to publish council proceedings or fiscal statement -fine of not more than twenty-five dollars and removal from office Interference with freedom of speech and access to public accommodation 20-124 -fine of not more than one hundred dollars -imprisonment of not more than six months -both 20-140 Equal Opportunity Commission officer or employee revealing unlawful discrimination complaint or investigation -fine of not more than one hundred dollars -imprisonment of not more than thirty days 23-2533 Willful violation of County Civil Service Act -fine of not more than five hundred dollars -imprisonment of not more than six months -both 25-2231 Constable acting outside of jurisdiction -fine of not less than ten dollars nor more than one hundred dollars -imprisonment of not more than ten days Failure to appear or comply with citation for traffic or other offense 29-426 -fine of not more than five hundred dollars -imprisonment of not more than three months -both 31-134 Obstructing drainage ditch -fine of not less than ten dollars nor more than fifty dollars Injuring or obstructing watercourse, drain, or ditch 31-221 -fine of not less than twenty-five dollars nor more than one hundred -imprisonment of not more than thirty days 31-226 Failure to clear watercourse, drain, or ditch after notice -fine of not more than ten dollars Willfully obstruct, injure, or destroy ditch, drain, watercourse, or dike of 31-366 drainage district -fine of not more than one hundred dollars Obstruct ditch, drain, or watercourse or injure dike, levee, or other work of 31-445 drainage district -fine of not more than one hundred dollars -imprisonment of not more than six months 31-507.01 Connection to sanitary sewer without permit -fine of not less than twenty-five dollars nor more than one hundred 33-153 Failure to report and remit fees to county for taking acknowledgments, oaths, and affirmations -fine of not more than one hundred dollars

| 44-2504 | FIED MISDEMEANORS, see section 28-107 Domestic insurer transacting unauthorized insurance business in reciprocal |
|------------|--|
| 77 2307 | state |
| | -fine of not more than ten thousand dollars |
| 54-1365 | Violation of Nebraska Swine Brucellosis Act when not otherwise |
| | specified -fine of not less than one hundred dollars nor more than five hundred |
| | dollars |
| | -imprisonment of not more than thirty days |
| | -both |
| 55-112 | Failure to return or illegal use of military property |
| 60-684 | -fine of not more than fifty dollars Refusal to sign traffic citation |
| 00 004 | -fine of not more than five hundred dollars |
| | -imprisonment of not more than three months |
| 60 111 | -both |
| 69-111 | Security interest in personal property, failure to account or produce for inspection |
| | -fine of not less than five dollars nor more than one hundred dollars |
| | -imprisonment of not more than thirty days |
| 74-918 | Failure by railroad to supply drinking water and toilet facilities |
| | -fine of not less than one hundred dollars nor more than five hundred dollars |
| 75-130 | Failure by witness to testify or comply with subpoena of Public Service |
| | Commission |
| | -fine of not more than five thousand dollars |
| 76-215 | Failure to furnish real estate transfer tax statement —fine of not less than ten dollars nor more than five hundred dollars |
| 76-218 | Violations involving acknowledging and recording instruments of |
| 70 210 | conveyance |
| | -fine of not more than five hundred dollars |
| 76 220 05 | -imprisonment of not more than one year |
| 76-239.05 | Failure to apply construction financing for labor and materials —fine of not less than one hundred dollars nor more than one thousand |
| | dollars |
| | -imprisonment of not more than six months |
| 76.0.100 | -both |
| 76-2,108 | Defrauding another by making a dual contract for purchase of real property or inducing the extension of credit |
| | -fine of not less than one hundred dollars nor more than five hundred |
| | dollars |
| | -imprisonment of not less than five days nor more than thirty days |
| 77-1250.02 | -both Owner, lessee, or manager of aircraft hangar or land upon which is parked |
| 77-1230.02 | or located any aircraft report aircraft to the county assessor |
| | -fine of not more than fifty dollars |
| 77-1313 | Failure of county officer to assist county assessor in assessment of |
| | property |
| | -fine of not less than fifty dollars nor more than five hundred dollars |
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| | APPENDIX |
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| | FIED MISDEMEANORS, see section 28-107 |
| 77-1613.02 | County assessor willfully reducing or increasing valuation of property |
| | without approval of county board of equalization |
| 55 1010 | -fine of not less than twenty dollars nor more than one hundred dollars |
| 77-1918 | County officers failing to perform duties related to foreclosure |
| 77 2702 | -removal from office |
| 77-2703 | Seller fails or refuses to furnish certified statement regarding a motor vehicle, motorboat, all-terrain vehicle, or utility-type vehicle transaction |
| | -fine of not less than twenty-five dollars nor more than one hundred |
| | dollars |
| 77-2706 | Giving a resale certificate to avoid sales tax |
| 79-2,103 | Soliciting membership in fraternity, society, or other association on school |
| ĺ | grounds |
| | -fine of not less than two dollars nor more than ten dollars |
| 79-898 | Teacher wearing any dress or garb indicating religious affiliation |
| | -fine of not more than one hundred dollars |
| | -imprisonment of not more than thirty days |
| 01 151 | -both |
| 81-171 | Using state mailing room or postage metering machine for private mail |
| 02 114 | -fine of not less than twenty dollars nor more than one hundred dollars |
| 83-114 | Officer or employee interfering in an official Department of Health and Human Services investigation |
| | -fine of not less than ten dollars nor more than one hundred dollars |
| 84-732 | Governor or Attorney General knowingly failing or refusing to implement |
| | laws |
| | -fine of one hundred dollars |
| | -impeachment |
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APPENDIX

ACTS, CODES, AND OTHER NAMED LAWS

| 1 | NAME OF ACT | WHERE CITED |
|-----|---|-------------|
| | Aging and Disability Resource Center Demonstration Project Act | 68-1111 |
| (| Carbon Monoxide Safety Act | 76-601 |
| (| Community College Gap Assistance Program Act | 85-2001 |
| (| Community Gardens Act | 2-301 |
|] | Expanded Learning Opportunity Grant Program Act | 79-2501 |
|] | Human Trafficking Victims Civil Remedy Act | 25-21,297 |
|] | rrigation District Act | 46-101 |
|] | Land Surveyors Regulation Act | 81-8,108.01 |
|] | Livestock Growth Act | 54-2801 |
| 1 | Municipal Custodianship for Dissolved Homeowners Associations Act | 18-3101 |
| 1 | Nebraska Agritourism Promotion Act | 82-601 |
| 1 | Nebraska Clean-burning Motor Fuel Development Act | 66-201 |
| (| Office of Inspector General of the Nebraska Correctional System Act | 47-901 |
|] | Personal Property Tax Relief Act | 77-1237 |
|] | Poison Control Act | 71-2501 |
|] | Prescription Drug Safety Act | 71-2457 |
| Į | Jniform Deployed Parents Custody and Visitation Act | 43-4601 |
| - 1 | | |



APPENDIX

CROSS REFERENCE TABLE

2015 Session Laws of Nebraska, First Session Showing LB section number to statute section number

| 2015 First Session | 2015 Supplement | 2015 First Session | 2015 Supplement | 2015 First Session | 2015 Supplement |
|--|--|---|--|--|---|
| LB 2 § 1 LB 3 § 1 2 | Omitted Omitted 77-2701 Omitted Omitted | 31 32 33 | 81-3433 81-3434 81-3435 81-3436 81-3436.01 | LB 37 § 1 2 3 | Omitted 71-2457 71-2458 71-2459 71-2460 |
| LB 4 | Omitted Omitted Omitted Omitted S0-424 71-821 Omitted Omitted Omitted | 35 36 37 38 39 40 41 | 81-3437 81-3437.01 81-3437.02 81-3438 81-3441 81-3442 81-3443 81-3444 | 5 6 7 8 9 10 11 | 71-2461 71-2462 71-2463 71-2464 71-2465 71-2466 71-2467 71-2468 |
| LB 9 § 1 LB 15 § 1 2 3 | Omitted 43-272 43-272.01 Omitted Omitted | 43 44 45 46 | 81-3446 81-3448 81-3449 81-3450 81-3451 | 13 14 15 16 | 71-2469 71-2470 71-2471 71-2472 71-2473 |
| LB 23 § 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 | 81-3401 81-3402 81-3403 81-3404 81-3405.02 81-3405.01 81-3408 81-3409 81-3411 81-3412 81-3416 81-3416.01 81-3416.01 81-3418 81-3420 81-3420 81-3421 81-3422 81-3422 81-3422 81-3422 81-3423 81-3423 81-3423 81-3423 81-3425 81-3427 81-3428 81-3429 81-3430 81-3432 81-3432 81-3432 81-3432 | LB 35 \$ 1 23 44 LB 34 \$ 1 23 44 55 66 77 89 LB 35 \$ 1 23 44 55 66 77 89 101 11 | 81-3453 81-3454 Omitted Omitted 50-419.02 77-2715.01 83-918 Omitted 76-601 76-602 | 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 | 71-2473 71-2474 71-2475 71-2476 71-2477 71-2478 71-2479 71-2480 71-2481 71-2482 71-2483 28-411 38-2801 38-2802 38-2808.01 38-2810 38-2810 38-2811 38-2819 38-2825.01 38-2831 38-2833 38-2837 38-2843 38-2845.01 38-2850 38-2866 38-2866 38-2867.01 38-2867.02 |

| First Session Supplement First Session Supplement First Session Suplement 47 38-2869 12 81-2019.01 3 38-48 48 38-2887 13 81-2032 4 38-284 49 38-2887 15 84-1305.02 5 38-289 50 38-2887 15 84-1324 6 38-289 51 38-2890 16 84-1503 7 38-38 52 38-2892 17 84-1505 8 38-38 52 38-2899 LB 41 \$ 123-1118 10 38-38 38-28,104 2 23-2301 11 38-38-28,105 3 30mitted 9 38-38,105 3 30mitted 12 38-38,105 3 30mitted 12 38-38,105 3 38-28,106 13 30-2201 15 38-38,106 38-28,108 14 38-28,109 2 30-2619 16 38-38,108 38-28,110 3 30-401 17 38-38, | |
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| First Session Supplement First Session Supplement First Session Suplement 47 38-2869 12 81-2019.01 3 38-48 48 38-2887 13 81-2032 4 38-284 49 38-2887 15 84-1305.02 5 38-285 50 38-2887 15 84-1324 6 38-38-289 51 38-2890 16 84-1503 7 38-38-28-32 38-28-289 18 Omitted 9 38-38-28-32 38-28-32 18 Omitted 9 38-38-32 38-28-32 18 Omitted 19 38-32 38-28-32 18 38-28-32 19 38-32 38-28-32 19 38-32 38-28-32 38-328-32 38-328-32 | |
| First Session Supplement First Session Supplement First Session Suplement 47 38-2869 12 81-2019.01 3 38-48 48 38-2887 13 81-2032 4 38-284 49 38-2887 15 84-1305.02 5 38-285 50 38-2887 15 84-1503 7 38-38-289 51 38-2892 17 84-1505 8 38-38-28-38 53 38-2895 18 Omitted 9 38-38-38-38 54 38-28,104 2 23-2301 11 38-38-38-38 55 38-28,105 3 Omitted 12 38-38-38-38 57 38-28,106 LB 42 13-3-2402 13 38-38-38-38 59 38-28,108 LB 43 1 30-2201 15 38-38-38 60 38-28,109 2 30-2619 16 38-38-38 61 38-28,111 4 30-401 | |
| 47 38-2869 12 81-2019.01 3 38. 48 38-2870 13 81-2032 4 38. 49 38-2884 14 84-1305.02 5 38. 50 38-2887 15 84-1324 6 38. 51 38-2890 16 84-1503 7 38. 52 38-2892 17 84-1505 8 38. 53 38-2895 18 Omitted 9 38. 54 38-2899 LB 41 § 1 23-1118 10 38. 55 38-28,104 2 23-2301 11 38. 55 38-28,105 3 Omitted 12 38. 57 38-28,106 LB 42 § 1 13-2402 13 38. 58 38-28,107 2 Omitted 14 38. 59 38-28,108 LB 43 § 1 30-2201 15 38. 60 38-28,109 2 30-2619 16 38. 61 38-28,110 3 30-401 17 38. 62 38-28,111 4 30-402 18 38. 63 38-28,111 4 30-402 18 38. 64 38-28,111 4 30-402 18 38. 65 38-28,111 6 30-404 20 On. 65 38-28,114 7 30-405 LB 81 § 1 68. 66 38-28,115 8 30-406 2 81. 67 38-28,116 9 Omitted 3 Omitted 3 On. 67 38-28,116 9 Omitted 2 Om. 68 71-401 LB 45 § 1 60-366 LB 81A On. 69 71-403 2 60-3,104 LB 85 § 1 54. 70 71-419.01 3 Omitted LB 87 § 1 43. 77 71-436 LB 46 § 1 71-8201 2 43. 73 71-448 2 71-8203 3 Om. 74 71-2426 3 71-8204 LB 88 § 1 33. 75 71-2427 4 71-8212 2 Om. | 2015 |
| 48 38-2870 | uppiement |
| 77 71-2441 6 71-8220.01 2 71- 78 71-2453 7 71-8229 3 On 79 71-2501.01 8 71-8230 LB 91 § 1 On 80 71-2501 9 71-8240 LB 92 § 1 2-4 81 71-2502 10 71-8244 2 2 2-4 82 71-2505 11 71-8245 3 2-4 83 71-2506 12 71-8248 4 2-4 84 71-2507 13 Omitted 5 On 85 71-2509 LB 52 § 1 77-2704.15 6 On 85 71-2510 2 Omitted 7 On 87 71-2510.01 3 Omitted LB 93 § 1 81- 88 71-2512 LB 55 § 1 81-829.42 2 81- 89 71-7436 2 Omitted 3 81- 90 71-7444 LB 56 § 1 90-202 4 81- 91 71-7447 2 Omitted 5 81- | 8-1106.01 8-1108.01 8-1108 8-1108 8-1113 8-1137 8-1138 8-1139 8-1140 8-1141 8-1142 8-1143 8-1144 8-1145 8-1146 8-1147 8-1148 wmitted mitted distributed distribute |
| 93 Omitted 2 Omitted 7 81- LB 40 § 1 14-2111 3 Omitted 8 81- | 1-2,162.08 1-2,162.11 1-2,162.23 |
| 3 16-1038 2 30-3881 10 On 4 23-2305.01 3 30-3882 LB 94 § 1 60- 5 23-2322 4 68-919 2 On | 0-165.01 mitted 8-109 9-101 |
| 9 79-904.01 LB 72A Omitted 4 60- 10 79-948 LB 80 § 1 38-1101 5 60- 11 79-9,104 2 38-1102 6 60- | 0-123 0-338 |

| CROSS REFERENCE TABLE | | | | | | | | | | |
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| | | | | | | | | | | |
| 2015 First Session S | 2015 Supplement F | 2015 First Session | 2015 Supplement | 2015 First Session | 2015 Supplement | | | | | |
| 8 6 9 6 10 6 11 6 12 6 13 6 | 00-471 00-4,182 00-501 00-611 00-637 00-638 00-640 | 3 4 5 6 7 8 | 23-1908 23-1911 39-1311.02 81-8,108.01 81-8,108 81-8,109 81-8,110.01 | 43 44 45 46 47 48 | 76-2222 76-2223 76-2227 76-2227.01 76-2228 76-2228.01 76-2228.02 | | | | | |
| LB 99 § 1 8 2 C | Omitted 55-1429 Omitted | 10 11 | 81-8,110.07 81-8,111 81-8,118 | 50 51 | 76-2230 76-2231.01 76-2232 | | | | | |
| LB 100 § 1 8 2 8 | Omitted 55-1503 55-2234 | 13 14 | 81-8,119.01 81-8,120 81-8,122.01 | 53 54 | 76-2233 76-2233.01 76-2233.02 | | | | | |
| LB 104 § 1 7 | Omitted '0-1605 | 16 | 81-8,123 81-8,126 | 56 | 76-2233.03 76-2236 | | | | | |
| LB 106 § 1 8 LB 106A C LB 107 § 1 3 3 3 4 3 5 3 6 3 7 3 | Omitted 11-2,294 Omitted LB 18-206 18-2301 18-2302 18-2314.01 18-2315 18-2323 Omitted | 18 139 § 1 2 3 4 5 6 7 8 | 81-8,127 Omitted 76-2201 76-2202 76-2203 76-2204 76-2205 76-2205.01 76-2205.02 76-2205.03 | 58 59 60 61 62 63 64 65 66 | 76-2236.01 76-2237 76-2238 76-2239 76-2241 76-2242 76-2243 76-2244 76-2245 76-2246 76-2247.01 | | | | | |
| LB 109 § 1 8 2 C | 25-502.01 Omitted Omitted | 10 11 | 76-2207.02 76-2207.03 76-2207.04 | 68 69 | 76-2248.01 76-2249 76-2250 | | | | | |
| 2 3 3 C | 11-735 11-735.06 Dmitted | 14 15 | 76-2207.05 76-2207.06 76-2207.07 | 72 73 | 76-2251 76-3202 76-3204 | | | | | |
| 2 5 3 5 4 5 5 5 6 5 7 5 8 7 9 7 10 7 11 7 12 C | 18-1429.03 13-101 13-103.08 13-131 13-136 13-137 13-1,120.01 11-5716 11-5717 11-5730 11-5735 Dmitted | 17 18 19 20 21 22 23 24 25 26 27 28 | 76-2207.08 76-2207.09 76-2207.10 76-2207.12 76-2207.13 76-2207.14 76-2207.15 76-2207.16 76-2212.03 76-2213.02 76-2214.01 | 75 76 77 78 LB 139A LB 141 § 1 2 3 4 5 6 7 | 76-3208 76-3213 76-3215 Omitted Omitted Omitted 70-1801 70-1802 70-1803 70-1805.01 70-1806 70-1812 70-1813 | | | | | |
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| 2 6 3 6 4 5 5 5 6 5 7 5 8 5 9 C | Omitted Omitted | LB 629A LB 640 LB 641 | 29 30 31 32 33 34 § 1 | 75-309 75-310 75-311 75-313 Omitted Omitted Omitted Omitted Mo-413 Omitted 60-601 | 39 40 41 42 43 44 45 | Omitted | | | | | |
| LB 607A C LB 610 § 1 6 3 6 4 6 5 6 6 6 7 C | Omitted 66-489 | LB 642 | \$ 2 3 \$ 1 2 3 4 5 6 7 | 60-6,152.01 Omitted 37-1214 37-1278 60-144 60-386 60-3,122 60-3,124 Omitted | 49 50 51 52 53 54 55 | Omitted | | | | | |
| LB 623 § 1 6 2 6 3 C | 60-484.04 | LB 656 LB 657 | § 1 2 | Omitted Omitted Omitted Omitted | 58 59 60 | Omitted Omitted Omitted Omitted | | | | | |
| LB 627 § 1 4 2 4 3 4 4 4 5 4 6 C | 18-1102 18-1107.01 18-1107.02 18-1111 18-1117 Omitted Omitted | | 4 5 6 7 8 9 | Omitted | 62 63 64 65 66 67 | Omitted Omitted Omitted Omitted Omitted Omitted Omitted | | | | | |
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| CROSS REFERENCE TABLE | | | | | | | | | | |
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| 2015 | 2015 | 2015 | 2015 | 2015 | 2015 | | | | | |
| First Session | Supplement | First Session | Supplement | First Session | Supplement | | | | | |
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| 70 71 | Omitted Omitted | 128 129 | Omitted Omitted | 186 187 | Omitted Omitted | | | | | |
| | Omitted | 130 | Omitted | | Omitted | | | | | |
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| | Omitted Omitted | 132 133 | Omitted Omitted | | Omitted Omitted | | | | | |
| | Omitted | 134 | | | Omitted | | | | | |
| 77 | Omitted | 135 | | | Omitted | | | | | |
| | Omitted Omitted | 136 | Omitted Omitted | | Omitted Omitted | | | | | |
| | Omitted | 138 | | | Omitted | | | | | |
| 81 | Omitted | | Omitted | | Omitted | | | | | |
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| | Omitted Omitted | 161 162 | Omitted 90-559 | | Omitted Omitted | | | | | |
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| 107 108 | Omitted Omitted | 165 166 | Omitted Omitted | 223 224 | Omitted Omitted | | | | | |
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| 126 | Omitted | 184 | Omitted | 242 | Omitted | | | | | |
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| APPENDIX | | | | | | | |
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| 2015 | 2015 | 201 | | 2015 | 2015 | | 2015 |
| First Session | Supplement | First Ses | sion | Supplement | First Sess | ion | Supplement |
| | | | | | | | |
| 243 | Omitted | | 272 | Omitted | | 21 | 2-1507 |
| 244 | Omitted | | 273 | Omitted | | 22 | 2-1513 |
| 245 | Omitted | | 274 | Omitted | | | 2-1513 |
| 246 | Omitted | | 275 | Omitted | | 24 | 2-1588 |
| 247 | Omitted | | 276 | Omitted | | 25 | 13-1905 |
| 248 | Omitted | | 277 | | | 26 | 13-1906 |
| 249 | Omitted | LB 658 | 211 | Omitted | | 27 | 13-1907 |
| 250 | Omitted | LB 659 | | Omitted | | 28 | 13-2610 |
| 251 | Omitted | LB 660 | | Omitted | | 29 | 13-2704 |
| 252 | Omitted | LB 661 | § 1 | 90-542 | | 30 | 39-1390 |
| 253 | Omitted | LD 001 | 2 | 90-543 | | 31 | 61-222 |
| 254 | Omitted | | 3 | 90-544 | | | 71-7611 |
| 255 | Omitted | | 4 | 90-545 | | 33 | 77-2602 |
| 256 | Omitted | | 5 | 90-546 | | | 81-1201.21 |
| 257 | Omitted | | 6 | 90-547 | | | 81-1354.05 |
| 258 | Omitted | | 7 | 90-548 | | | 81-3119 |
| 259 | Omitted | | 8 | 90-549 | | 37 | 81-1211 |
| 260 | Omitted | | 9 | 90-550 | | 38 | 85-1401 |
| 261 | Omitted | | 10 | 90-551 | | 39 | 85-1414.01 |
| 262 | Omitted | | 11 | 90-552 | | 40 | Omitted |
| 263 | Omitted | | 12 | 90-553 | | 41 | Omitted |
| 264 | Omitted | | 13 | 90-554 | LB 662 | § 1 | 84-612 |
| 265 | Omitted | | 14 | 90-555 | | 2 | Omitted |
| 266 | Omitted | | 15 | 90-556 | | 3 | Omitted |
| 267 | Omitted | | 16 | 90-557 | LB 663 | § 1 | 24-201.01 |
| 268 | Omitted | | 17 | 90-558 | | 2 | Omitted |
| 269 | Omitted | | 18 | 81-3139 | | 3 | Omitted |
| 270 | Omitted | | | 81-3140 | | 4 | Omitted |
| | Omitted | | | 61-223 | LB 663A | | Omitted |

18 81-3139 19 81-3140 20 61-223

LB 663A

Omitted

269 Omitted 270 Omitted 271 Omitted

APPENDIX

CROSS REFERENCE TABLE

Legislative Bills, One Hundred Fourth Legislature First Session, 2015

Showing the date each act went into effect. Convened January 7, 2015, and adjourned May 29, 2015.

| LB No. | Effective Date | LB No. | Effective Date |
|--------|-------------------|--------|----------------------------|
| 1 | August 30, 2015 | 91 | August 30, 2015 |
| 2 | August 30, 2015 | 92 | Sections 1 and 6 of this |
| 3 | August 30, 2015 | | act become operative on |
| 4 | August 30, 2015 | | February 1, 2016. The |
| 5 | August 30, 2015 | | other sections of this act |
| 6 | August 30, 2015 | | become operative on |
| 7 | August 30, 2015 | | August 30, 2015. |
| 8 | August 30, 2015 | 93 | August 30, 2015 |
| 9 | August 30, 2015 | 94 | August 30, 2015 |
| 15 | April 30, 2015 | 95 | August 30, 2015 |
| 23 | August 30, 2015 | 99 | February 27, 2015 |
| 33 | August 30, 2015 | 100 | August 30, 2015 |
| 34 | August 30, 2015 | 104 | August 30, 2015 |
| 35 | January 1, 2017 | 106 | August 30, 2015 |
| | (operative date) | 106A | August 30, 2015 |
| 37 | August 30, 2015 | 107 | August 30, 2015 |
| 40 | August 30, 2015 | 109 | February 27, 2015 |
| 41 | August 30, 2015 | 116 | August 30, 2015 |
| 42 | August 30, 2015 | 118 | February 27, 2015 |
| 43 | August 30, 2015 | 122 | August 30, 2015 |
| 45 | August 30, 2015 | 123 | August 30, 2015 |
| 46 | August 30, 2015 | 126 | August 30, 2015 |
| 52 | October 1, 2015 | 129 | August 30, 2015 |
| | (operative date) | 132 | August 30, 2015 |
| 55 | August 30, 2015 | 138 | August 30, 2015 |
| 56 | April 30, 2015 | 139 | August 30, 2015 |
| 65 | February 27, 2015 | 139A | August 30, 2015 |
| 72 | August 30, 2015 | 141 | May 14, 2015 |
| 72A | August 30, 2015 | 142 | March 6, 2015 |
| 80 | July 1, 2016 | 142A | March 6, 2015 |
| | (operative date) | 146 | August 30, 2015 |
| 81 | August 30, 2015 | 149 | August 30, 2015 |
| 81A | August 30, 2015 | 150 | August 30, 2015 |
| 85 | August 30, 2015 | 151 | August 30, 2015 |
| 87 | August 30, 2015 | 152 | August 30, 2015 |
| 88 | August 30, 2015 | 155 | March 19, 2015 |
| 90 | August 30, 2015 | 156 | May 28, 2015 |
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| APPENDIX | | | | |
|--------------|------------------------------------|------------|------------------------------------|--|
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| | | | | |
| LB No. | Effective Date | LB No. | Effective Date | |
| 157 | Sections 1, 2, 3, 4, 5, 6, | 243A | August 30, 2015 | |
| / | 7, 8, 9, and 12 of this act | 245 | August 30, 2015 | |
| | become operative on | 246 | August 30, 2015 | |
| | January 1, 2017. The | 247 | August 30, 2015 | |
| | other sections of this act | 252 | August 30, 2015 | |
| | become operative on | 253 | August 30, 2015 | |
| | August 30, 2015. | 257 | August 30, 2015 | |
| 159 | August 30, 2015 | 259 | January 1, 2016 | |
| 160 | August 30, 2015 | | (operative date) | |
| 164 | August 30, 2015 | 259A | August 30, 2015 | |
| 167 | August 30, 2015 | 260 | March 6, 2015 | |
| 168 | August 30, 2015 | 261 | Sections 1, 2, 3, 5, 8, 13, | |
| 170 | August 30, 2015 | | 17, and 18 of this act | |
| 171 | February 27, 2015 | | become operative on | |
| 175 | May 28, 2015 | | August 30, 2015. | |
| 177 | August 30, 2015 | | Sections 7 and 15 of this | |
| 179 | August 30, 2015 | | act become operative on | |
| 180 | August 30, 2015 | | January 1, 2015. The | |
| 181 | August 30, 2015 | | other sections of this act | |
| 183 | August 30, 2015 | | become operative on | |
| 194 | August 30, 2015 | | March 6, 2015. | |
| 195 | January 1, 2016 | 264 | August 30, 2015 | |
| | (operative date) | 265 | Sections 1, 2, 3, 4, 5, 6, | |
| 196 | August 30, 2015 | | 7, 8, 9, 10, 11, 12, 13, 16, | |
| 198 | August 30, 2015 | | and 19 of this act become | |
| 199 | August 30, 2015 | | operative on August 30, | |
| 199A | August 30, 2015 | | 2015. The other sections | |
| 200 | August 30, 2015 | | of this act become | |
| 200A | August 30, 2015 | | operative on May 28, | |
| 206 | August 30, 2015 | 265 4 | 2015. | |
| 207 | August 30, 2015 | 265A | August 30, 2015 | |
| 219 | January 1, 2016 | 266 | August 30, 2015 | |
| 220 | (operative date) | 268 | August 30, 2015 | |
| 220 220 A | August 30, 2015 | 269 | August 30, 2015 | |
| 220A 226 | August 30, 2015 | 271 272 | August 30, 2015 | |
| 231 | August 30, 2015 August 30, 2015 | 277 | August 30, 2015 August 30, 2015 | |
| 240 | August 30, 2015 August 30, 2015 | 279 | Sections 3, 4, 5, 17, and | |
| 241 | August 30, 2015 August 30, 2015 | 219 | 19 of this act become | |
| 242 | April 14, 2015 | | operative on January 1, | |
| 242A | April 14, 2015 | | 2017. The other sections | |
| 242A 243 | Sections 1, 2, 3, 4, 5, 6, | | of this act become | |
| 273 | 7, 8, and 9 of this act | | operative on March 19, | |
| | become operative on | | 2015. | |
| | August 30, 2015. The | 283 | May 27, 2015 | |
| | other sections of this act | 286 | March 6, 2015 | |
| | become operative on | 287 | August 30, 2015 | |
| | May 28, 2015. | 291 | May 27, 2015 | |
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| CROSS REFERENCE TABLE | | | | |
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| LB No. | Effective Date | LB No. | Effective Date | |
| 292 | August 30, 2015 | 347A | August 30, 2015 | |
| 292A | August 30, 2015 | 348 | May 14, 2015 | |
| 294 | Sections 6, 22, and 25 of | 352 | August 30, 2015 | |
| | this act become operative | 356 | August 30, 2015 | |
| | on January 1, 2017. | 360 | December 1, 2015 | |
| | Sections 12 and 23 of | | (operative date) | |
| | this act become operative | 360A | August 30, 2015 | |
| | on August 30, 2015. The | 361 | August 30, 2015 | |
| | other sections of this act | 365 | August 30, 2015 | |
| | become operative on | 366 | August 30, 2015 | |
| | May 20, 2015. | 366A | August 30, 2015 | |
| 296 | July 1, 2015 | 367 | August 30, 2015 | |
| | (operative date) | 375 | August 30, 2015 | |
| 298 | August 30, 2015 | 382 | August 30, 2015 | |
| 301 | August 30, 2015 | 382A | August 30, 2015 | |
| 304 | August 30, 2015 | 390 | May 28, 2015 | |
| 305 | March 6, 2015 | 390A | May 28, 2015 | |
| 310 | August 30, 2015 | 408 | August 30, 2015 | |
| 312 | August 30, 2015 | 412 | August 30, 2015 | |
| 313 | August 30, 2015 | 413 | August 30, 2015 | |
| 314 | August 30, 2015 | 413A | August 30, 2015 | |
| 315 | August 30, 2015 | 414 | January 1, 2016 | |
| 315A | August 30, 2015 | | (operative date) | |
| 317 | July 1, 2018 | 415 | April 30, 2015 | |
| | (operative date) | 419 | January 1, 2016 | |
| 320 | Sections 1, 2, 3, 4, 5, 6, | 400 | (operative date) | |
| | 7, 8, and 9 of this act | 422 | August 30, 2015 | |
| | become operative on | 424 | January 1, 2016 | |
| | August 30, 2015. The | 420 | (operative date) | |
| | other sections of this act | 430 | February 27, 2015 | |
| | become operative on | 431 | August 30, 2015 | |
| 220.4 | May 28, 2015. | 439 | August 30, 2015 | |
| 320A | August 30, 2015 | 446 | August 30, 2015 | |
| 324 325 | August 30, 2015 | 449 | Sections 1, 2, 3, 4, 5, 6, | |
| 325 | July 1, 2016 | | 9, 10, 11, 12, 13, 14, 15, | |
| 220 | (operative date) | | 16, 17, 18, and 21 of this | |
| 329 330 | August 30, 2015 Sections 4, 5, 12, and 30 | | act become operative on August 30, 2015. | |
| 330 | of this act become | | Sections 7, 8, and 20 of | |
| | operative on July 1, | | this act become operative | |
| | 2015. The other sections | | on July 1, 2015. The | |
| | of this act become | | other sections of this act | |
| | operative on May 28, | | a . | |
| | 2015. | | May 14, 2015. | |
| 330A | May 28, 2015 | 452 | August 30, 2015 | |
| 334 | May 27, 2015 | 455 | August 30, 2015 August 30, 2015 | |
| 342 | August 30, 2015 | 456 | May 27, 2015 | |
| 347 | August 30, 2015 | 457 | May 30, 2015 | |
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| 480 August 30, 2015 of this act become | APPENDIX | | | | | |
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| 458 August 30, 2015 464 August 30, 2015 468 May 30, 2015 469 Sections 1, 2, 3, 4, 8, 9, 10, 11, 12, 13, 14, and 18 of this act become operative on August 30, 2015. The other sections of this act become operative on May 28, 2015. 469A August 30, 2015 477 August 30, 2015 480 August 30, 2015 479 August 30, 2015 500 May 28, 2015 500 August 30, 2015 500 August 30, 2015 501 August 30, 2015 502 August 30, 2015 503 August 30, 2015 504 August 30, 2015 505 August 30, 2015 504 August 30, 2015 505 August 30, 2015 506 August 30, 2015 507 August 30, 2015 508 August 30, 2015 509 August 30, 2015 500 August 30, 2015 501 August 30, 2015 502 August 30, 2015 503 August 30, 2015 504 August 30, 2015 505 August 30, 2015 506 August 30, 2015 507 August 30, 2015 508 August 30, 2015 509 August 30, 2015 519 August 30, 2015 525 August 30, 2015 538 August 30, 2015 538 August 30, 2015 538 August 30, 2015 540 August 30, 2015 541 August 30, 2015 544 August 30, 2015 545 August 30, 2015 540 August 30, 2015 541 August 30, 2015 544 August 30, 2015 545 August 30, 2015 540 August 30, 2015 541 August 30, 2015 542 August 30, 2015 543 August 30, 2015 544 August 30, 2015 545 August 30, 2015 546 August 30, 2015 547 August 30, 2015 548 August 30, 2015 559 May 28, 2015 560 August 30, 2015 56 | | | | | | |
| 464 August 30, 2015 468 May 30, 2015 468 May 30, 2015 581 August 30, 2015 469 Sections 1, 2, 3, 4, 8, 9, 10, 11, 12, 13, 14, and 18 of this act become operative on August 30, 2015 67 August 30, 2015 68 August 30, 2015 68 August 30, 2015 69 Sections 1, 2, 3, 4, 8, 9, 10, 11, 12, 13, 14, and 18 of this act become operative on August 30, 2015. The other sections of this act become operative on May 28, 2015 69 August 30, 2015 605 August 30, 2015 605 August 30, 2015 607 August 30, 2015 608 August 30, 2015 609 May 28, 2015 600 August 30, 2015 601 August 30, 2015 602 August 30, 2015 603 August 30, 2015 604 August 30, 2015 605 August 30, 2015 607 August 30, 2015 608 August 30, 2015 609 August 30, 2015 600 May 28, 2015 601 August 30, 2015 602 August 30, 2015 603 August 30, 2015 604 August 30, 2015 605 August 30, 2015 607 August 30, 2015 608 August 30, 2015 609 August 30, 2015 610 August 30, 2015 610 August 30, 2015 610 August 30, 2015 623 May 29, 2015 638 August 30, 2015 640 August 30, 2015 641 August 30, 2015 642 August 30, 2015 643 August 30, 2015 644 August 30, 2015 645 August 30, 2015 640 August 30, 2015 641 August 30, 2015 642 August 30, 2015 643 August 30, 2015 644 August 30, 2015 645 August 30, 2015 640 August 30, 2015 641 August 30, 2015 642 August 30, 2015 643 August 30, 2015 644 August 30, 2015 655 May 21, 2015 666 August 30, 2015 667 July 1, 2015 668 August 30, 2015 669 July 1, 2015 669 July 1, 2015 660 August 30, 2015 660 August 30, 2015 661 May 21, 2015 662 August 30, 2015 663 August 30, 2015 663 August 30, 2015 664 August 30, 2015 665 August 30, 2015 666 August 30, 2015 667 August 30, 2015 668 August 30, 2015 669 August 30, 2015 669 August 30, 2015 660 August 30, 2015 660 August 30, 2015 661 May 21, 2015 662 August 30, 2015 663 August 30, 2015 663 August 30, 2015 664 August 30, 2015 665 August 30, 2015 666 August 30, 2015 667 August 30, 2015 668 August 30, 2015 | LB No. | Effective Date | LB No. | Effective Date | | |
| 468 May 30, 2015 469 Sections 1, 2, 3, 4, 8, 9, 10, 11, 12, 13, 14, and 18 of this act become operative on August 30, 2015. The other sections of this act become operative on May 28, 2015. 469A August 30, 2015 469A August 30, 2015 469A August 30, 2015 477 August 30, 2015 480 August 30, 2015 481 August 30, 2015 482 August 30, 2015 590 May 28, 2015 500 May 28, 2015 500 August 30, 2015 501 August 30, 2015 502 August 30, 2015 503 August 30, 2015 504 August 30, 2015 505 August 30, 2015 506 August 30, 2015 507 August 30, 2015 508 August 30, 2015 509 August 30, 2015 511 August 30, 2015 512 August 30, 2015 513 August 30, 2015 514 August 30, 2015 515 August 30, 2015 516 August 30, 2015 517 August 30, 2015 518 August 30, 2015 519 August 30, 2015 525 August 30, 2015 525 August 30, 2015 526 August 30, 2015 538 August 30, 2015 540 August 30, 2015 540 August 30, 2015 541 August 30, 2015 542 August 30, 2015 543 August 30, 2015 544 August 30, 2015 545 August 30, 2015 546 August 30, 2015 547 August 30, 2015 548 August 30, 2015 549 August 30, 2015 540 August 30, 2015 541 August 30, 2015 541 August 30, 2015 542 August 30, 2015 543 August 30, 2015 544 August 30, 2015 545 August 30, 2015 546 August 30, 2015 547 August 30, 2015 548 August 30, 2015 549 August 30, 2015 540 August 30, 2015 541 August 30, 2015 542 August 30, 2015 543 August 30, 2015 544 August 30, 2015 545 August 30, 2015 546 August 30, 2015 547 August 30, 2015 548 August 30, 2015 549 August 30, 2015 540 August 30, 2015 541 August 30, 2015 542 August 30, 2015 543 August 30, 2015 544 August 30, 2015 545 August 30, 2015 546 August 30, 2015 547 August 30, 2015 548 August 30, 2015 549 August 30, 2015 540 August 30, 2015 541 August 30, 2015 542 August 30, 2015 543 August 30, 2015 544 August 30, 2015 545 August 30, 2015 546 August 30, 2015 547 August 30, 2015 548 August 30, 2015 549 August 30, 2015 540 August 30, 2015 541 August 30, 2015 542 August 30, 2015 543 August 30, 2015 544 August 30, 2015 545 August 30, 2015 546 August 30, 2015 547 August 30, 2015 548 August 30, 2015 | 458 | August 30, 2015 | 577 | August 30, 2015 | | |
| 468A May 30, 2015 469 Sections 1, 2, 3, 4, 8, 9, 10, 11, 12, 13, 14, and 18 of this act become operative on August 30, 2015. The other sections of this act become operative on May 28, 2015. S98A August 30, 2015 469A August 30, 2015 469A August 30, 2015 469A August 30, 2015 477 August 30, 2015 480 August 30, 2015 500 May 28, 2015 500A August 30, 2015 504 August 30, 2015 504 August 30, 2015 5054 August 30, 2015 511 August 30, 2015 512 August 30, 2015 513 August 30, 2015 514 August 30, 2015 515 August 30, 2015 516 August 30, 2015 517 August 30, 2015 518 August 30, 2015 519 August 30, 2015 525 August 30, 2015 538 August 30, 2015 538 August 30, 2015 540 August 30, 2015 551 August 30, 2015 552 August 30, 2015 553 August 30, 2015 554 August 30, 2015 555 August 30, 2015 566 August 30, 2015 566 August 30, 2015 570 August 30 | 464 | August 30, 2015 | 581 | August 30, 2015 | | |
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| operative on August 30, 2015. | | | 663A | • | | |
| 2015. | | | | (operative date) | | |
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