



**Nebraska Independent Auto Dealers Association  
Weekly Report for Bills of Interest on 06/05/2025**

**The full text of all bills and other information is available by clicking on the bill number on the chart or online at [www.nebraskalegislature.gov](http://www.nebraskalegislature.gov)**

| Document             | Description  | Position | Committee                                 | Hearing Date | Status   |
|----------------------|--|----------|---|--------------|--|
| <a href="#">LB30</a> | (Conrad) Provide for an income tax adjustment for income received from overtime compensation<br><i>The proposed bill seeks to adjust income tax by allowing deductions for overtime compensation, contributions to educational savings plans, and medical debt relief contributions from federal adjusted gross income. It also proposes tax exclusions for Social Security and military retirement benefits, as well as exemptions for capital gains from gold or silver bullion transactions while increasing taxable income for losses from such transactions. Additional adjustments include exclusions for AmeriCorps awards and deductions for health insurance premiums for retired firefighters and law enforcement officers. Lastly, the bill proposes repealing Section 77-2716, leading to legislative changes in tax handling and related provisions.</i>  |          | Revenue                                   | 03/14/2025   | Committee 01/13/2025<br><br>Notice of hearing for March 14, 2025<br>Referred to Revenue Committee<br>Date of introduction  |
| <a href="#">LB34</a> | (Hunt) Provide for year-round daylight saving time<br><i>LB 34 would implement year-round Daylight Saving Time in Nebraska. The bill would not take effect until the Federal Government allows states to do so and three neighboring states adopt similar legislation.</i>   |          | Government, Military and Veterans Affairs | 01/31/2025   | Final 03/17/2025<br><br>Placed on Final Reading<br>Advanced to Enrollment and Review for Engrossment<br>Enrollment and Review ER16 adopted<br>Enrollment and Review ER16 filed<br>Placed on Select File with ER16<br>Advanced to Enrollment and Review Initial<br>Placed on General File<br>Notice of hearing for January 31, 2025<br>Conrad name added<br>Referred to Government, Military and Veterans Affairs Committee<br>Date of introduction |
| <a href="#">LB81</a> | (Hardin) Define a term and change tax credit provisions under the Nebraska Property Tax Incentive Act<br><i>The proposed bill expands the definition of "eligible taxpayer" to include various entities that pay school district or community college taxes while maintaining exclusions for certain tax levies. It introduces a refundable tax credit for school district taxes paid between 2020 and 2025, with annual caps set by the Department of Revenue and future increases tied to the allowable growth percentage. Special provisions allow for the allocation of tax credits to shareholders and partners for specific years, along with an additional refundable credit for certain entities that paid school district taxes in 2020 but did not previously claim the credit. Declaring an emergency, the bill would take effect immediately upon passage to expedite tax relief implementation.</i> |          | Revenue                                   | 02/26/2025   | Committee 01/13/2025<br><br>Notice of hearing for February 26, 2025<br>Holdcroft name added<br>Referred to Revenue Committee<br>Date of introduction   |
| <a href="#">LB94</a> | (McKinney) Adopt the Digital Skills Empowerment Act and change the use of the Workforce Development Program Cash Fund  |          | Business and Labor                        | 02/03/2025   | Committee 01/14/2025   |



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|          | <i>The intent of the Digital Skills Empowerment Act is to bridge the digital divide in Nebraska by establishing programs that offer digital skills training, apprenticeships, and employment support to residents in economically disadvantaged areas, particularly in qualified census tracts. This initiative aims to drive economic growth, diversify the workforce, and create pathways to high-demand digital careers.</i>   |                                       |                                       |              | Notice of hearing for February 03, 2025<br>Referred to Business and Labor Committee<br>Date of introduction   |
| LB97     | (Fredrickson) Change provisions relating to deferred judgments, the State Boat Act, the Motor Vehicle Certificate of Title Act, the Motor Vehicle Registration Act, the Motor Vehicle Operator's License Act, the Nebraska Rules of the Road, the Department of Motor Vehicles Cash Fund, the Uniform Motor Vehicle Records Disclosure Act, the Motor Carrier Services Division Distributive Fund, and the State Treasurer<br><br><i>LB97 is a clean-up and harmonization bill for the Department of Motor Vehicles including:</i> <ul style="list-style-type: none"> <li><i>Exempts Commercial Driver's License holders from deferred judgments and will prevent masking of the offense from the CDL holder's driver's record to protect federal highway money.</i></li> <li><i>Allow email addresses and phone numbers to be protected from release to the public and classified as sensitive personal information under the Uniform Motor Vehicle Records Disclosure Act.</i></li> <li><i>Adds a new definition of amphibious vehicle and exempts these vehicles from requiring duplicate registrations under both the State Boat Act and the Motor Vehicle Certificate of Title Act.</i></li> <li><i>Corrects an omission of the Breast Cancer Plate from the list of specialty plates in NRS 60-393 and 60-396.</i></li> <li><i>Changes the definition of minibike to accommodate for electric bikes and amends the definition of junk vehicle to harmonize with the federal definition.</i></li> <li><i>Allows the DMV to charge the same inspection fee as other certified law enforcement agencies.</i></li> <li><i>Allows the release of a lien when issuing a bonded title after proper notification to the lender.</i></li> <li><i>Corrects an omission which occurred when the Motor Vehicle Certificate of Title Act was recodified to exempt fertilizer trailers from being titled.</i></li> <li><i>Allows for the issuance of an Ignition Interlock Permit for persons who have not held a Class O or M license and allows for reciprocity to accept another state's equivalent order for issuance of an Ignition Interlock Permit.</i></li> <li><i>Cleans up language to eliminate the word "surcharge" from the license security fee.</i></li> <li><i>Changes language on distribution of fees collected under the International Fuel Tax Agreement.</i></li> <li><i>Eliminates the United States Government Certificate of Release from being exempt from vehicle inspections for titles and waives the fee for the inspection.</i></li> <li><i>Prohibits altering the design of license plate.</i></li> <li><i>Allows the DMV to receive monies paid directly to the DMV.</i></li> </ul> | Transportation and Telecommunications |                                       | 02/03/2025   | Gov. Signed E-Clause 04/14/2025<br><br>Approved by Governor on April 14, 2025<br>Presented to Governor on April 10, 2025<br>President/Speaker signed<br>Passed on Final Reading with Emergency Clause 46-0-3<br>Dispensing of reading at large approved<br>Placed on Final Reading<br>Enrollment and Review ER26 adopted<br>Advanced to Enrollment and Review for Engrossment<br>Enrollment and Review ER26 filed<br>Placed on Select File with ER26<br>Transportation and Telecommunications AM292 adopted<br>Advanced to Enrollment and Review Initial von Gillern AM507 adopted<br>Dover FA33 adopted<br>Pending |
| LB98     | (Mosser) Redefine all-terrain vehicle and utility-type vehicle in the Motor Vehicle Certificate of Title Act, the Motor Vehicle Registration Act, and the Nebraska Rules of the Road  |                                       | Transportation and Telecommunications |              | 01/28/2025<br>Gov. Signed E-Clause 03/12/2025   |



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|                       | <i>LB98 changes the definitions for "all-terrain" vehicle and "utility-type vehicle" in Nebraska statutes. It takes out pound limits in each definition. ATVs are no longer limited to 1,200 pounds. UTVs are no longer limited to 2,000 pounds. The resolution ensures that these larger all-terrain vehicles (ATVs) and utility-type (UTVs) vehicles can be titled.</i>   |          |                                       |              | Approved by Governor on March 11, 2025<br>Presented to Governor on March 6, 2025<br>President/Speaker signed<br>Passed on Final Reading with Emergency Clause 47-0-2<br>Placed on Final Reading<br>Advanced to Enrollment and Review for Engrossment<br>Placed on Select File<br>Advanced to Enrollment and Review Initial<br>Placed on General File<br>Notice of hearing for January 28, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction |
| <a href="#">LB106</a> | (Hughes) Change requirements for motor vehicle windows  |          | Transportation and Telecommunications | 02/25/2025   | Committee 01/14/2025<br><br>Notice of hearing for February 25, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction  |
| <a href="#">LB111</a> | (Quick) Prohibit certain actions of insurers relating to repairing motor vehicles and nonoriginal equipment manufacturer parts  |          | Banking, Commerce and Insurance       | 03/04/2025   | Committee 01/14/2025<br><br>Notice of hearing for March 04, 2025<br>Referred to Banking, Commerce and Insurance Committee<br>Date of introduction   |
| <a href="#">LB112</a> | (Quick) Change provisions relating to salvage branded certificates of title<br><br><i>LB112 would expand the definition of salvage vehicles to include structurally damaged vehicles. The determination would be made by the insurance company that insured the vehicle at the time it sustained the damage and the facility performing the vehicle repair. The structurally damaged vehicle definition would not include total loss vehicles due to hail or cosmetic damage.</i> |          | Transportation and Telecommunications | 02/10/2025   | Committee 01/14/2025<br><br>Notice of hearing for February 10, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction  |
| <a href="#">LB114</a> | (Moser) Change provisions relating to Department of Motor Vehicles fees   |          | Transportation and Telecommunications | 02/03/2025   | IPP 06/02/2025  |



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|----------|---|----------|-------------------|--------------|---|
|          | <p><i>LB114 is a bill to increase fees on driver and vehicles records of the Department of Motor Vehicles. The bill will increase fees to generate additional revenue for the state of Nebraska. The bill will change driver record fees from \$7.50 per record to \$24.00 per record. The bill will change the driver record monitoring service fee from \$.06 to \$.30 per record. The bill will change the driver record header information from \$18 per thousand records to \$30 per thousand records The bill will change vehicle records from \$1.00 per record to \$3.00 per record. The bill will change vehicle bulk records from \$18 per thousand records to \$40 per thousand records. The bill will also redistribute the fees collected to certain state funds.</i></p> <p><b>AM into LB398 by Moser AM842</b></p> |          |                   |              | <p>Motion to suspend rules to indefinitely postpone withdrawn</p> <p>Motion to suspend rules to indefinitely postpone filed</p> <p>Motion to suspend rules to indefinitely postpone prevailed</p> <p>Indefinitely postponed</p> <p>Motion to suspend rules to indefinitely postpone filed</p> <p>Placed on General File with AM607</p> <p>Transportation and Telecommunications AM607 filed</p> <p>Notice of hearing for February 03, 2025</p> <p>Referred to Transportation and Telecommunications Committee</p> <p>Date of introduction</p> |
| LB129    | <p>(McKeon) Prohibit restrictions on the provision of certain energy services</p> <p><i>The intent of LB129 is to preserve the consumer market choice to buy the preferred fuel or power source used to power an engine from a retail marketer. This is protection against extreme attempts to restrict energy choices. This does not apply to the placement of production facilities.</i></p>  |          | Natural Resources | 01/29/2025   | <p>Committee 01/14/2025</p> <p>Notice of hearing for January 29, 2025</p> <p>Referred to Natural Resources Committee</p> <p>DeKay name added</p> <p>Date of introduction</p>  |
| LB132    | <p>(Kauth) Change provisions relating to admissibility of evidence of use of an occupant protection system or a three-point safety belt system</p> <p><i>LB 132 provides that evidence a person was not wearing an occupant protection system or three-point safety belt is admissible in any civil proceeding for the purposes of determining liability and mitigation.</i></p>  |          | Judiciary         | 02/05/2025   | <p>Committee 01/15/2025</p> <p>Notice of hearing for February 05, 2025</p> <p>Referred to Judiciary Committee</p> <p>Date of introduction</p>   |
| LB169    | <p>(Brandt) Eliminate certain sales and use tax exemptions and impose sales and use tax on certain services</p>   |          | Revenue           | 03/13/2025   | <p>General 04/11/2025</p> <p>Murman Priority Bill</p>   |



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|          | <i>LB169 seeks to impose a sales tax on the following items: Charter flight services; dry-cleaning services; dating services; hair care services; interior design and decorating services; lobbying services; local transportation by limousines and similar luxury vehicle services; marketing and telemarketing services; marketing and telemarketing services; marketing and telemarketing services; massage services; nail care services; personal instruction services for dance, golf, or tennis; sightseeing services by ground vehicle; skin care services; swimming pool cleaning and maintenance services; tattoo and body modification services; telefloral delivery services; travel agency services; weight loss services; pinball machines; film rentals; admissions to zoos, fine art, and automobile museums.</i> |          |                                       |              | Raybould AM1231 to AM965 filed<br>Revenue AM965 filed<br>Placed on General File with AM965<br>Murman name added<br>Cavanaugh, M. MO117 Bracket until May 30, 2025 filed<br>Cavanaugh, M. MO118 Recommit to the Revenue Committee filed<br>Cavanaugh, M. MO119 Indefinitely postpone pursuant to Rule 6, Sec. 3(f) filed<br>Murman priority bill<br>Brandt AM589 filed<br>Notice of hearing for March 13, 2025<br>Referred to Revenue Committee<br>Date of introduction |
| LB171    | (Brandt) Change provisions relating to individual and corporate income tax rates<br><br><i>LB171 proposes a gradual reduction in both individual and corporate income tax rates over several years. Individual tax rates would decrease incrementally, with the third bracket dropping to 3.99% by 2027 and the highest bracket following the same reduction timeline. Corporate tax rates would also decline, ultimately reaching a flat 3.99% rate by 2027. Additionally, the bill mandates annual inflation adjustments for individual tax brackets and requires updated tax tables, while repealing previous statutes to implement the new tax structure.</i>   |          | Revenue                               | 03/13/2025   | Committee 01/15/2025<br><br>Notice of hearing for March 13, 2025<br>Conrad name added<br>Raybould name added<br>Referred to Revenue Committee<br>Date of introduction  |
| LB189    | (Cavanaugh, M.) Adopt the Paid Family and Medical Leave Insurance Act<br><br><i>LB189 proposes the Paid Family and Medical Leave Insurance Act, establishing a fund to provide paid leave benefits for qualifying individuals. The bill clarifies eligibility, expands the definition of family members, and sets a maximum benefit cap at 66% of the state average weekly wage. A contribution system is introduced, with annual assessments to ensure fund sufficiency, alongside provisions for waiting periods and exclusions from concurrent benefits. Additionally, funding sources include employer contributions and transfers from the Nebraska Health Care Cash Fund to cover initial costs.</i>  |          | Business and Labor                    | 03/17/2025   | Committee 01/15/2025<br><br>Notice of hearing for March 17, 2025<br>Referred to Business and Labor Committee<br>Date of introduction   |
| LB196    | (Storm) Authorize the operation of all-terrain vehicles and utility-type vehicles between the hours of sunset and sunrise if used for snow removal<br><br><i>LB 196 allows all-terrain vehicles (ATVs) and utility-type vehicles (UTVs) to operate between the hours of sunset and sunrise for the purpose of snow removal within the corporate limits of a city or village or within an unincorporated village. LB 196 retains the language allowing cities and villages to determine how to regulate ATVs and UTVs in their communities, including the decision to not allow these vehicles on public roads altogether.</i>   |          | Transportation and Telecommunications | 01/28/2025   | Gov. Signed 03/12/2025<br><br>Approved by Governor on March 11, 2025<br>Presented to Governor on March 6, 2025<br>President/Speaker signed<br>Passed on Final Reading 48-0-1   |



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|                       |   |          |                                       |              | Placed on Final Reading<br>Advanced to Enrollment and Review for Engrossment<br>Placed on Select File<br>Advanced to Enrollment and Review Initial<br>Placed on General File<br>Notice of hearing for January 28, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction |
| <a href="#">LB207</a> | (von Gillern) Provide a registration fee under the Motor Vehicle Registration Act for certain commercially registered alternative fuel vehicles<br><i>LB 207 creates a registration fee for commercially registered alternative fuel vehicles with a gross weight of seven thousand five hundred pounds or more. This fee is to be determined by multiplying the registration fee for other alternative fuel vehicles (currently one hundred fifty dollars) by three.</i> |          | Transportation and Telecommunications | 02/03/2025   | General 03/18/2025<br><br>Placed on General File with AM73<br>Transportation and Telecommunications AM73 filed<br>Notice of hearing for February 03, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction  |
| <a href="#">LB221</a> | (Cavanaugh, M.) Provide a procedure to fill unfilled gubernatorial appointments   |          | Executive Board                       | 03/13/2025   | Committee 01/16/2025<br><br>Notice of hearing for March 13, 2025<br>Referred to Executive Board<br>Date of introduction   |
| <a href="#">LB225</a> | (Guereca) Change application requirements for duplicate certificates of title under the Motor Vehicle Certificate of Title Act<br><i>LB225 removes a sworn attestation requirement for the issuance of a duplicate Department of Motor Vehicle (DMV) certificate of title. The resolution aims to permit electronic signatures to make transfer of title easier for individuals and entities alike.</i><br><br><i>AM into LB97 by ComAM292</i>                            |          | Transportation and Telecommunications | 02/10/2025   | Committee 01/16/2025<br><br>Notice of hearing for February 10, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction  |
| <a href="#">LB241</a> | (Hallstrom) Provide immunity from liability for cybersecurity events  |          | Banking, Commerce and Insurance       | 02/03/2025   | Gov. Signed 03/17/2025  |



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|                       | <i>LB 241 would provide a definition for a cybersecurity event for the unauthorized access to or disruption of information systems of private entities. It would further require that in order to maintain a class action lawsuit against a private entity for such an event, a person would need to demonstrate the cybersecurity event was the result of willful, wanton, or gross negligence on the part of the private entity.</i> |          |                                       |              | Approved by Governor on March 17, 2025<br>Presented to Governor on March 13, 2025<br>President/Speaker signed<br>Passed on Final Reading 36-10-3<br>Placed on Final Reading<br>Cavanaugh, M. MO55 failed<br>Cavanaugh, M. MO55 Reconsider the vote taken on AM474 filed<br>Advanced to Enrollment and Review for Engrossment<br>Cavanaugh, J. AM474 filed<br>Cavanaugh, J. AM474 lost<br>Placed on Select File<br>Conrad AM246 lost<br>Advanced to Enrollment and Review Initial<br>Conrad AM246 pending<br>Conrad AM246 filed |
| <a href="#">LB279</a> | (von Gillern) Allow operation of registered motor vehicles with either one or two license plates<br><i>LB 279 removes the requirement to display a license plate on the front of a registered vehicle.</i><br><br><i>AM into LB97 by Von Gillern AM507</i>   |          | Transportation and Telecommunications | 02/04/2025   | IPP 06/02/2025<br><br>Motion to suspend rules to indefinitely postpone withdrawn<br>Motion to suspend rules to indefinitely postpone filed<br>Motion to suspend rules to indefinitely postpone prevailed<br>Indefinitely postponed<br>Motion to suspend rules to indefinitely postpone filed<br>Placed on General File<br>Notice of hearing for February 04, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction   |
| <a href="#">LB309</a> | (Hughes) Adopt the Safe Battery Collection and Recycling Act   |          | Natural Resources                     | 02/12/2025   | Committee 01/17/2025   |



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|                       | <i>The proposed bill establishes the Safe Battery Collection and Recycling Act, creating a dedicated fund to support battery recycling efforts. It defines battery types, mandates producer responsibility for collection and recycling, and prohibits consumer fees at the point of sale. Battery stewardship organizations must submit and update recycling plans, meet performance targets, and comply with health, safety, and transparency regulations. The bill also introduces legal protections for compliant facilities, sets penalties for violations, and mandates public outreach and education on battery disposal.</i>  |          |                                       |              | Notice of hearing for February 12, 2025<br>Referred to Natural Resources Committee<br>Date of introduction  |
|                       | <i>AM into LB36 by ComAM635</i>   |          |                                       |              |   |
| <a href="#">LB331</a> | (Hardin) Adopt the Nebraska EPIC Option Consumption Tax Act and terminate tax provisions<br><br><i>LB331 proposes a major shift in Nebraska's tax system by eliminating property, income, and corporate taxes and replacing them with a consumption-based tax under the Nebraska EPIC Option Consumption Tax Act. Beginning January 1, 2028, a 7.5% consumption tax would apply to taxable goods and services, excluding real estate and insurance, with local governments allowed to impose an additional 1% tax for bond repayments. The bill also repeals multiple existing tax laws, including the property tax, inheritance tax, sales and use taxes, motor vehicle tax, and tax-increment financing, while introducing a Nebraska Taxpayer's Bill of Rights to ensure fair taxation and prevent the reinstatement of eliminated taxes. These sweeping changes aim to fundamentally restructure Nebraska's public revenue system, centralizing taxation on consumption rather than income or property.</i> |          | Revenue                               |              | Withdrawn 02/13/2025<br><br>Hardin MO32 prevailed<br>Bill withdrawn<br>Hardin MO32 Withdraw LB331 filed<br>Referred to Revenue Committee<br>Date of introduction  |
| <a href="#">LB337</a> | (Wordekemper) Change provisions relating to the regulation and operation of all-terrain vehicles and utility-type vehicles<br><br><i>LB337 would establish provisions for registering all-terrain vehicles (ATVs) and utility-type vehicles (UTVs) for use on highways outside city or village corporate limits. The legislation enables county boards to regulate ATV and UTV operations through local ordinances, modifies vehicle definitions and registration requirements, establishes safety standards, and updates provisions related to vehicle fees and taxes. LB337 aims to provide a framework for the safe and legal operation of these vehicles while giving local jurisdictions authority to implement appropriate restrictions.</i>  |          | Transportation and Telecommunications | 01/28/2025   | Committee 01/21/2025<br><br>Notice of hearing for January 28, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction   |
| <a href="#">LB343</a> | (Brandt) Change the fee for specialty license plates<br><br><i>LB343 would change the cost of an organizational license plate from \$70 to \$40, aligning it with the cost of a specialty license plate.</i>  |          | Transportation and Telecommunications | 02/04/2025   | Committee 01/21/2025<br><br>Notice of hearing for February 04, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction<br><br><i>AM into LB398 by Moser AM842</i><br>Date of introduction |



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| <a href="#">LB346</a> | (Arch) Change qualifications of the State Capitol Administrator, provide for termination of boards, commissions, committees, councils, funds, panels, task forces, the Conservation Corporation Act, and the Nebraska Potato Development Act, and change and eliminate funds and powers and duties of departments and agencies<br><i>LB 346 was brought at the request of the governor and proposes combining or outright repealing several boards and commissions. The proposal is intended to find operational efficiencies and to reduce the complexity of Nebraska government.</i> |          | Government, Military and Veterans Affairs | 02/13/2025   | Gov. Signed 06/02/2025<br>Speaker Priority Bill<br><br>Approved by Governor on May 30, 2025<br>Presented to Governor on May 28, 2025<br>President/Speaker signed<br>Passed on Final Reading 49-0-0<br>Cavanaugh, M. FA290 withdrawn<br>Cavanaugh, M. MO305 withdrawn<br>Dispensing of reading at large approved<br>Cavanaugh, M. FA290 filed<br>Cavanaugh, M. MO305 Recommit to the Government, Military and Veterans Affairs Committee filed<br>Enrollment and Review ST39 recorded<br>Enrollment and Review ST39 filed<br>Placed on Final Reading with ST39<br>Enrollment and Review ER61 adopted<br>Arch AM1297 withdrawn<br>Arch AM1397 adopted |
| <a href="#">LB391</a> | (Murman) Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments<br><i>LB 391 allows for the creation of a scholarship fund for Enable savings plans, creates a tax deduction for individuals and entities who contribute to the scholarship fund, and allows an employer making a matching contribution to take advantage of the deduction.</i>   |          | Revenue                                   | 01/30/2025   | Passed 05/30/2025<br>Speaker Priority Bill<br><br>Presented to Governor on May 30, 2025<br>President/Speaker signed<br>Dispensing of reading at large approved<br>Passed on Final Reading 45-3-1<br>Placed on Final Reading<br>Advanced to Enrollment and Review for Engrossment<br>Enrollment and Review ER85 adopted<br>Enrollment and Review ER85 filed<br>Placed on Select File with ER85   |



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|                       |   |          |                    |              | Advanced to Enrollment and Review Initial Revenue AM187 adopted<br>Rountree name added<br>Bostar name added<br>Speaker priority bill<br>Revenue AM187 filed   |
| <a href="#">LB415</a> | (Ballard) Change provisions of the Nebraska Healthy Families and Workplaces Act<br><br><i>LB415 amends the Nebraska Healthy Families and Workplaces Act (the "Act") to bring the Act into alignment with other Nebraska employment statutes and resolve several compliance concerns, including:</i><br>1. Clarifying the definition of "employ" and its application to independent contractors, owneroperators, and employees who work less than 80 total hours;<br>2. Allow paid sick leave already provided under traditional combined paid time off (PTO) plans or other existing employer plans to satisfy the requirements of the Act if such leave is provided at or above the required amount; and<br>3. Clarify that paid sick leave required under the Act does not need to be paid out upon separation from employment. |          | Business and Labor | 02/24/2025   | Passed 05/28/2025<br>Business and Labor Priority Bill<br><br>Presented to Governor on May 29, 2025<br>Presented to Governor on May 28, 2025<br>President/Speaker signed<br>Passed on Final Reading 33-16-0<br>Hughes AM1449 not considered<br>Dispensing of reading at large approved<br>Cavanaugh, J. AM1451 not considered<br>Dungan FA236 not considered<br>Dungan FA237 not considered<br>Raybould AM1470 not considered<br>Cavanaugh, M. FA228 not considered<br>Cavanaugh, J. AM1469 not considered<br>Cavanaugh, M. FA227 not considered<br>Ballard MO327 Invoke cloture pursuant to Rule 7, Sec. 10 filed<br>Cavanaugh, M. MO139 failed |
| <a href="#">LB423</a> | (Armendariz) Eliminate a grant program relating to internships for job training   |          | Business and Labor | 03/03/2025   | Committee 01/22/2025<br><br>Notice of hearing for March 03, 2025<br>Referred to Business and Labor Committee<br>Date of introduction  |
| <a href="#">LB424</a> | (Andersen) Limit increases in property tax bills  |          | Revenue            | 02/27/2025   | Committee 01/22/2025  |



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| Document              | Description   | Position | Committee | Hearing Date | Status   |
|-----------------------|---|----------|-----------|--------------|--|
|                       | <i>LB424 proposes limiting annual property tax increases by capping them at the lesser of the inflation rate or 3% compared to the previous year's tax bill. The bill defines key terms such as "allowable growth percentage," "inflation rate," and "property tax bill" to establish a clear framework for tax regulation. Exceptions to the cap would apply only when property improvements contribute to the increase in assessed value. This legislation aims to provide more predictable and controlled property tax growth for Nebraska property owners.</i>  |          |           |              | Notice of hearing for February 27, 2025<br>Hallstrom name added<br>Conrad name added<br>Referred to Revenue Committee<br>Date of introduction  |
| <a href="#">LB439</a> | (Spivey) Adopt the Property Tax Circuit Breaker Act   |          | Revenue   | 02/28/2025   | Committee 01/23/2025<br><br>Conrad name added<br>Notice of hearing for February 28, 2025<br>Referred to Revenue Committee<br>Date of introduction  |
| <a href="#">LB468</a> | (Clements) Change provisions relating to inheritance taxes, change certain fee and tax provisions, and eliminate a sales tax exemption relating to data centers<br><br><i>LB468 aims to lower Nebraska's inheritance tax and make it fairer. It will drop the Class 2 and Class 3 inheritance tax rates to 1% and increase exemptions to \$100,000 making all classes identical. Currently, beneficiaries pay one of three drastically different rates, depending upon their relation to the deceased: Class 1: Children, Parents, Siblings pay 1% after a \$100,000 exemption. Class 2: Nieces/Nephews, Aunts/Uncles pay 11% after a \$40,000 exemption. Class 3: Non-relatives pay 15% after a \$25,000 exemption. Due to our double-digit Class 2 and 3 rates, 38% of inheritance tax is paid by 12% of beneficiaries. Nebraska remains one of only five states that still collect inheritance tax, which include Kentucky, Pennsylvania, New Jersey, and Maryland. Iowa ended its inheritance tax on Jan 1, 2025. Nebraska is the only state where inheritance tax revenue goes exclusively to the counties. LB 468 replaces the inheritance tax revenue lost by counties due to the lower rates. The bill includes the following 10 changes to county revenue sources: 1. County Motor Vehicle Tax Administration Fee increase from 1% to 2% to cover the costs of administering collections. 2. Insurance Premium Tax: Counties will receive an additional 10%. 3. Securities Act Cash Fund- Counties will receive \$5M/yr. 4. (Train) Car Line Tax allocated 100% to the county, aligning it with the Airline Distribution Method. 5. Nameplate Capacity Tax- an increase of rates from \$3518/MW to \$6560/MW, to reflect the 4.55% average yearly property tax growth since 2011. 6. Doc Stamp tax: \$.35 reallocation and \$.50 increase. 7. to 10. NACO Recommended increases to cover the true cost of fees for: Marriage Licenses, Real Property Advertising, Motor Vehicle Inspection, and Distressed Warrants. LB 468 also removes sale tax exemptions for data centers and the Modernization Tier in Imagine.</i> |          | Revenue   | 02/05/2025   | Select 05/06/2025<br>Clements Priority Bill<br><br>Bostar AM1437 to AM1430 filed<br>Clements MO252 failed<br>Bostar AM1432 to AM1430 filed<br>Clements AM1447 adopted<br>Conrad MO243 pending<br>Clements MO252 Invoke cloture pursuant to Rule 7, Sec. 10 filed<br>Clements FA55 withdrawn<br>Cavanaugh, M. MO251 Reconsider the vote taken on MO242 filed<br>Clements AM1447 filed<br>Clements AM1447 pending<br>Cavanaugh, M. MO251 withdrawn<br>Conrad MO242 failed<br>Dungan MO250 failed<br>Conrad MO241 failed<br>Dungan MO250 Reconsider the vote taken on MO241 filed |



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|-----------------------|---|----------|---|--------------|---|
| <a href="#">LB471</a> | <p>(McKeon) Prohibit certain restrictions by state agencies, state entities, counties, cities, and villages relating to the energy source of motor vehicles and prohibit certain actions of the Department of Environment and Energy related to vehicle emission standards</p> <p><i>LB471 prohibits state agencies, counties, cities, and villages from restricting the use, purchase, or sale of motor vehicles based on their energy source. It ensures uniformity by preventing local governments from enforcing energy-based vehicle policies that differ from state regulations. Additionally, the bill bars the Nebraska Department of Environment and Energy from seeking federal waivers to impose stricter vehicle emission standards than those set by the U.S. Environmental Protection Agency. These measures aim to maintain statewide consistency in vehicle regulations and prevent localized restrictions on energy choices.</i></p> |          | Natural Resources                         | 02/19/2025   | <p>Committee 01/23/2025</p> <p>Notice of hearing for February 19, 2025<br/>Referred to Natural Resources Committee<br/>Date of introduction</p>   |
| <a href="#">LB472</a> | <p>(McKeon) Adopt the Regulatory Management Act</p> <p><i>This act establishes the Office of Regulatory Management within the Executive Branch. This Office aims to enhance and utilize transparency to reduce unnecessary regulatory burdens and ensure that new regulations are evidence-based and cost-effective.</i></p>  |          | Government, Military and Veterans Affairs | 02/12/2025   | <p>Committee 01/23/2025</p> <p>Notice of hearing for February 12, 2025<br/>Referred to Government, Military and Veterans Affairs Committee<br/>Date of introduction</p>   |
| <a href="#">LB474</a> | <p>(Banking, Commerce and Insurance) Change and eliminate provisions relating to installment sales and installment loans, rename the Nebraska Installment Sales Act, and transfer provisions of and eliminate the Nebraska Installment Loan Act</p>   |          | Banking, Commerce and Insurance           | 02/18/2025   | <p>Gov. Signed 05/21/2025<br/>Banking, Commerce and Insurance Priority Bill</p> <p>Approved by Governor on May 20, 2025<br/>Presented to Governor on May 14, 2025<br/>President/Speaker signed<br/>Passed on Final Reading 49-0-0<br/>Dispensing of reading at large approved<br/>Enrollment and Review ST27 filed<br/>Enrollment and Review ST27 recorded<br/>Placed on Final Reading with ST27<br/>Advanced to Enrollment and Review for Engrossment<br/>Jacobson AM1080 adopted<br/>Jacobson AM1080 filed<br/>Jacobson AM1041 withdrawn<br/>Enrollment and Review ER48 adopted<br/>Placed on Select File with ER48</p> |



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|-----------------------|--|----------|--------------------|--------------|--|
|                       |  |          |                    |              | Enrollment and Review ER48 filed   |
| <a href="#">LB479</a> | (Moser) Change the distribution of sales and use tax revenue   |          | Revenue            | 02/28/2025   | Committee 01/23/2025<br><br>Notice of hearing for February 28, 2025<br>Referred to Revenue Committee<br>Date of introduction   |
| <a href="#">LB494</a> | (Dorn) Change provisions relating to the School District Property Tax Relief Act and transfers of General Fund net receipts to the Cash Reserve Fund and the School District Property Tax Relief Credit Fund<br><i>AM into LB650 by ComAM923</i>   |          | Revenue            | 03/06/2025   | Committee 01/23/2025<br><br>Notice of hearing for March 06, 2025<br>Referred to Revenue Committee<br>Date of introduction  |
| <a href="#">LB532</a> | (Kauth) Require employers to use E-Verify, prohibit knowingly hiring an unauthorized alien, and provide for discipline against employers' licenses<br><i>The intent of LB 532 is to require employers to use the E-Verify system; to prohibit knowingly hiring an unauthorized alien; to provide for penalties; to provide for discipline against an employer's license; to provide civil penalties; to provide duties for the Commissioner of Labor and the Department of Labor and to define terms.<br/>AM692 addresses a great deal of the concerns businesses had.</i> |          | Business and Labor | 03/03/2025   | General 03/19/2025<br>Business and Labor Priority Bill<br><br>Guereca AM1411 to AM692 filed<br>Guereca AM1409 to AM692 filed<br>Guereca AM1414 to AM692 filed<br>Guereca AM1415 to AM692 filed<br>Guereca AM1413 to AM692 filed<br>Conrad AM1482 to AM692 filed<br>Guereca AM1412 to AM692 filed<br>Guereca AM1374 to AM692 filed<br>Guereca AM1375 to AM692 filed<br>Hunt AM1483 to AM692 filed<br>Kauth MO120 Indefinitely postpone pursuant to Rule 6, Sec. 3(f) filed<br>Kauth MO122 Recommit to the Business and Labor Committee filed<br>Kauth MO121 Bracket until June 9, 2025 filed<br>Business and Labor AM692 filed<br>Placed on General File with AM692 |



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| Document              | Description  | Position | Committee                             | Hearing Date | Status   |
|-----------------------|--|----------|---------------------------------------|--------------|--|
| <a href="#">LB543</a> | (Dover) Provide for the delivery of license plates and change provisions relating to the Department of Motor Vehicles' fees<br><br><i>LB543 is a bill that would allow the Department of Motor Vehicles to modernize Nebraska's motor vehicle registration and licensing processes by allowing multiyear registrations and transitioning the procurement and delivery model of license plates to eliminate waste. Additionally, it allows for the issuance of duplicate decals, redistributes fees, aligns statutes with current practices, and eliminates outdated provisions to streamline operations and improve efficiency.</i><br><br><i>AM into LB97 by ComAM292</i> |          | Transportation and Telecommunications | 02/03/2025   | Committee 01/24/2025<br><br>Notice of hearing for February 03, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction   |
| <a href="#">LB559</a> | (Bosn) Provide for offenses relating to skimmer devices and criminal enterprises involving financial offenses<br><br><i>LB559 creates a definition in statute for skimmer device and outlaws the use of skimmer devices. It also creates "king pin" statutes for organized crimes that use skimmer devices.</i>  |          | Judiciary                             | 02/28/2025   | Gov. Signed 05/21/2025<br>Bosn Priority Bill<br><br>Approved by Governor on May 20, 2025<br>Presented to Governor on May 14, 2025<br>President/Speaker signed<br>Passed on Final Reading 43-6-0<br>Dispensing of reading at large approved<br>Placed on Final Reading<br>Advanced to Enrollment and Review for Engrossment<br>Dungan FA126 lost<br>Conrad FA129 withdrawn<br>Conrad FA129 filed<br>Dungan FA114 withdrawn<br>Dungan FA126 filed<br>Dungan FA115 withdrawn<br>Placed on Select File<br>Dungan FA115 filed |
| <a href="#">LB591</a> | (Ballard) Change provisions relating to when licenses are required and provide powers to certain licensees relating to affiliates under the Nebraska Installment Loan Act  |          | Banking, Commerce and Insurance       | 02/18/2025   | Committee 01/24/2025<br><br>Notice of hearing for February 18, 2025<br>Referred to Banking, Commerce and Insurance Committee<br>Date of introduction   |



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|-----------------------|---|----------|---------------------------------------|--------------|--|
| <a href="#">LB594</a> | (Prokop) Change and eliminate provisions relating to the use of handheld wireless communication devices while operating a motor vehicle   |          | Transportation and Telecommunications | 02/24/2025   | Committee 01/24/2025<br><br>Notice of hearing for February 24, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction     |
| <a href="#">LB597</a> | (DeBoer) Change provisions relating to foundation aid, local effort rate yield, adjusted valuations of property, and certification dates under the Tax Equity and Educational Opportunities Support Act<br><br><i>LB597 makes the following adjustments to the TEEOSA formula for the 2025-26 school fiscal year:-Foundation Aid shall be the greater of \$1,500 per formula student or 7.5% of the basic funding as calculated-The maximum levy of a school district shall be 95 cents, the Local Effort Rate shall be 90 cents per 100 dollar valuation-The valuation calculation for agricultural and horticultural land value inside the formula shall value such land at 65% of actual value</i>   |          | Education                             | 02/10/2025   | Committee 01/24/2025<br><br>DeBoer AM183 filed<br>Notice of hearing for February 10, 2025<br>Referred to Education Committee<br>Date of introduction           |
| <a href="#">LB600</a> | (DeBoer) Change provisions relating to the Nebraska Rules of the Road and the Automatic License Plate Reader Privacy Act<br><br><i>AM into LB530 by ComAM1238</i>   |          | Judiciary                             | 03/28/2025   | Committee 01/24/2025<br><br>Notice of hearing for March 28, 2025<br>Referred to Judiciary Committee<br>Date of introduction                                    |
| <a href="#">LB607</a> | (Bostar) Adopt the Environmental Stewardship of Batteries Act, the Extended Producer Responsibility Data Collection Act, and the Minimum Recycled Content Act, and change provisions relating to the Integrated Solid Waste Management Act, the Environmental Protection Act, and the Waste Reduction and Recycling Incentive Fund<br><br><i>LB 607 introduces three new environmental laws: the Environmental Stewardship of Batteries Act, which regulates the lifecycle and disposal of batteries, particularly for electric vehicles; the Extended Producer Responsibility Data Collection Act, requiring producers to report environmental impacts; and the Minimum Recycled Content Act, mandating minimum recycled material use in certain products. The bill also amends the Integrated Solid Waste Management Act to refine definitions, adjust disposal fees, and enhance regulatory oversight while updating recycling definitions to emphasize resource recovery. Additionally, the Waste Reduction and Recycling Incentive Fund would expand its applications, and penalties for non-compliance with battery management regulations would be strengthened. These changes, set to take effect on January 1, 2026, aim to promote sustainability, increase corporate environmental responsibility, and streamline Nebraska's waste management regulations.</i> |          | Natural Resources                     | 02/27/2025   | Committee 01/24/2025<br><br>Notice of hearing for February 27, 2025<br>Referred to Natural Resources Committee<br>Date of introduction<br>Date of introduction |



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|-----------------------|--|----------|-----------|--------------|--|
| <a href="#">LB647</a> | (Revenue) Change property tax provisions relating to net book value  |          | Revenue   | 03/26/2025   | Gov. Passed E-Clause 05/30/2025<br>Revenue Priority Bill<br><br>Presented to Governor on May 30, 2025<br>President/Speaker signed<br>Passed on Final Reading with Emergency Clause 35-13-1<br>Dispensing of reading at large approved<br>Cavanaugh, M. AM1640 filed<br>Cavanaugh, M. FA289 not considered<br>Cavanaugh, M. MO298 failed<br>Motion to return to Select File failed<br>von Gillern MO343 Invoke cloture pursuant to Rule 7, Sec. 10 filed<br>Cavanaugh, M. AM1640 not considered<br>Cavanaugh, M. MO340 Reconsider the vote taken on MO298 filed<br>von Gillern MO343 prevailed<br>Cavanaugh, M. MO340 failed<br>Motion to return to Select File withdrawn<br>Cavanaugh, M. MO298 failed |
| <a href="#">LB648</a> | (Revenue) Change the sales and use tax rate<br><br><i>LB 648 proposes changes to the sales and use tax rate, with a revised rate taking effect on July 1, 2026, while maintaining a 2.75% rate within designated "Good Life Districts" under the Good Life Transformational Projects Act. The bill also establishes a Revenue Distribution Fund to manage revenues not allocated to the General Fund, allowing for credits and refunds. Tax revenue from motorboats, all-terrain vehicles, and utility-type vehicles would continue supporting the Game and Parks Commission Capital Maintenance Fund, while portions of sales tax from motor vehicles, trailers, and aircraft would be directed to various transportation-related funds, including the Highway Trust Fund and Aeronautics Capital Improvement Fund. The legislation, set to take effect July 1, 2026, includes the repeal of outdated tax statutes to align with these new revenue allocations.</i> |          | Revenue   | 03/26/2025   | Committee 01/24/2025<br><br>Notice of hearing for March 26, 2025<br>Referred to Revenue Committee<br>Date of introduction  |
| <a href="#">LB649</a> | (Revenue) Change provisions relating to an income tax rate   |          | Revenue   | 03/26/2025   | Passed 05/30/2025<br>Sanders Priority Bill   |



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|          | <i>LB649 adjusts Nebraska's income tax brackets and rates, gradually reducing rate three from 5.01% (2014) to 3.99% (2027) and rate four from 6.84% (pre-2023) to 3.99% (2027) to provide long-term tax relief. The bill introduces annual inflation adjustments to income tax brackets starting in 2015, ensuring tax rates reflect economic conditions based on the Consumer Price Index. Additionally, it tasks the Tax Commissioner with publishing updated tax schedules, preparing tax tables, and implementing threshold-based exemptions, while repealing Section 77-2715.03 to accommodate these structural tax changes.</i>   |          |           |              | Presented to Governor on May 30, 2025<br>President/Speaker signed<br>Dispensing of reading at large approved<br>Passed on Final Reading 44-4-1<br>Placed on Final Reading<br>Advanced to Enrollment and Review for Engrossment<br>von Gillern AM1210 adopted<br>Enrollment and Review ER52 adopted<br>von Gillern AM1210 to AM933 filed<br>Placed on Select File with ER52<br>Enrollment and Review ER52 filed<br>Advanced to Enrollment and Review Initial<br>Sanders AM632 withdrawn<br>Revenue AM933 adopted<br>Revenue AM933 pending                                |
| LB650    | (von Gillern) Eliminate certain sales tax exemptions, change income tax provisions relating to nonresident income and certain tax credits, and provide and change certain sunset dates relating to tax incentives<br><br><i>To address the estimated budget shortfall, LB650 seeks to sunset several tax credits or income reductions, remove some sales and use tax exemptions, and change how some out-of-state income is classified for tax purposes. The impacted acts are the: Sports Arena Facility Financing Assistance Act, Sustainable Aviation Fuel Tax Credit Act, Nebraska Revenue Act of 1967, Relocation Incentive Act, Nebraska Advantage Rural Development Act, Creating High Impact Economic Futures Act, Cast and Crew Nebraska Act, Nebraska Shortline Rail Modernization Act, Nebraska Pregnancy Help Act, Reverse Osmosis System Tax Credit Act, Renewable Chemical Production Tax Credit Act, Urban Redevelopment Act, and Nebraska Biodiesel Tax Credit Act.</i><br><br><i>AM690 removed substanable diesel, but not the reduction from \$1.5 million to \$1 million for the biodiesel tax credit program.</i> |          | Revenue   | 03/19/2025   | Gov. Signed E-Clause 05/06/2025<br>Revenue Priority Bill<br><br>Approved by Governor on May 6, 2025<br>Presented to Governor on April 30, 2025<br>President/Speaker signed<br>Passed on Final Reading with Emergency Clause 40-7-2<br>Dispensing of reading at large approved<br>Placed on Final Reading<br>Cavanaugh, J. FA131 filed<br>Cavanaugh, J. FA131 lost<br>Advanced to Enrollment and Review for Engrossment<br>McKinney AM1155 lost<br>McKinney AM1155 filed<br>Hallstrom AM1123 withdrawn<br>Hallstrom AM1066 adopted<br>Enrollment and Review ER45 adopted |



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|-----------------------|--|----------|---------------------------------------|--------------|--|
|                       |  |          |                                       |              | von Gillern AM1132 adopted   |
| <a href="#">LB667</a> | (Storer) Change provisions of the Motor Vehicle Industry Regulation Act  |          | Transportation and Telecommunications | 02/18/2025   | Gov. Signed 05/15/2025<br>Speaker Priority Bill  |
|                       | <i>LB667 would clarify current Nebraska Law regarding the calculation of warranty reimbursement by the manufacturer to a franchised dealer. The bill also provides that the dealer may appeal the franchisor's schedule of compensation for the labor necessary to accomplish a required warranty repair or replacement.</i> |          |                                       |              | Approved by Governor on May 15, 2025<br>Presented to Governor on May 14, 2025<br>President/Speaker signed<br>Passed on Final Reading 49-0-0<br>Dispensing of reading at large approved<br>Placed on Final Reading<br>Advanced to Enrollment and Review for Engrossment<br>Placed on Select File<br>Advanced to Enrollment and Review Initial<br>Transportation and Telecommunications AM395 adopted<br>Speaker priority bill<br>Placed on General File with AM395<br>Transportation and Telecommunications AM395 filed<br>Notice of hearing for February 18, 2025<br>Referred to Transportation and Telecommunications Committee |
| <a href="#">LB690</a> | (Lonowski) Change provisions relating to the regulation and operation of all-terrain vehicles and utility-type vehicles  |          | Transportation and Telecommunications | 03/04/2025   | Committee 01/24/2025<br><br>Notice of hearing for March 04, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction  |
| <a href="#">LB714</a> | (Clements) Change provisions relating to motor vehicle taxes and fees  |          | Transportation and Telecommunications | 03/04/2025   | Committee 01/24/2025<br><br>Notice of hearing for March 04, 2025<br>Moser MO26 prevailed<br>Notice of hearing for February 03, 2025 (cancel)   |



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|          |  |          |           |              | Moser MO26 Suspend Rule 3, Section 14, to permit cancellation of the public hearing by the Transportation and Telecommunications Committee on LB714. filed<br>Notice of hearing for February 03, 2025<br>Referred to Transportation and Telecommunications Committee<br>Date of introduction                       |
| LR10CA   | (Hardin) Constitutional amendment to require the state to impose a consumption tax or an excise tax on all new goods and services and to provide a tax exemption for grocery items<br><i>A consitutional amendment to provide that the State of Nebraska shall impose a retail consumption tax or an excise tax on all new goods and services, that the Legislature may authorize political subdivisions to do the same, and that there shall be no exemption form such taxes except for grocery items purchased for off-premises consumption.</i>   |          | Revenue   |              | Withdrawn 02/13/2025<br><br>Hardin MO34 prevailed<br>Bill withdrawn<br>Hardin MO34 Withdraw LR10CA filed<br>Referred to Revenue Committee<br>Date of introduction  |
| LR11CA   | (Hardin) Constitutional amendment to prohibit governmental entities from imposing any taxes other than retail consumption taxes and excise taxes<br><i>A constitutional amendment to provide that, beginning January 1, 2028, no governmental entity in the State of Nebraska may impose taxes other than retail consumption taxes or excise taxes.</i>  |          | Revenue   |              | Withdrawn 02/13/2025<br><br>Hardin MO33 prevailed<br>Bill withdrawn<br>Hardin MO33 Withdraw LR11CA filed<br>Referred to Revenue Committee<br>Date of introduction  |
| LR12CA   | (Kauth) Constitutional amendment to impose a limit on ad valorem taxes for real property, provide a new method of valuing real property for tax purposes, provide certain exceptions, and eliminate conflicting constitutional provisions<br><i>LR 12CA proposes a constitutional amendment to the electorate of the state of Nebraska to be approved or rejected at the general election in November of 2026. Should the amendment be approved, beginning January 1, 2027, the maximum amount of any ad valorem tax on real property will not exceed one and one-half percent of the full cash value of any such property and the full cash value of such property shall not be adjusted in excess of two percent for any given year with certain exceptions and provisions for bonded indebtedness, natural disasters, individuals who are over the age of fifty-five or severely disabled, transfer of ownership, property damage or contamination.</i> |          | Revenue   | 02/28/2025   | Committee 01/16/2025<br>Andersen Priority Bill<br><br>Andersen AM1101 filed<br>Kauth MO127 Bracket until June 9, 2025 filed<br>Kauth MO128 Recommit to the Revenue Committee filed<br>Kauth MO126 Indefinitely postpone pursuant to Rule 6, Sec. 3(f) filed<br>Andersen name added<br>Andersen priority resolution |



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|                        |  |          |   |              | Notice of hearing for February 28, 2025<br>Referred to Revenue Committee<br>Date of introduction   |
| <a href="#">LR13CA</a> | (Hallstrom) Constitutional amendment to prohibit the levying of an inheritance tax   |          | Revenue                                   | 03/12/2025   | General 04/10/2025<br><br>Placed on General File<br>Notice of hearing for March 12, 2025<br>Referred to Revenue Committee<br>Date of introduction  |
| <a href="#">LR27CA</a> | (Hunt) Constitutional amendment to change legislative term limits to three consecutive terms<br><br><i>LR27CA would submit to voters a question on the 2026 general election ballot that would change the constitutional limit on consecutive legislative terms from two to three.</i> |          | Executive Board                           | 02/27/2025   | Committee 01/24/2025<br>Legislature's Planning Committee Priority Bill<br><br>Legislature's Planning Committee priority resolution<br>Notice of hearing for February 27, 2025<br>Referred to Executive Board<br>Date of introduction |
| <a href="#">LR126</a>  | (von Gillern) Interim study to examine the impact of certain tax incentive programs currently in effect in Nebraska  |          | Revenue                                   |              | Committee 05/19/2025<br><br>Referred to Revenue Committee<br>Date of introduction<br>Referred to Executive Board   |
| <a href="#">LR152</a>  | (Storer) Interim study to examine the costs to persons and businesses in Nebraska associated with the adoption, amendment, or repeal of rules or regulations   |          | Government, Military and Veterans Affairs |              | Committee 05/19/2025<br><br>Referred to Government, Military and Veterans Affairs Committee<br>Referred to Executive Board<br>Date of introduction   |
| <a href="#">LR189</a>  | (Dorn) Interim study to examine the financing of public education through the Tax Equity and Educational Opportunities Support Act formula and develop recommendations for improving school funding in Nebraska  |          | Education                                 |              | Committee 05/19/2025<br><br>Referred to Education Committee  |



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|-----------------------|--|----------|---|--------------|--|
|                       |  |          |   |              | Referred to Executive Board<br>Date of introduction  |
| <a href="#">LR195</a> | (Holdcroft) Interim study to review the impact of unfunded and underfunded mandates on counties and county governments   |          | Government, Military and Veterans Affairs |              | Committee 05/19/2025<br><br>Referred to Government, Military and Veterans Affairs Committee<br>Referred to Executive Board<br>Date of introduction |
| <a href="#">LR200</a> | (Jacobson) Interim study to examine the impact of increasing insurance costs on Nebraska homeowners and businesses   |          | Banking, Commerce and Insurance           |              | Committee 05/19/2025<br><br>Referred to Banking, Commerce and Insurance Committee<br>Referred to Executive Board<br>Date of introduction           |
| <a href="#">LR241</a> | (Spivey) Interim study to examine child care impacts on certified trade apprentice participation in Nebraska   |          | Executive Board                           |              | Committee 05/19/2025<br><br>Referred to Executive Board<br>Referred to Executive Board<br>Date of introduction                                     |
| <a href="#">LR249</a> | (Cavanaugh, M.) Interim study to examine the feasibility and benefits of establishing a ways and means committee to enhance coordination and collaboration between the Revenue Committee and the Appropriations Committee of the Legislature             |          | Executive Board                           |              | Committee 05/19/2025<br><br>Referred to Executive Board<br>Referred to Executive Board<br>Date of introduction                                     |
| <a href="#">LR254</a> | (Clements) Interim study to examine potential adjustments to the collection of motor vehicle tax, motor vehicle tax distribution schemes, motor vehicle fees, and other revenue sources due to the potential elimination of the Nebraska inheritance tax |          | Transportation and Telecommunications     |              | Committee 05/19/2025<br><br>Referred to Transportation and Telecommunications Committee  |



**Nebraska Independent Auto Dealers Association  
Weekly Report for Bills of Interest on 06/05/2025**  
The full text of all bills and other information is available by clicking on the bill number on the chart or online at  
[www.nebraskalegislature.gov](http://www.nebraskalegislature.gov)

| Document              | Description  | Position | Committee | Hearing Date | Status   |
|-----------------------|--|----------|-----------|--------------|--|
|                       |  |          |           |              | Date of introduction<br>Referred to Executive Board  |
| <a href="#">LR255</a> | (Andersen) Interim study to examine the fiscal, constitutional, and administrative implications of adopting LR12CA, 2025, which proposes reforms to Nebraska's property tax system |          | Revenue   |              | Committee 05/19/2025<br><br>Referred to Revenue Committee<br>Referred to Executive Board<br>Date of introduction |
| <a href="#">LR260</a> | (Dover) Interim study to determine the return on investment per kilowatt hour for businesses that choose to locate and set up their businesses in Nebraska                         |          | Revenue   |              | Committee 05/19/2025<br><br>Referred to Revenue Committee<br>Referred to Executive Board<br>Date of introduction |