

Bromm, Nielsen & Mines
Nebraska Agri-Business Association
Weekly Report for Bills of Interest on 02/08/2019

| Document | Description | Position | Committee | Hearing Date | Status |
|----------|--|----------|---------------------------------------|--------------|--|
| LB18 | (Briese) Adopt the Remote Seller Sales Tax Collection Act <i>Clarifies the implementation of Nebraska sales tax collection requirements on remote sellers. Specifically, it would bring Nebraska statutes in line with the statutes upheld by the United States Supreme Court in the case of South Dakota v. Wayfair, Inc.</i> | | Revenue | 01/31/2019 | In Committee Notice of hearing for January 31, 2019 Referred to Revenue Committee Date of introduction |
| LB158 | (Brewer) Change provisions relating to the assessed value of real property <i>The intent of this bill is to "cap" property taxes at the 2019 level for a period of four tax years, 2020-2023. The bill includes provisions that accommodate changes in valuation of property accounting for improvements or destruction that would affect the assessed value of the property. Absent these material changes that would alter the value of property, it shall remain taxed at the 2019 level.</i> | | Revenue | 01/24/2019 | In Committee Erdman name added Notice of hearing for January 24, 2019 Referred to Revenue Committee Date of introduction |
| LB182 | (Bolz) Adopt the School District Local Option Income Surtax Act <i>A school board of any school district may impose a local option income surtax for the following purposes of property tax reduction; or building construction, remodeling, and site acquisition. The local option income surtax shall be imposed upon individuals who reside in the school district.</i> | | Revenue | 02/13/2019 | In Committee Notice of hearing for February 13, 2019 Referred to Revenue Committee Date of introduction |
| LB184 | (Friesen) Adopt the Small Wireless Facilities Deployment Act <i>Creates the framework for next generation of wireless communications - 5G.</i> | | Transportation and Telecommunications | 02/04/2019 | In Committee Notice of hearing for February 04, 2019 Referred to Transportation and Telecommunications Committee Date of introduction |
| LB227 | (Hughes) Redefine terms and change determination of a public or private nuisance under the Nebraska Right to Farm Act <i>There is no significant change in the type of farm or public grain warehouse and such farm or public grain warehouse has been in operation for more than one year and was not a nuisance at the time it began. For purposes of this subdivision, a significant change does not include: The conversion from one type of farm or public grain warehouse to another type of farm or public grain warehouse; A change in the ownership or size of the farm or public grain warehouse;</i> | | Agriculture | 02/12/2019 | In Committee Notice of hearing for February 12, 2019 Briese name added Referred to Agriculture Committee Date of introduction |

Bromm, Nielsen & Mines
Nebraska Agri-Business Association
Weekly Report for Bills of Interest on 02/08/2019

| Document | Description | Position | Committee | Hearing Date | Status |
|----------|---|----------|-------------|--------------|--|
| | <p><i>The enrollment, reduction, or cessation of participation of the farm or public grain warehouse in a government program; or</i>¹² <i>Adoption of new technology by the farm or public grainwarehouse; or</i> <i>Reasonable techniues are employed to keep dust, noise, insects, and odors at a minimum and the farm or public grain warehouse is in compliance with applicable laws and regulations, including any oning regulations of a local governing body.</i></p> | | | | |
| LB243 | <p>(Gragert) Create the Healthy Soils Task Force</p> <p><i>The purpose is to promote more widespread use of healthy soil practices among farm and ranch landowners and operators in Nebraska in order to improve the health, yield and profitability of the soil, increase its carbon sequestration capacity, and improve water quality. The task force is to consist of the Director of the Department of Agriculture or his designee and the following members appointed by the Governor: 2 representatives of NRDs, 2 academic experts in agriculture and natural resources, 5 representatives from production agriculture, 2 representatives from agribusiness and 1 representative from an environmental organization. The chairs of the Agriculture and Natural Resources Committees shall serve as nonvoting members.</i></p> <p><i>The Healthy Soils Task Force is to develop a comprehensive healthy soils initiative, as well as develop an action plan to carry out the initiative using specified standards as measures to assess improved soil health. With the assistance from outside resources, the task force shall examine how to provide farmers with research, education, technical assistance, and demonstration projects; examine options for financial incentives to improve soil health; and examine the contribution of livestock to soil health. The task force is to create a timeline to improve soil health within 5 years after completion of the action plan. The task force shall submit its action plan, as well as their findings and recommendations, by January 1, 2021</i></p> | | Agriculture | 01/29/2019 | In Committee |
| | | | | | <p>Notice of hearing for January 29, 2019 Referred to Agriculture Committee Date of introduction</p> |
| LB276 | <p>(McCollister) Change provisions relating to the taxation of income from certain small business corporations and limited liability companies</p> | | Revenue | 02/13/2019 | In Committee |

Bromm, Nielsen & Mines
Nebraska Agri-Business Association
Weekly Report for Bills of Interest on 02/08/2019

| Document | Description | Position | Committee | Hearing Date | Status |
|----------|---|----------|-----------|--------------|---|
| | <i>Residents of Nebraska who are shareholders of a small business corporation having an election in effect under subchapter or who are members of a limited liability company shall include in their Nebraska taxable income, to the extent includable in federal gross income, their proportionate share of such corporations or limited liability companys federal income. A resident of Nebraska shall include in Nebraska taxable income fair compensation for services rendered to such corporation or limited liability company. Compensation actually paid shall be presumed to be fair unless it is apparent to the Tax Commissioner that such compensation is materially different from fair value for the services rendered or has been manipulated for tax avoidance purposes.</i> | | | | Notice of hearing for February 13, 2019 Referred to Revenue Committee Date of introduction |
| LB284 | (McCollister) Adopt the Remote Seller and Marketplace Facilitator Act <i>A remote seller shall be subject to the Nebraska Revenue Act of 1967 and shall collect and remit sales tax as if physically present in the state.</i> | | Revenue | 01/31/2019 | In Committee Notice of hearing for January 31, 2019 Referred to Revenue Committee Date of introduction |
| LB303 | (Lindstrom) Change the amount of relief under the Property Tax Credit Act <i>The bill was introduced at the request of the Governor and would transfer \$51 million each year from the General Fund to the Property Tax Credit Cash Fund for property tax relief. The fund would be \$275 million in 2019.</i> | | Revenue | | In Committee Erdman name added Referred to Revenue Committee Date of introduction |
| LB314 | (Briese) Adopt the Remote Seller Sales Tax Collection Act and change revenue and taxation provisions | | Revenue | 02/14/2019 | In Committee |

Bromm, Nielsen & Mines
Nebraska Agri-Business Association
Weekly Report for Bills of Interest on 02/08/2019

| Document | Description | Position | Committee | Hearing Date | Status |
|----------|--|----------|-------------|--------------|---|
| | <i>Removes a property tax exemption for fraternal benefit societies; to increase taxes on alcohol; to increase the documentary stamp tax and the cigarette tax; to provide sunset dates for the Personal Property Tax Relief Act and the New Markets Job Growth Investment Act; to impose a surtax on certain individuals; to increase the sales tax rate; to impose sales and use taxes on certain services; to eliminate certain sales and use tax exemptions; to change provisions relating to the alternative minimum tax, the earned income tax credit, the tax on certain extraordinary dividends and capital gains, the tax on certain small business corporation and limited liability company income, and itemized deductions; to provide an income tax credit for certain renters; to change the distribution of certain revenue; to tax vapor products under the Tobacco Products Tax Act; to change provisions relating to allocated income tax funds and special education; to create the School Financing Review Commission and provide duties; to change provisions of the Nebraska Visitors Development Act.</i> | | | | Notice of hearing for February 14, 2019 Halloran name added Pansing Brooks name added Brandt name added Referred to Revenue Committee |
| LB320 | (Albrecht) Change various provisions of the Pesticide Act and update federal references <i>Amends the Pesticide Act by updating the federal regulations adopted by reference relating to changes in the applicator certification program as set out in 40 CFR Part 171. The changes primarily include certification categories for private applicators; requirements related to training and supervision for restricted use pesticide (RUP) applications by uncertified applicators; and setting eighteen as the minimum age for licensed RUP applicators. LB 320 also amends the Pesticide Act by clarifying product registration requirements, jurisdictional issues for out of state registrants and licensed applicators, and other clean up provisions.</i> | | Agriculture | 02/05/2019 | In Committee Notice of hearing for February 05, 2019 Referred to Agriculture Committee Date of introduction |
| LB321 | (Hansen, B.) Update certain standards and regulations and change Director of Agriculture duties and Department of Agriculture fee and permit provisions under the Weights and Measures Act | | Agriculture | 01/29/2019 | In Committee |

Bromm, Nielsen & Mines
Nebraska Agri-Business Association
Weekly Report for Bills of Interest on 02/08/2019

| Document | Description | Position | Committee | Hearing Date | Status |
|----------|--|----------|---------------------------------------|--------------|--|
| | <i>LB 321 amends the Weights and Measures Act by updating the National Conference on Weights and Measures publications (parts of Handbooks 44, 130 and 133) to replace the 2003 versions currently adopted by reference in the Act. The adopted publications provide national standards for the regulation of weighing and measuring devices, the use of devices and packages labeled by weight, measure, or count. Following these versions will put Nebraska in line with other states. LB 321 also provides the Nebraska Department of Agriculture the authority to do risk-based inspections of weighing and measuring devices rather than mandatory annual inspections to provide a more efficient allocation of resources.</i> | | | | Notice of hearing for January 29, 2019 Referred to Agriculture Committee Date of introduction |
| LB371 | (Erdman) Change provisions relating to requirements for all-terrain vehicles and utility-type vehicles <i>60-6,356 (1) A person may operate an all-terrain vehicle or utility- type vehicle to make a direct crossing of any public road, including any controlled-access highway with more than two marked traffic lanes, but not one that is part of the National System of Interstate and Defense Highways. The crossing must be made at an angle of ninety degrees to the direction of the highway and at a place where no obstruction prevents a quick and safe crossing. Before attempting to cross a Nebraska roadway the operator shall first come to a full and complete stop and yield the right-of-way to any oncoming traffic that poses a hazard. (2) A person may operate an all-terrain vehicle or utility-type vehicle on the roadway or shoulder of any public road.</i> <i>(3) When crossing or operating an all-terrain vehicle or utility type vehicle on a roadway, the operator shall possess a valid Class O license and shall comply with the Motor Vehicle Safety Responsibility Act. (4) Any person under the age of eighteen but at least twelve years of age that does not hold a valid Class O license may operate an all- terrain vehicle or utility-type vehicle on a roadway, and may cross a roadway, including any controlled-access highway with more than two marked traffic lanes which is not part of the National System of Interstate and Defense Highways, only if accompanied by an adult age twenty-one years or older who is in possession of a valid Class O license.</i> | | Transportation and Telecommunications | 02/12/2019 | In Committee Notice of hearing for February 12, 2019 Referred to Transportation and Telecommunications Committee Date of introduction |

Bromm, Nielsen & Mines
Nebraska Agri-Business Association
Weekly Report for Bills of Interest on 02/08/2019

| Document | Description | Position | Committee | Hearing Date | Status |
|----------|---|----------|-----------|--------------|--|
| | <i>(5) Every all-terrain vehicle and utility-type vehicle shall be equipped with a working headlight and taillight and a working braking device operated either by hand or foot.</i> | | | | |
| LR3CA | (Erdman) Constitutional amendment to provide income tax credits for property taxes paid <i>Constitutional Amendment - Beginning January 1, 2021 the Legislature shall provide by law for a refundable credit against the income tax imposed by the State of Nebraska in an amount equal to 35% of the property taxes that were: (a) Levied on real property located in this state; and (b) Paid by the taxpayer during the taxable year. The Legislature shall make the credit available for</i> | | Revenue | 02/07/2019 | In Committee Notice of hearing for February 07, 2019 Briese name added Referred to Revenue Committee Date of introduction |
| LR5CA | (Brewer) Constitutional amendment to limit the percentage of funding for schools that comes from property taxes <i>No more than 33% of the funding for such free instruction in the common schools shall come from property taxes.</i> | | Education | 02/12/2019 | In Committee Notice of hearing for February 12, 2019 Halloran name added Briese name added Referred to Education Committee Date of introduction |