

*Nebraska Council of School Administrators*

**NCSA Final Legislative Report**

**109th Legislature, First Session**

Convened, January 8, 2025

Adjournment sine die, June 2, 2025

*Prepared by  
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June 5, 2025*

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or Became Law without Signature

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**I. Legislation Passed and Signed into Law  
or Became Law without Signature**

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based solutions that address underlying issues contributing to juvenile delinquency, including family dynamics, mental health, substance abuse, and educational challenges.

Each family resource and juvenile assessment center must:

- (1) have a youth advisory council and parent advisory board composed of community members to provide ongoing feedback to ensure services remain relevant, effective, and responsive,
- (2) host regular outreach events, workshops, and open houses in partnership with schools, faith-based groups, and community organizations, to create a bridge for preventive engagement with at-risk youth and their families, and
- (3) employ individuals with established community ties and lived experience to guide youth and families through available services, act as mentors, and assist with follow-up to ensure sustained engagement.

The pilot program must:

- (1) Provide comprehensive support resources to prevent youth from entering or escalating within the juvenile justice system;
- (2) Minimize individual and community harm by addressing issues before they lead to greater involvement with social services, family services, and adult criminal justice systems; and
- (3) Foster community trust and engagement by integrating culturally relevant services delivered by, and for, the communities served.

To receive designation as a center, an applicant must meet the following criteria:

- (1) Offer a range of core services, including parenting support, youth counseling, economic success initiatives, early childhood programs, conflict resolution, mental health services, and substance abuse prevention;
- (2) employ professionals trained in family support principles, cultural competency, trauma-informed care, and the strengthening families framework;
- (3) develop partnerships with local grassroots organizations to provide culturally relevant services, outreach, and trust-building within the community;
- (4) demonstrate a clear, effective organizational framework that supports service delivery, continuous quality improvement, and sustainable operations; and
- (5) implement data collection processes to assess service impact and outcomes for youth and families, ensuring program adjustments based on feedback.

Each center must provide assessments and services free of charge to families and maintain active membership in the National Assessment Center Association.

Each center must integrate culturally relevant and trauma-informed services, including:

- (a) tutoring,
- (b) mentoring from community leaders, including those with lived experience in the justice system,
- (c) conflict resolution and anger management training,
- (d) mental health and wellness services provided by culturally sensitive professionals,
- (e) social skills and job-readiness training,
- (f) financial literacy programs,
- (g) youth and family counseling,
- (h) cognitive behavioral therapy,
- (i) drug and substance abuse prevention and intervention, and
- (j) food and clothing assistance and resource navigation.

<b>LB 84</b>	<i>Sponsor</i> Rountree	<i>Committee</i> Health	<i>Priority</i> None	<i>Subject</i> Adopt the School Psychologist Interstate Licensure Compact
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*Approved by Governor:* April 14, 2025  
*Passed on Final Reading:* 46-0-3 on April 10, 2025  
*Effective Date:* September 3, 2025

LB 84 is the model legislation promoted by the National Center for Interstate Compacts for the School Psychologist Interstate Licensure Compact. Once seven states enact the ICSP model legislation, the compact member states can begin the process of making the Compact operational. Only West Virginia and Colorado had adopted the Compact prior to Nebraska under LB 84.

The purpose of this Compact is to facilitate the interstate practice of School Psychology in educational or school settings, and, in so doing, to improve the availability of School Psychological Services to the public. The Compact is intended to establish a pathway to allow School Psychologists to obtain equivalent licenses to provide School Psychological Services in any Member State. In this way, this Compact would enable the member states to ensure that safe and effective School Psychological Services are available and delivered by appropriately qualified professionals in their educational settings.

The objectives of the Compact are to:

- A. Enable School Psychologists who qualify for receipt of an Equivalent License to practice in other Member States without first satisfying burdensome and duplicative requirements;
- B. Promote the mobility of School Psychologists between and among the Member States in order to address workforce shortages and to ensure that safe and reliable School Psychological Services are available in each Member State;
- C. Enhance the public accessibility of School Psychological Services by increasing the availability of qualified, licensed School Psychologists through the establishment of an efficient and streamlined pathway for Licensees to practice in other Member States;

- D. Preserve and respect the authority of each Member State to protect the health and safety of its residents by ensuring that only qualified, licensed professionals are authorized to provide School Psychological Services within that State;
- E. Require School Psychologists practicing within a Member State to comply with the Scope of Practice laws present in the State where the School Psychological Services are being provided;
- F. Promote cooperation between the Member States in regulating the practice of School Psychology within those States; and
- G. Facilitate the relocation of military members and their spouses who are licensed to provide School Psychological Services.

Under LB 84, “School Psychological Services” means academic, mental, and behavioral health services, including assessment, prevention, consultation and collaboration, intervention, and evaluation provided by a School Psychologist in a school, as outlined in applicable professional standards as determined by Commission Rule.

“School Psychologist” means an individual who has met the requirements to obtain a Home State License that legally conveys the professional title of School Psychologist or its equivalent as determined by the Rules of the Commission.

<b>LB 89</b>	<i>Sponsor</i> Kauth	<i>Committee</i> Government	<i>Priority</i> Kauth	<i>Subject</i> Adopt the Stand With Women Act
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*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 33-16 on May 28, 2025  
*Effective Date:* September 3, 2025

LB 89 creates the Stand With Women Act. As amended, LB 89 does not include provisions related to school restrooms and locker rooms, nor does the measure pertain to state agencies as it did originally. The measure applies to public and private K-12 schools and postsecondary institutions.

As it relates to K-12 education, LB 89 would essentially mirror those policies already adopted by NSAA and published in the NSAA Constitution and Bylaws.

Interscholastic Athletic Teams

LB 89 provides that a team or sport must be expressly designated as one of the following based on sex:

- (a) Males, men, or boys;
- (b) Females, women, or girls; or
- (c) Coed or mixed.

A team or sport designated for females, women, or girls may not be open to a male student.

A team or sport designated for males, men, or boys may not be open to a female student unless there is no female team offered or available for such sport for the female student.

### Documentation

In order to participate in an interscholastic athletic team or sport, a student must provide to such school confirmation of the student's sex on a document signed by a doctor or signed under the authority of a doctor.

### Coed or Mixed

The measure would not restrict the eligibility of any student to participate in any interscholastic athletic teams or sports designated as coed or mixed.

### Policy Requirement

The governing body of each public and private school must adopt a policy implementing the Stand With Women Act. The policy must include provisions regarding the conduct of visitors and the public.

### Legal Protections

The measure provides that an individual born with a diagnosis of a disorder or difference in sex development would have the relevant legal protections and accommodations afforded under the federal ADA of 1990, as amended.

### Severability Clause

LB 89 includes the severability clause so that if any section or any part of any section is declared invalid or unconstitutional, the declaration would not affect the validity or constitutionality of the remaining portions.

### Definitions

- (a) “Boy” means an adolescent human male;
- (b) “Female” means an individual who naturally has, had, will have, or would have, but for a congenital anomaly or intentional or unintentional disruption, the reproductive system that at some point produces, transports, and utilizes eggs for fertilization. Female includes a woman and a girl;
- (c) “Girl” means an adolescent human female;
- (d) “Male” means an individual who naturally has, had, will have, or would have, but for a congenital anomaly or intentional or unintentional disruption, the reproductive system that at some point produces, transports, and utilizes sperm for fertilization. Male includes a man and a boy;
- (e) “Man” means an adult human male; and
- (f) “Woman” means an adult human female.

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<b>LB 123</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Sanders	Government	None	Change provisions relating to withholding money due to noncompliance with budget limits and annual audits for political subdivisions

*Approved by Governor:* March 25, 2025  
*Passed on Final Reading:* 45-0-4 on March 20, 2025  
*Effective Date:* September 3, 2025

LB 123 relates to noncompliance with budget limitations and duties of the Auditor of Public Accounts and State Treasurer.

Under LB 123, political subdivisions that are non-compliant would “continue to forfeit state aid until the governmental unit reaches compliance...” All state aid that is forfeited would remain forfeited and be redistributed in the non-compliant governmental unit’s county or, if there is no eligible recipient, be returned to the Highway Allocation Fund. If the governmental unit remains non-compliant within 12 months after the original delinquency order is given, that governmental unit would be ineligible for future distributions of state aid.

Upon becoming compliant, the governmental unit would be eligible for future distributions of state aid.

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<b>LB 126</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Holdcroft	Government	None	Change provisions relating to redemption of bonds of political subdivisions

*Approved by Governor:* February 25, 2025  
*Passed on Final Reading:* 48-0-1 on February 21, 2025  
*Effective Date:* September 3, 2025

LB 126 proposes changes to a single section of statute relating to bonding by political subdivisions. The current statute provides that such bonds must be redeemable “at any time on or after five years from the date of issuance.” LB 126 provides an exception to that rule for county bonds “sold to an underwriting firm pursuant to a competitive sale.”

The measure would also modify the standard procedure for calling and prepayments. Currently, where there is no specified special procedure, the governing body is required to issue a resolution to that effect. LB 126 would make that authority permissive instead of compulsory, and would also provide authority for either resolutions or ordinances for this purpose.

<b>LB 140</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Sanders	Education	None	Require school policies relating to use of electronic communication devices by students

*Approved by Governor:* May 20, 2025  
*Passed on Final Reading:* 48-1-0 with E-clause on May 14, 2025  
*Effective Date:* May 21, 2025

LB 140 was introduced at the request of the Governor.

### **School District Policy**

LB 140 requires that, prior to the 2025-26 school year, each school board of a public school district must adopt a policy that establishes rules and standards concerning the use of “electronic communication devices” by students while on school property or attending a school instructional function.

The development of the policy must include stakeholder participation to ensure that such policies are responsive to the unique needs and desires of students, parents, and educators in each community. The policy:

- (a) Must prohibit the use of an electronic communication device by students while on school property or attending a school instructional function; and
- (b) May include student discipline and enforcement mechanisms that limit access to electronic communication devices by students only if the school board adopts the policy as part of the rules and standards adopted in accordance with the requirements of the Nebraska Student Discipline Act (§ 79-262).

A policy adopted may not prohibit a student from using an electronic communication device while on school property or attending a school instructional function under any of the following circumstances:

- (a) When required by a student's IEP developed under the Special Education Act and any rules and regulations adopted or promulgated pursuant to the act or a plan developed under section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794;
- (b) When authorized by the school district for educational purposes during instructional time;
- (c) In the case of an emergency or perceived threat of danger;
- (d) When necessary to monitor or manage a student's health care; or
- (e) When determined appropriate by the school board or otherwise allowed by an appropriate school employee.

## Prohibited Actions

Nothing in LB 140 may be interpreted to authorize monitoring, collecting, or otherwise accessing any information on an electronic communication device not owned by or provided for academic use by the school district.

## Definitions

“Electronic communication device” is defined as any device that transmits by electronic means any writing, sound, visual image, or data of any nature to another electronic communication device. Electronic communication device includes a cell phone.

“Cell phone” is defined as a mobile or cellular telephone.

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<b>LB 143</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Rountree	Education	None	Change provisions relating to student enrollment

*Approved by Governor:* April 7, 2025  
*Passed on Final Reading:* 47-0-2 on April 2, 2025  
*Effective Date:* September 3, 2025

Under existing law (§ 79-215), in order to carry out the provisions of the Interstate Compact on Educational Opportunity for Military Children, a school board must permit children of military families to enroll “preliminarily” in a school district if a parent presents evidence of military orders that the military family will be stationed in this state during the current or following school year.

LB 143 provides that the preliminary enrollment and any advanced enrollment policies related to a child of a military family must also apply if the child has an individualized family service plan, has an IEP, or receives special education.

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<b>LB 150</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Bosn	Judiciary	Judiciary Com.	Omnibus Criminal Code measure

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 43-5-1 with E clause on May 30, 2025  
*Effective Date:* June 5, 2025; Section 26 becomes operative September 3, 2025

LB 150 was advanced from committee as a lengthy omnibus criminal justice measure, which contained technical and substantive revisions to a series of criminal laws and added new sections of law.

As passed and signed into law, LB 150 included modified provisions from LB 329 (von Gillern) relating to sexual abuse by a school employee. In his statement of intent, Senator von Gillern explains that his bill, “[E]xpands the criminal offense of sexual abuse by a school employee to include individuals of at least nineteen years of age who work in a school environment without being employed directly by such school.”

Accordingly, section 26 modifies section 28-316.01 in the Criminal Code regarding the following definitions:

- “School” means a public, private, denominational, or parochial school approved or accredited by the State Department of Education;
- “School contract worker” means a person nineteen years of age or older who, as part of such person's employment, is assigned to work at a school and works in proximity to students of such school, but who is not employed by such school;
- “School employee” means a person nineteen years of age or older who is employed by a school; and
- “School worker” means a school contract worker or a school employee.

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<b>LB 192</b>	<i>Sponsor</i> Quick	<i>Committee</i> Health	<i>Priority</i> Cavanaugh, J.	<i>Subject</i> Eliminate a sunset date under the Supplemental Nutrition Assistance Program
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*Approved by Governor:* June 2, 2025  
*Passed on Final Reading:* 41-8 on May 28, 2025  
*Effective Date:* September 3, 2025

LB 192 changes provisions for the Supplemental Nutrition Assistance Program (SNAP). The measure extends the SNAP gross income eligibility threshold of 165% of the federal poverty level (FPL) indefinitely. Currently, the gross income threshold is set to revert to 130% FPL on October 1, 2025. The net income eligibility threshold is 100% FPL. Gross is the total amount before deductions, while net is the amount after deductions. Only qualifying individuals whose income after deductions is under 100% FPL receive SNAP benefits. DHHS estimates over 4,000 families who would otherwise fail to qualify for SNAP benefits due to their gross income may remain on SNAP under the provisions of the measure.

SNAP benefits, aid received by individuals and spent on qualifying purchases at SNAP retailers, are 100% federally funded. SNAP administrative costs are split 50/50 between the state and federal partner, Food and Nutrition Services, a subagency of the U.S. Department of Agriculture (USDA). DHHS indicates potential administrative savings, a decreased need for staff, which would be initiated through the budget process if the current sunset is realized.

<b>LB 197</b>	<i>Sponsor</i> Storm	<i>Committee</i> Business and Labor	<i>Priority</i> None	<i>Subject</i> Change provisions relating to disqualification for benefits, claim determinations, and claim redeterminations under the Employment Security Law
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*Approved by Governor:* March 11, 2025  
*Passed on Final Reading:* 47-0-2 on March 6, 2025  
*Effective Date:* September 3, 2025

The Employment Security Law was created to protect the rights of employers and employees. The law was designed to define employment and what constituted unfair labor practices. The law also defines who is eligible for unemployment insurance benefits and what those benefits entail.

LB 197 allows the Nebraska Department of Labor to adjudicate claims for unemployment insurance benefits through other means than by a claim adjudicator. LB 197 also allows the Nebraska Department of Labor to reconsider a determination of benefits if an audit conducted as part of the benefit accuracy measurement program finds an error in the original determination of benefits.

<b>LB 241</b>	<i>Sponsor</i> Hallstrom	<i>Committee</i> Banking	<i>Priority</i> None	<i>Subject</i> Provide immunity from liability for cybersecurity events
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*Approved by Governor:* March 17, 2025  
*Passed on Final Reading:* 36-10-3 on March 13, 2025  
*Effective Date:* September 3, 2025

LB 241 seeks to establish liability protections for private entities in the event of a cybersecurity breach. Specifically, it aims to limit liability for private entities facing class action lawsuits stemming from cybersecurity events unless the breach was caused by willful, wanton, or gross negligence.

Definitions

- (a) “Cybersecurity event” means an event resulting in unauthorized access to, or disruption or misuse of, an information system or nonpublic information stored on an information system;
- (b) “Information system” means:
  - (1) A discrete set of electronic information resources organized for the collection, processing, maintenance, use, sharing, dissemination, or disposition of electronic nonpublic information; or

- (2) A specialized system, including an industrial or process control system, a telephone switching and private branch exchange system, and an environmental control system;
- (c) “Nonpublic information” means information that is not publicly available and concerns a person that, because of a name, number, personal mark, or other identifier, can be used to identify such person, in combination with the following:
  - (1) A social security number;
  - (2) A driver's license number or state identification card number;
  - (3) A financial account number or credit or debit card number;
  - (4) A security code, access code, or password that would permit access to such person's financial accounts; or
  - (5) Any biometric record;
- (d) “Private entity” means a corporation, religious or charitable organization, association, partnership, limited liability company, limited liability partnership, or other private business entity, whether organized for-profit or not-for-profit; and
- (e) “Publicly available information” means information that is lawfully made available through federal, state, or local government records or information that a private entity has a reasonable basis to believe is lawfully made available to the general public.

<b>LB 245</b>	<i>Sponsor</i> Decay	<i>Committee</i> Agriculture	<i>Priority</i> Agriculture	<i>Subject</i> Change provisions of the Nebraska Pure Food Act and the Weights and Measures Act
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*Approved by Governor:* April 29, 2025  
*Passed on Final Reading:* 38-7-4 with E clause on April 25, 2025  
*Effective Date:* April 30, 2025

LB 245 amends the Nebraska Pure Food Act to incorporate the 2022 recommendations of the Food Code, a publication of the federal Food and Drug Administration, which sets forth model regulations for sanitation, storage, preparation, serving, and presentation of foods to mitigate risks of foodborne illness from foods sold or served by commercial food establishments. Previously, Nebraska incorporated the 2017 edition of the Food Code. LB 245 also revises the schedule of license and inspection fees with the intent to fully cash fund the Department of Agriculture's licensure and inspection program under the Act.

Section 8 of LB 245 amends section 81-2,270 of the Nebraska Pure Food Act as it relates to food establishments, food processing plants, permits, and fees. Currently, this section of law exempts (i) educational institutions, (ii) health care facilities, (iii) nursing homes, and (iv) governmental organizations operating any type of food establishment, other than mobile food units or pushcarts, from the fee requirements. LB 245 maintains this fee exemption.

However, the measure prescribes that if any entity noted above utilizes an outside food service provider, the outside food service provider must pay any applicable fees regardless of whether the entity noted above is listed as the owner on the permit.

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<b>LB 261</b>	<i>Sponsor</i> Spkr Arch	<i>Committee</i> Appropriations	<i>Priority</i> None	<i>Subject</i> Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2027, and appropriate Federal Funds allocated to the State of Nebraska pursuant to the federal American Rescue Plan Act of 2021
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*Becomes Law without Signature:* May 21, 2025  
*Passed on Final Reading:* 37-11-1 with E-clause on May 15, 2025  
*Effective Date:* May 22, 2025

LB 261 represents the mainline budget bill as initially submitted by the Governor and modified by the Appropriations Committee and further amended on the floor of the Legislature. The total biennium budget from July 2025 to June 2027 is \$11.1 billion.

*Notes:* The Education Future Fund was appropriated \$242 million on or after July 1, 2026.

Aid to community colleges includes \$111,054,477 for each FY2025-26 and FY2026-27 and, by virtue of LB 173 (Prokop), the dual enrollment appropriation was increased to \$8,062,234 for each FY2025-26 and FY2026-27.

	FY2025-26	FY2026-27
TEEOSA.....	\$1,036,453,304.....	\$1,024,467,449
Foundation Aid <sup>1</sup> .....	\$112,977,519.....	\$113,571,200
Special Education Reimbursement <sup>2</sup> .....	\$527,115,254.....	\$545,564,287
Textbook Loan Program.....	\$1,465,500.....	\$1,465,500
ESU Core Service.....	\$9,632,419.....	\$9,632,419
ESU Technology Infrastructure.....	\$3,170,927.....	\$3,170,927
ESU Distance Education.....	\$281,654.....	\$281,654
ESU regional coaches/job-embedded training.....	\$1,851,467.....	\$1,851,467
School Breakfast Program.....	\$617,898.....	\$617,898
School Lunch Program.....	\$392,032.....	\$392,032
Summer Food Service.....	\$90,000.....	\$90,000
Adult Basic Education Programs.....	\$214,664.....	\$214,664
Aid for High School Equivalency Programs.....	\$750,000.....	\$750,000
Early Childhood Education Projects.....	\$3,619,357.....	\$3,619,357
Early Childhood Education Grant Program <sup>3</sup> .....	\$7,500,000.....	\$7,500,000
Scholarships for Early Childhood Education Providers.....	\$100,000.....	\$100,000
Nurturing Healthy Behaviors program.....	\$400,000.....	\$400,000
Learning Community Aid.....	\$470,000.....	\$470,000
Learners with High Ability.....	\$2,342,962.....	\$2,342,962

	FY2025-26	FY2026-27
Career and Technical Education <sup>4</sup> .....	\$4,809,040.....	\$4,809,040
Nebraska Teacher Apprenticeship Program.....	\$1,000,000.....	\$1,000,000
Extraordinary Increase in SPED Expenditures Act.....	\$2,500,000.....	\$2,500,000
Nebraska Teacher Recruitment and Retention Act.....	\$5,000,000.....	\$5,000,000
Student Loan Forgiveness .....	\$5,000,000.....	\$5,000,000
Statewide Assessment and Reporting.....	\$7,149,939.....	\$7,149,939

<sup>1</sup> To provide 24% to public school districts under TEEOSA.

<sup>2</sup> Total from General Funds and Cash Funds.

<sup>3</sup> The Legislature provided intent language that a maximum of 5% of General Funds appropriated each fiscal year for the Early Childhood Education Grant Program for at-risk children from birth to age three may be used for evaluation and technical assistance.

<sup>4</sup> To be distributed between secondary and postsecondary schools according to the formula used for federal Perkins funds as such formula existed on January 1, 2025. Each school district will receive no less than \$7,500 for each fiscal year.

<b>LB 264</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Spkr Arch	Appropriations	None	Provide, change, and eliminate transfers from the Cash Reserve Fund and various other funds and change, terminate, and eliminate various statutory programs

*Becomes Law without Signature:* May 21, 2025

*Passed on Final Reading:* 35-13-1 with E-clause on May 15, 2025

*Effective Date:* May 22, 2025

LB 264 provides for fund transfers, changes provisions governing the administration and the use of funds, and repeals previous expansions to aid and incentive programs.

On May 7th, during Select File debate, Senator Hughes offered an amendment (AM1298) to LB 264, which was adopted on a 34-0 vote after a lengthy debate. The amendment modifies sections 79-1142 and 79-1145 of the Special Education Act (sections 167-168 of LB 264).

The amendment corrects the intent with regard to the 80% special education cost reimbursement established under LB 583 (2023).

As described by Bryce Wilson (NDE):

The language in AM1298 to LB 264 is to make a technical correction to the language originally included in LB 583 (2023) that increased the special education reimbursement to 80%. The original language in LB 583 created an issue as the amount originally submitted in the final financial reports includes some unallowable expenditures that can't be reimbursed which resulted in an audit finding for NDE, and the original language could cause maintenance of fiscal support issues with the federal government in future years. This

proposed language change would require the full amount appropriated to be paid out but would change the language of the appropriation to be 80% of the original submission of expenditures on the final financial report minus the (eighty percent) three-year average of unallowable expenditures or what is required to meet maintenance of fiscal support whichever is greater.

This change should allow us to clear an audit finding and provide reimbursement to schools of approximately 80% of the school-age special education expenditures submitted on the AFR as was originally intended in LB 583.

Education Future Fund

Section 153 of LB 264 amends section 72-232.02 to direct investment earnings from the Board of Educational Lands and Funds cash fund to the Education Future Fund beginning July 1, 2025. In fact, a number of sections within LB 264 provide for transfer of funds to the Education Future Fund going forward. This may be a sign that the Legislature anticipates funding issues for the Education Future Fund in the coming years.

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<b>LB 295</b>	<i>Sponsor</i> Retirement Committee	<i>Committee</i> Retirement	<i>Priority</i> Retirement Committee	<i>Subject</i> Change provisions relating to the County, Judges, State Patrol, School Employees, Class V Plans, and the Public Employees Retirement Board
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*Approved by Governor:* April 30, 2025  
*Passed on Final Reading:* 46-0-3 with E-clause on April 25, 2025  
*Effective Date:* May 1, 2025

LB 295 makes technical and substantive changes to all five state-sponsored retirement plans (School Employees, Judges, State Patrol, State Employees, and County), but it also includes provisions related to the Class V (OPS) Plan.

As it relates to the School Employees Plan, the following changes are proposed.

Application Deadline

LB 295 extends the retirement application deadline under the School Employees Retirement Act from 120 days prior to the effective date of the member's initial benefit to 270 days prior to the effective date of the member's initial benefit.

Definition of Compensation

Currently, “compensation” is defined as 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 IRS Code or any other section of the code which defers or excludes such amounts from income.

LB 295 would add a fifth item, which is leave of absence pay.

### Regular Employee

The current definition of “regular employee” is 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 20 or more hours per week. An employee hired to provide service for less than 20 hours per week but who provides service for an average of 20 or more per week in each calendar month of any three calendar months of a plan year must, beginning with the next full payroll period, commence contributions and would be deemed a regular employee for all future employment with the same employer.

LB 295 specifies that the 20-hour-per-week threshold would be calculated by dividing the total number of hours of service provided for the same employer in a calendar month by the total number of calendar days in the month and multiplying such number by seven.

### Repayment of Benefit

Currently, if the Public Employees Retirement Board (PERB) determines that termination of employment has not occurred and a retirement benefit has been paid to a member of the Plan, the member must repay the benefit to the retirement system.

LB 295 stipulates that the PERB may determine that all or any portion of such benefit was the result of an inadvertent benefit overpayment and repayment of the benefit would create a significant hardship.

### Lawfully Present Employees

Currently, no school employee would be authorized to participate in the Plan unless the employee is a U.S. citizen or is lawfully present in the U.S.

The law requires the employing public school and the school employee to maintain at least one of the documents listed below, which must be unexpired. LB 295 provides that the document is still valid if it has an expiration date that has been extended by the U.S. Department of Homeland Security or the U.S. Citizenship and Immigration Services.

Currently, the permitted documents, include:

- (a) A state-issued driver's license;
- (b) A state-issued identification card;
- (c) A certified copy of a birth certificate or delayed birth certificate issued in any state, territory, or possession of the U.S.;

- (d) A Consular Report of Birth Abroad issued by the U.S. Department of State;
- (e) A U.S. passport;
- (f) A foreign passport with a U.S. visa;
- (g) A U.S. Certificate of Naturalization;
- (h) A U.S. Certificate of Citizenship;
- (i) A tribal certificate of Native American blood or similar document;
- (j) A U.S. Citizenship and Immigration Services Employment Authorization Document, Form I-766;
- (k) A U.S. Citizenship and Immigration Services Permanent Resident Card, Form I-551; or
- (l) Any other document issued by the U.S. Department of Homeland Security or the U.S. Citizenship and Immigration Services granting employment authorization in the U.S. and approved by the retirement board.

LB 295 would add an additional permitted document type: A state-issued motor vehicle learner's permit.

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<b>LB 296</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Arch	Education	None	Require NDE to create a centralized education records system and employ registrars relating to students under the jurisdiction of the juvenile court and change provisions relating to graduation requirements

*Approved by Governor:* March 11, 2025  
*Passed on Final Reading:* 48-0-1 on March 6, 2025  
*Effective Date:* September 3, 2025

*Background:* LB 705 (2023) required NDE, DHHS, the Office of Probation Administration, and the State Court Administrator to enter into a memorandum of understanding for the sharing of data relevant to students who are under the jurisdiction of the juvenile court. The purpose of the sharing of data is to provide systems-wide coordination to improve educational opportunities and outcomes and to facilitate service coordination for such students.

The memorandum would include the intent for NDE to contract with an outside consultant with expertise in the education of court-involved students to assist in the development of the policies and procedures.

In accordance with this directive, NDE contracted with Bellwether, which is a national nonprofit organization.

The “Bellwether Report,” entitled, “Data Sharing for Youth Under the Jurisdiction of the Juvenile Court,” was issued in September 2024. The executive summary of the report states that:

In Nebraska, students under the jurisdiction of the juvenile court are educated in diverse settings such as public schools, interim-program schools, special purpose schools, and non-public schools. Historically, these students have underperformed academically compared to their non-juvenile-court-involved peers and are disproportionately students of color, students with disabilities, and students from low-income families.

A key condition for positive educational outcomes for youth under the jurisdiction of the juvenile court is the efficient transfer of education records between placements. Currently, Nebraska faces significant challenges in this area, as identified through extensive interviews, focus groups, and stakeholder meetings. The obstacles to effective data sharing include delays, mistrust, lack of system integration, reliance on low-tech solutions, privacy concerns, and inadequate knowledge. These inefficiencies contribute to negative outcomes for youth, causing them to miss crucial instructional time or be subjected to redundant coursework. This often results in disengagement, frustration, and drop-out.

To address these issues, Bellwether, in collaboration with a team of state leaders, has developed a comprehensive set of recommendations that propose establishing a centralized records service under the Nebraska Department of Education (NDE). This system aims to centralize education data collection and distribution using highly trained registrars to ensure data accuracy, resolve discrepancies, and create comprehensive student records. This centralized service would streamline the data-sharing process and ensure compliance with privacy regulations. Beyond the centralization of records, the recommendations also advocate for improvements in governance design to enhance efficiency, consistency, and accountability. Additionally, the introduction of a statewide basic high school diploma aims to increase graduation rates for youth under the jurisdiction of the juvenile court.

If enacted comprehensively, these reforms will make Nebraska a national model for education data sharing that will positively impact the educational experiences and outcomes of youth under the jurisdiction of the juvenile court, providing them with a more cohesive educational experience.

LB 296 would implement the suggestions contained within the Bellwether Report along with the original directives contained within LB 705 (2023).

### Centralized Education Records System

By July 1, 2026, NDE must maintain a centralized education records system for students under the jurisdiction of a juvenile court. The system must allow for the immediate transfer of education records as appropriate. Each approved or accredited school must share education records with the department for inclusion in the centralized education records system *immediately upon request* for any student under the jurisdiction of a juvenile court.

The Commissioner of Education is directed to employ registrars who would be responsible for ensuring the education records of students under the jurisdiction of a juvenile court are maintained in an accurate and timely manner in the centralized education records system.

Registrars would also analyze the education records of high school students under the jurisdiction of a juvenile court to determine if additional credit hours should be awarded by the Commissioner of Education for academic work that has been completed by the students.

The Commissioner of Education must, either upon request or in response to an analysis conducted by a registrar, award credit hours pursuant to rules adopted by the State Board to any high school student who is or was under the jurisdiction of a juvenile court and has evidence of the completion of academic work that would generally be required for the credit hours. Any credit hours awarded by the commissioner must be recognized by any approved or accredited school and must count toward meeting any graduation requirements related to the subject area of the credit hours.

The cost of the centralized education records system and registrars would be paid from the State Department of Education Improvement Grant Fund.

### **Diploma**

Current law (§ 79-729) requires that each high school student must complete a minimum of 200 high school credit hours prior to graduation. At least 80% of the minimum credit hours must be core curriculum courses prescribed by the State Board.

LB 296 provides that, beginning with the 2026-27 school year, for a student who meets the above requirement and who was at any point during high school under the jurisdiction of a juvenile court and residing in an out-of-home placement under such jurisdiction:

- (i) A public high school must, upon request, allow such student to graduate with a high school diploma from such school without any additional requirements if the student was enrolled at any point in such high school; or
- (ii) If such student does not graduate from an approved or accredited high school, the Commissioner of Education must, upon request, award a state high school diploma.

The bill provides that no student, parent, or guardian may make any request that would result in a student receiving more than one high school diploma.

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<b>LB 297</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Ibach	Business and Labor	None	Change provisions relating to the combined tax rate under the Employment Security Law

*Approved by Governor:* March 25, 2025  
*Passed on Final Reading:* 45-0-4 with E clause on March 20, 2025  
*Effective Date:* March 26, 2025

*Background:* LB 297 was brought by Senator Ibach on behalf of the Department of Labor with the goal of reducing Nebraska's unemployment combined tax. This tax is paid by employers, and funds the payment of unemployment benefits. Most of the combined tax collected goes directly to the Unemployment Insurance Trust Fund (UI). The UI Trust Fund can only be used for the payment of unemployment benefits, and Nebraska has one of the healthiest UI trust funds in the country.

The current balance of the UI trust fund far exceeds the amount necessary to fund the payments of benefits during a recession, or even a pandemic. The current balance of the trust fund is approximately \$544 million, whereas the Nebraska Department of Labor paid out approximately \$95 million in UI benefits in 2024.

LB 297 adjusts the combined tax rate calculation used to set tax rates for unemployment insurance taxes to immediately lower the 2025 tax rate, and reduce the calculation for planned collection of

the UI combined tax for future years, with the goal of reducing the overall UI Trust Fund balance to a more reasonable reserve.

Additionally, LB 297 grants the Commissioner of Labor the authority to make informed decisions to lower the UI tax rate for employers. LB 297 lessens the tax burden on employers while still maintaining a sufficient unemployment trust fund balance to pay unemployment benefits.

*Summary of Changes:* In tax year 2025 only, the category twelve rate will be 0.48. Also, the Commissioner of Labor may adjust the yield factor to a lower scheduled yield factor if the state's reserve ratio is .7% or greater rather than the current 1% or greater.

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<b>LB 298</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Arch	Executive Board	Arch	Provide for the Division of Legislative Oversight, the Legislative Oversight Committee and change provisions relating to the Public Counsel

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 46-2-1 with the E clause on May 30, 2025  
*Effective Date:* June 5, 2025

LB 298 is a lengthy measure that addresses legislative oversight. The legislation creates the Division of Legislative Oversight within the Legislative Council as well as the Legislative Oversight Committee, a special committee that replaces the current Performance Audit Committee, to oversee the new division.

The director of the new division will be appointed by the Legislature and require a two-thirds vote for appointment and for removal. The director will serve a 6-year term. The director would then appoint an Inspector General for a 5-year term.

The current offices of the Legislative Audit Office, the Office of Inspector General of Nebraska Child Welfare, and the Office of Inspector General of the Nebraska Correctional System would be moved to the Division of Legislative Oversight.

#### Division of Legislative Oversight

The Division of Legislative Oversight is created within the Legislative Council. The division would be responsible for conducting assessments, investigations, audits, inspections, and other reviews of Nebraska state government to ensure the Legislature is able to carry out its responsibilities to secure needed information to legislate and appropriate.

#### Division Director

The Director of Legislative Oversight would:

- (a) Develop key performance indicators, with the approval of the Legislative Oversight Committee, for both short-term and long-term legislative oversight of state agencies and programs;
- (b) Make recommendations to the Legislative Oversight Committee and the Executive Board of the Legislative Council regarding the duties, responsibilities, and activities of the division and division staff;
- (c) Ensure that all assessments, investigations, audits, inspections, and other reviews are conducted by the division without regard to special or partisan interest and in accordance with relevant standards or guidelines; and
- (d) Carry out the director's duties under the Legislative Performance Audit Act, the Office of Inspector General of Nebraska Child Welfare Act, and the Office of Inspector General of the Nebraska Correctional System Act.

### Legislative Oversight Committee

The Legislative Oversight Committee is created as a special legislative committee to exercise the authority and perform the duties provided for in the:

- (a) Legislative Performance Audit Act,
- (b) the Office of Inspector General of Nebraska Child Welfare Act, and
- (c) the Office of Inspector General of the Nebraska Correctional System Act.

The committee would be composed of nine members of the Legislature, including:

- (a) Speaker of the Legislature,
- (b) chairperson of the Executive Board,
- (c) chairperson of the Appropriations Committee,
- (d) chairperson of the Judiciary Committee,
- (e) chairperson of the Health and Human Services Committee, and
- (f) four other members of the Legislature chosen by the Executive Board.

The chairperson and vice-chairperson of the Legislative Oversight Committee would be elected by a majority vote of the committee.

For purposes of tax incentive performance audits, the committee must also include as nonvoting members the chairperson of the Revenue Committee or his/her designee and one other member of the Revenue Committee, as selected by the Revenue Committee.

The Legislative Oversight Committee would oversee all aspects of the Division of Legislative Oversight without regard to special or partisan interests and in accordance with relevant standards and guidelines.

### Legislative Audit Office

The Legislative Audit Office is created within the Division of Legislative Oversight. The office would conduct performance audits. The Legislative Auditor would be appointed by the Director

of Legislative Oversight with approval from the chairperson of the Executive Board and the chairperson of the Legislative Oversight Committee.

The Legislative Auditor must employ the staff as deems necessary to carry out the duties of the office within the amount available by appropriation through the Division of Legislative Oversight for the Legislative Audit Office.

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<b>LB 303</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Hughes	Education	Hughes	Create the School Financing Review Commission

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 48-0-1 with E clause on May 30, 2025  
*Effective Date:* June 5, 2025

LB 303 was originally introduced at the request of the Governor and provided for comprehensive school finance modifications. It also called for the creation of a “School Finance Reform Commission.”

As passed and signed into law, the measure no longer incorporated modifications to the existing school finance system. However, it did call for the creation of the “School Financing Review Commission.”

#### Composition of Commission

The commission would consist of 18 members, including:

- (a) The Commissioner of Education or designee;
- (b) The Property Tax Administrator or designee;
- (c) One representative of the Governor appointed by the Governor;
- (d) Three members of the Legislature, who will be nonvoting members of the commission, including (1) the Chairperson of the Education Committee or designee, (2) the Chairperson of the Revenue Committee or designee, and (3) one member appointed by the Executive Board in January of each odd-numbered year for a two-year term, except that the initial member will be appointed within 30 days after the effective date of LB 303 and will serve until a successor is appointed in January 2027. No more than two members may be affiliated with the same political party;
- (e) One member who is a representative of postsecondary education with expertise in school finance;
- (f) Four members who are superintendents or school board members representing a Class I, II, or III school district. At least one member is appointed representing each class of school district. No more than two members may represent the same class of school district, no

more than three members may be superintendents, and no more than three members may be school board members;

- (g) One member that is a representative of a Class IV school district and one member that is a representative of a Class V school district. One member appointed must be a school board member of the school district being represented and the other member must be a school administrator in the other school district being represented; and
- (h) Five members appointed from the state at large, which must include (i) at least one individual having experience in business, (ii) at least one individual having experience in farming, (iii) at least one individual teaching as a certified teacher in a public school, and (iv) two other individuals. These members may be retired.

The members outlined in (a) through (c) would serve as ex officio members of the commission.

The members outlined in (e) through (h) would be appointed by the Governor within 30 days after the effective date of the legislation. Initial appointees would serve terms as described below. Thereafter, members would serve terms of three years, and any vacancy would be filled by the Governor for the remainder of the vacated term. For purposes of determining term length and expiration of terms, the initial terms for members would begin 30 days after the effective date of the legislation.

The Governor must, upon appointment, designate the initial term for the members appointed except the initial terms for members described in (e) through (h) would be as follows:

- (1) The member appointed under (e), one member described in (g), and one member described in (h) would serve a three-year term;
- (2) Two members described in (f), one member described in (g), and one member described in (h) would serve an initial term of two years; and
- (3) Two members described in (f) and three members described in (h) would serve an initial term of one year.

If at any point a member no longer meets the qualification for such member's position on the commission, the member must vacate membership on the commission. Any vacancy in the commission would be filled in the same manner and same qualification as the original appointment.

#### Purpose of Commission

The purpose of the School Financing Review Commission is to study and provide advisory recommendations relating to school funding in Nebraska. The commission must:

- (a) Evaluate the school funding formula for education under the Tax Equity and Educational Opportunities Support Act (TEEOSA) and make recommendations for adjustments or changes to such formula that may be necessary to help prevent the increase of property taxes;
- (b) Regularly review the resources side of the formula under TEEOSA;

- (c) Regularly review the needs side of the formula under TEEOSA;
- (d) Analyze options for how to minimize the negative impact on schools during times when the state may be unable to fully fund the formula under TEEOSA;
- (e) Analyze the impact of funding for education on student achievement and outcomes, focusing on, but not limited to:
  - Access to early childhood education;
  - student attendance;
  - literacy;
  - graduation rate;
  - college-going rate; and
  - postsecondary workforce participation.
- (f) Analyze the impact of funding for education on issues and resources impacting students with relatively high needs, including:
  - students who live in areas of high concentrations of poverty,
  - students with an individualized education program, and
  - students with limited English proficiency.

The commission, to the extent it is practical, must compare findings to similar policies from other states.

### Report

By December 1, 2025, and by November 1 of each year thereafter, the commission must prepare and deliver to the Clerk of the Legislature an annual report with its observations and recommendations.

### Other Provisions Related to the Commission

- The Commissioner of Education or designee would serve as the chairperson of the commission, and the commission must elect a vice-chairperson from among its members.
- The commission would meet at least four times a year and at least once per calendar quarter.
- NDE may provide staff to assist the commission as needed and requested by the chairperson of the commission in accordance with guidelines developed by the commission. The commission may also obtain assistance from NDE, the Department of Revenue, and the Legislative Fiscal Office in acquiring the data needed to carry out its duties.
- The commission would be housed within NDE.

## Spending Lid Exception

Prior to passage, Senator Ballard successfully amended LB 303 to include a change to an existing spending lid exception (§ 79-1028.01). The current lid exception, relating to employer contributions for the School Employees Retirement Plan, provides that a school district may exceed its budget authority by a specific dollar amount for expenditures to pay for employer contributions above 7.35%. The current employer rate is 9.88%. On July 1, 2025, the employer rate will be 8.08%.

The Ballard amendment creates a new subsection to this lid exception providing that, for school fiscal years 2025-26 and 2026-27, the lid exception would permit the amount of expenditures for school fiscal year 2024-25 to be carried over and included in the budget authority for school fiscal years 2025-26 and 2026-27.

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<b>LB 306</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Education Com.	Education	Education Com.	Change provisions relating to admission to elementary and secondary schools, and require a database of financial information regarding school districts and reporting regarding funding from foreign adversarial sources

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 41-8 with E clause on June 2, 2025  
*Effective Date:* June 5, 2025

## Participation in Extracurricular Activities (Sections 1 and 2 of LB 306)

*Background:* The provisions in sections 1 and 2 derive from LB 497 (Murman), which was never advanced from committee but was nevertheless successfully merged into LB 306. LB 497 was supported by the Nebraska Christian Home Educators Association and the Lincoln Home School Orchestras, among others.

LB 306 amends section 79-215 to provide that a school board must admit a student upon request without charge for part-time enrollment for purposes of participating in extracurricular activities if:

- (a) the student is also enrolled in a private school or in a home school and
- (b) either –
  - (i) the school district where the student or the student's parent resides does not offer the extracurricular activity in which the student desires to participate and the school district that the student is requesting to attend is the closest school district to the residence of the student or the student's parent that offers such extracurricular activity or

- (ii) the school district where the student or the student's parent resides does offer the extracurricular activity in which the student desires to participate but the school district the student is requesting to attend includes the closest school to the residence of the student or the student's parent that offers such extracurricular activity.

**Policy Update:** LB 306 also amends section 79-2,136 relating to part-time enrollment and extracurricular activities.

LB 306 provides that school board policies and procedures must require any student desiring to participate in extracurricular activities *regulated by an athletics or activities association* (i.e., NSAA), to which the school is a member, to be enrolled five credit hours offered by the school district in any semester *in order to participate in such extracurricular activities, but may not prohibit a student from enrolling in more than five credit hours.*

The measure further stipulates that both the compulsory attendance law (§ 79-201) and laws relating to habitual truancy would apply to such students.

*Effective:* Sections 1 and 2 become effective September 3, 2025

#### Database of Financial Information (Section 11 of LB 306)

*Background:* As amended prior to passage, LB 306 includes the modified provisions of LB 625 (Dover) relating to the creation of a database of financial information. LB 625 was advanced to General File by a 7-1 vote, but no one other than Senator Dover testified on the bill.

*Website Database:* LB 306 requires the Department of Administrative Services (DAS) to develop, maintain, and make available for public inspection on its website a database of financial information from all school districts in the state. The required information must include, at a minimum, revenue sources, expenditures, and a balance sheet that contains all assets and liabilities for each school district from the most recent audit reports filed with the Commissioner of Education.

The budget administrator of the budget division of DAS is required to designate an implementation date for the database, but must be no later than January 1, 2026.

**Required Information:** School districts are required to provide to DAS such information from the school district's most recent audit report filed with the Commissioner of Education as is necessary to develop and maintain the database.

School districts must provide updated information to DAS on an annual basis, and DAS must update the database no later than 30 days after receiving any such information.

School districts are also required to provide historical financial information beginning with calendar year 2005 to DAS. Such information must be collected and added to the database if available as soon as practicable.

The data requirement does not include disclosure of information that is considered confidential under state or federal law or is not a public record.

*Effective:* Section 11 becomes effective September 3, 2025

Scholarship Qualifications  
(Sections 7-9 of LB 306)

One of the more controversial amendments ultimately adopted to LB 306 prior to passage was championed by Senator Hallstrom and opposed by Senator Murman.

LB 306 provides that the minimum test score qualification for a scholarship under the Nebraska Career Scholarship Act is met either from a composite score on a standard college admission test or the equivalent score on the SAT.

*Effective:* Sections 7-9 become effective September 3, 2025

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<b>LB 346</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Arch	Government	Speaker	Provide for termination of boards, commissions, committees, councils, funds, groups, panels, and task forces and change and eliminate funds and powers and duties of departments and agencies

*Approved by Governor:* May 30, 2025  
*Passed on Final Reading:* 49-0 on May 28, 2025  
*Effective Date:* September 3, 2025

Background

In 2000, the Legislature created the Early Childhood Interagency Coordinating Council to advise and assist the collaborating agencies in carrying out the provisions of the:

- Early Intervention Act,
- Quality Child Care Act,
- Early Childhood Training Center,
- Early Childhood Education Grant Program,
- Before-and-after-school or prekindergarten services, and
- other early childhood care and education initiatives under state supervision.

Operational Efficiencies

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 the Nebraska government.

Within LB 346, section 23 modified provisions related to the Early Childhood Interagency Coordinating Council. The legislation limits the council to 16 members beginning July 1, 2026, all of whom would be appointed by the Governor. The council had previously included over 30 members and there was no limit on the number of members prior to LB 346.

Upon introduction of LB 346, First Five Nebraska and other interested groups, argued that the measure would have inadvertently made Nebraska noncompliant with federal requirements by making changes to the membership composition of the Early Childhood Interagency Coordinating Council. As noted by First Five Nebraska, the council was created in order to:

[A]ssist state agencies in complying with the Individuals with Disabilities Education Act (IDEA) and the Head Start for School Readiness Act. It is unique from most other states in that it consolidates two federally required state advisory councils into one.

First Five Nebraska worked closely with the Governor's office to maintain membership compliance pursuant to federal law, while still realizing efficiencies by reducing the number of statutorily required membership from over 30 to 16 members. These changes helped to ensure that the state's yearly allocation of \$3.3 million for IDEA Part C funds and \$80 million for Head Start funds were preserved.

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<b>LB 376</b>	<i>Sponsor</i> Health Committee	<i>Committee</i> Health Committee	<i>Priority</i> Health Committee	<i>Subject</i> Change and eliminate programs and services administered by DHHS and eliminate various reporting requirements
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*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 47-1-1 on May 30, 2025  
*Effective Date:* September 3, 2025

LB 376 modifies statutes pertaining to reports required by DHHS. Several sections within this legislation are noteworthy for public education.

Screening

Current law, section 71-4741, requires DHHS to determine which birthing facilities are administering hearing screening tests to newborns and infants on a voluntary basis and the number of newborns and infants screened. The department is required to submit electronically an annual report to the Legislature stating the number of:

- (a) Birthing facilities administering voluntary hearing screening tests during birth admission;
- (b) Newborns screened as compared to the total number of newborns born in such facilities;
- (c) Newborns who passed a hearing screening test during birth admission if administered;
- (d) Newborns who did not pass a hearing screening test during birth admission if administered;
- and
- (e) Newborns recommended for follow-up care.

This reporting requirement is eliminated under LB 376.

What remains in this statute is the requirement that DHHS, in consultation with NDE, along with birthing facilities, and other providers, develop approved screening methods and protocols for statewide hearing screening tests of substantially all newborns and infants.

### DHHS Office Space

Another section of LB 376 sunsets the requirement that counties maintain DHHS office space at no charge to the state as of June 30, 2028.

This estimated future cost to the state is somewhere between \$2.5 million and \$4 million. The added cost would not be realized until FY2029.

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<b>LB 383</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Storer	Judiciary	Storer	Adopt the Parental Rights in Social Media Act

*Approved by Governor:* May 20, 2025  
*Passed on Final Reading:* 46-3-0 on May 14, 2025  
*Effective Date:* July 1, 2026 for Sections 26-30

LB 383 creates the Parental Rights in Social Media Act (sections 26-30). The measure prohibits a social media company from permitting a minor to become an account holder. A social media platform must use a reasonable age verification method to verify the age of an individual seeking to become an account holder on the company's social media platform.

A social media company or third-party vendor conducting the verification may not retain any identifying information of an individual after verification is complete.

### Exception

A social media company may allow a minor to become an account holder if the parent of the minor provides express parental consent authorizing the minor to become an account holder. A social media company or third-party vendor must verify the express parental consent, which must include:

- (a) Age verification of the parent through a reasonable age verification method; and
- (b) An oath, affirmation, or form signed by the parent and returned to the social media company or third-party vendor by common carrier, facsimile, or electronic scan stating that the consenting adult is the minor user's parent and authorizes such minor to become an account holder.

Once age and parental consent, if applicable, are verified, the social media company may permit the minor to become an account holder. Reverification of an account holder is not required unless parental consent is revoked by a parent.

## Revocation

A social media company must develop a method for a parent to revoke consent for a minor to be an account holder. If consent is revoked, a social media company must remove the account of the parent's minor and prohibit the minor from becoming an account holder until additional express parental consent is provided.

## Supervision

A social media company must provide a parent of a minor account holder with methods for the parent to supervise the minor's account. The methods must include options for the parent to:

- (a) View all posts the minor account holder makes under the social media platform account;
- (b) View all responses and messages sent to or by the minor account holder in the social media platform account;
- (c) Control the minor's privacy and account settings; and
- (d) Monitor and limit the amount of time the minor account holder spends using the social media platform.

## Enforcement

The Nebraska Attorney General is required to enforce the Parental Rights in Social Media Act and may impose a penalty of up to \$2,500 per violation.

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<b>LB 390</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Education	None	Require each school board to adopt a policy relating to access by a parent, guardian, or educational decisionmaker to certain school library information

*Approved by Governor:* April 14, 2025  
*Passed on Final Reading:* 34-14-1 on April 10, 2025  
*Effective Date:* September 3, 2025

## Policy Requirement

LB 390 requires that each school board of a public school district adopt a policy for implementation at the beginning of the 2026-27 school year, relating to the rights of a parent, guardian, or educational decisionmaker to access school library materials.

The policy must:

- (a) Require the creation of a catalog of all books in the school district's library, categorized by school building, which must be accessible for viewing by a parent, guardian, or educational decisionmaker of a student attending such school district; and

(b) Provide the opportunity for a parent, guardian, or educational decisionmaker of a student to be notified when the student of such parent, guardian, or educational decisionmaker checks out a book from the school library by means of a website or application notification or by opting in to email notifications. The notification must include:

- (1) The title of the book checked out by the student;
- (2) The name of the author of the book checked out by the student; and
- (3) The date the book checked out by the student is due to be returned to the school library.

This would only apply to a school library that is located on school district property and will not apply to any other public library regardless if the library contracts with a school district for use by students.

“Educational decisionmaker” is defined as a person designated or ordered by a court to make educational decisions on behalf of a child (§ 79-530).

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<b>LB 391</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Revenue	Speaker	Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 45-3-1 on May 30, 2025  
*Effective Date:* September 3, 2025

LB 391 creates the Give to Enable Support Act and the Give to Enable Support Cash Fund.

The fund would be administered by the State Treasurer, who would accept contributions from any private individual or private entity and credit all contributions to the Give to Enable Support Cash Fund. No General Funds would be transferred to this Fund.

The Program would begin on January 1, 2026. The purpose of the program is to promote access to accounts by establishing accounts using distributions from the Give to Enable Support Cash Fund. The accounts may then be used to pay the qualified disability expenses of qualified individuals.

In order to participate in the Program, a qualified individual would submit an application to the State Treasurer. The State Treasurer would accept applications from January 1 to June 1 of each year beginning in 2026. The application must include:

- (a) Information necessary to certify the applicant's status as a qualified individual;
- (b) The applicant's personal information necessary to establish an account; and
- (c) Any other information required by the State Treasurer.

A “qualified individual” is defined as an individual with a disability as defined in IRS Code 529A who does not have an account at the time he/she is approved to become a participant in the Program.

If the State Treasurer determines that the applicant qualifies to have an account established under the Program, the State Treasurer would notify the applicant of the approval. The State Treasurer may approve as many applications as funding for the program allows for each calendar year.

A qualified and approved individual would have an account established for the individual. The account would be established by April 1 of the year following the year the application is approved and would be funded with no less than the minimum amount required to open an account or such greater amount as determined by the State Treasurer.

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<b>LB 428</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Education	None	Change provisions relating to school policies on the involvement of parents, guardians, and educational decisionmakers in schools

*Approved by Governor:* April 29, 2025  
*Passed on Final Reading:* 41-5-3 on April 25, 2025  
*Effective Date:* September 3, 2025

LB 428 amends the Parental Involvement Act (§ 79-532). This Act has been the subject of significant controversy in the Legislature for the past several years.

The current Parental Involvement Act requires school districts to adopt a policy, which includes a number of provisions. LB 428 proposes additional requirements for the policy relating to surveys.

#### **School Policy Modification**

School district policy is required to be modified to provide a requirement that:

IF the school administers

- (a) a survey requesting that students provide sexual information, mental health information, medical information, information on health-risk behaviors, religious information, information of political affiliation, or any other information that the school board deems to be sensitive in nature OR
- (b) a nonanonymous survey requesting students provide information relating to drug, vape, alcohol, or tobacco use,

THEN the school district must, at least 15 days prior to the administration of the survey, notify parents, guardians, and educational decisionmakers of students that are to receive the survey.

The notice must be made through the school's electronic notification system or by physical mail to the address on file for the student. The notice must:

- describe the nature and types of questions included in the survey,
- the purposes and age-appropriateness of the survey,
- how information collected by the survey will be used,
- who will have access to such information,
- the steps that will be taken to protect student privacy, and
- whether and how any findings or results of such survey will be disclosed.

Parents, guardians, and educational decisionmakers have the right to:

- (a) Request that a copy of the survey be sent through the school's electronic notification system or physical mail to the address on file for the student,
- (b) review the survey in person at the school, and
- (c) exempt their child from participating in the survey.

Unless required by federal or state law or regulation, school personnel administering any such survey may not disclose personally identifiable information of a child.

No survey requesting sexual information of a student may be administered to any student in kindergarten through grade six.

### Limitation

The bill states that nothing in the provisions of the measure may be construed to require disclosure of information in violation of:

- (a) the federal Family Educational Rights and Privacy Act of 1974, as amended, 20 U.S.C. 1232g, or any federal regulations and applicable guidelines adopted in accordance with such act, as such act, regulations, and guidelines existed on January 1, 2024;
- (b) the federal Protection of Pupil Rights Amendment of 1978, 20 U.S.C. 1232h, as such section existed on January 1, 2025;
- (c) the federal Children's Online Privacy Protection Act of 1998, 15 U.S.C. 6501 et seq., as such act existed on January 1, 2025; and
- (d) the federal Children's Internet Protection Act, 47 C.F.R. 54.520, as such regulation existed on January 1, 2025.

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<b>LB 457</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Bostar	Banking	None	Require anaphylaxis policies for school districts

*Approved by Governor:* April 14, 2025  
*Passed on Final Reading:* 47-1-1 on April 10, 2025  
*Effective Date:* September 3, 2025

LB 457 requires DHHS, in consultation with NDE, to develop model anaphylaxis policies available for use in school districts and licensed child care programs setting forth guidelines and procedures to be followed for the prevention of anaphylaxis and during a medical emergency resulting from anaphylaxis.

The policies may be developed with input from representatives of (i) allergy medicine, (ii) pediatric physicians, (iii) school nurses and other health care providers with expertise in treating children with anaphylaxis, (iv) parents of children with severe allergies, (v) school administrators, (vi) teachers, (vii) school food service directors, and (viii) other appropriate entities.

The policies must include:

- (a) A procedure and treatment plan, including emergency protocols and responsibilities for staff members of licensed child care programs, school nurses, and other appropriate school personnel, for responding to anaphylaxis;
- (b) A procedure and appropriate guidelines for the development and implementation of an individualized health care plan for children with a food or other allergy that could result in anaphylaxis;
- (c) A communication plan for the intake and dissemination of information provided by the state regarding children with a food or other allergy that could result in anaphylaxis, including a discussion of methods, treatments, and therapies to reduce the risk of allergic reactions, including anaphylaxis;
- (d) Strategies for the reduction of the risk of exposure to anaphylactic causative agents, including food and other allergens; and
- (e) A communication plan for discussion with children who have developed adequate verbal communication and comprehension skills and with the parents, guardians, and educational decisionmakers of all children attending the school district or licensed child care program about foods that are safe and unsafe and about strategies to avoid exposure to unsafe food.

The policies must be reexamined and updated as needed at least once every three years to be consistent with best practices relating to anaphylaxis prevention, treatment, and emergency response methods.

A model policy developed or updated must be made available on the applicable department's website (presumably both the DHHS and NDE websites).

### **Required Policy**

LB 457 provides that, by July 1, 2026, each school district must adopt a written policy to address incidents of anaphylaxis involving students at school. A school board may use the model policy in school districts as a guide. The policy may not conflict with or hinder the implementation of an individualized anaphylaxis plan of a student and must be consistent with existing law (§ 79-224) relating to self-management by a student.

A school district must publish the policy in any school district handbook, manual, or similar publication that sets forth the comprehensive rules, procedures, and standards of conduct for students at school.

A school district with a policy to address incidents of anaphylaxis involving students at school that is in effect prior to the effective date of the bill may remain in effect and must satisfy the requirements noted above.

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<b>LB 521</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Sanders	Government	Government	Change and eliminate provisions relating to the Election Act and change notice requirements under the Open Meetings Act

*Approved by Governor:* May 30, 2025  
*Passed on Final Reading:* 49-0 with E clause on May 28, 2025  
*Effective Date:* May 31, 2025

LB 521 was originally meant to carry various changes to the Election Act. As the measure emerged from committee, it also included changes to the Open Meetings Act (section 82 of LB 521).

Current provisions of the Open Meetings Act (§ 84-1411) provide that in case of refusal, neglect, or inability of the newspaper to publish the notice, the public body must:

- (a) post such notice on its website, if available,
- (b) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and
- (c) post such notice in a conspicuous public place in such public body's jurisdiction.

LB 521 stipulates that the public body must “request the newspaper” submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers.

The bill also requires that the public body maintain a written record of the request to the newspaper.

LB 521 provides that, in addition to a method of notice required by the Act, such notice may also be provided by any other appropriate method designated by the public body or the advisory committee.

**Each public body is required to record the methods and dates of such notice in its minutes.**

The bill requires that the notice must contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda (which must be kept continually current) must be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items must be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda may not be altered later than: (i) 24 hours before the scheduled commencement of the meeting or

(ii) 48 hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body must have the right to modify the agenda to include items of an emergency nature only at the public meeting.

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<b>LB 645</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Ballard	Retirement	Retirement Committee	Change provisions relating to the School Retirement Fund

*Approved by Governor:* May 6, 2025  
*Passed on Final Reading:* 45-2-2 with E-clause on April 30, 2025  
*Effective Date:* May 7, 2025

LB 645 was introduced on behalf of the Governor to reduce the state’s liability for the School Employees Retirement Plan. The savings to the state are intended to help fill the existing budget shortfall. The measure is projected to reduce the state’s funding responsibility by over \$83 million in the next biennium.

The current contribution rates are based on employee compensation as follows:

- Employee rate: 9.78%
- Employer rate: 9.88% (101% of the employee rate)
- State rate: 2%

These rates have been in place since 2013.

Under LB 645, the rates would be determined by the current funding ratio on the actuarial value of assets in the School Retirement Fund.

Beginning on July 1, 2025, and each July 1st thereafter, the new system would be based on the most recent previous year as reported in the annual actuarial valuation report, which is released in November of each year. The current funding ratio is 99.91%, which was established by the state’s actuary in November 2024.

If the funded ratio is less than 96%

- Employee rate: 9.75%
- Employer rate: 9.85% (101% of the employee rate)
- State rate: 2%

If the funded ratio is 96% or greater and less than 98%

- Employee rate: 8.75%
- Employer rate: 8.84% (101% of the employee rate)
- State rate: .7%

If the funded ratio is 98% or greater and less than 100%

- Employee rate: 8%
- Employer rate: 8.08% (101% of the employee rate)
- State rate: .7%

If the funded ratio is 100% or greater

- Employee rate: 7.25%
- Employer rate: 7.32% (101% of the employee rate)
- State rate: no contribution required

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<b>LB 647</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Revenue Com.	Revenue	Revenue Com.	Omnibus revenue measure that includes changes relating to budget limitations, property tax request authority, the Property Tax Request Act, and the Nebraska educational savings plan trust

*Approved by Governor:* May 30, 2025  
*Passed on Final Reading:* 35-13-1 with E clause on May 30, 2025  
*Effective Date:* Various

LB 647 was introduced as a Revenue Committee shell bill. It was advanced from committee as an omnibus revenue-related measure, which included provisions from LB 131 (529 Plans), LB 709 (adoption expenses), and LB 566 (purchase of property in blighted areas).

### 529 Plans

The most controversial of these provisions related to expanding the bounds of the Nebraska Educational Savings Trust (NEST). NEST is currently a 529 college savings plan providing a tax-advantaged account for education expenses. Its name stems from Section 529 of the IRS tax code, which gives these plans special tax breaks to encourage saving for education.

The NEST-related provisions of LB 647 derive from LB 131 (Sorrentino), which proposes to expand the current NEST to be available to all eligible educational institutions (public and private), to include elementary and secondary schools, as well as postsecondary institutions. The bill removes elementary and secondary education payments from the nonqualified withdrawal list.

Beginning January 1, 2029, expenses for (private school) tuition in connection with enrollment or attendance at an elementary or secondary school would be permitted up to \$10,000 per beneficiary per taxable year.

Contributions to 529 accounts grow tax-deferred, and withdrawals are exempt from state and federal taxes as long as they are used for a beneficiary's qualified education expenses, including tuition, room and board at an eligible postsecondary educational institution.

Individuals may claim a state income tax deduction equal to contributions they make to an account, up to \$5,000 for those married filing separately and \$10,000 for other filers.

### Adoption Expenses

The provisions of LB 709 (Bostar) were included in LB 647. LB 709 would create a refundable state income tax credit equal to 10% of the federal adoption expenses tax credit allowed to a taxpayer in the same taxable year. This portion of LB 647 (sections 7-9) will become operative September 3, 2025.

### Purchase of Property in Blighted Areas

The provisions of LB 566 (Quick) were included in LB 647. LB 566 amends existing law permitting individuals to claim a nonrefundable \$5,000 income tax credit if they purchase a primary residence located in an area that has been declared extremely blighted. The credit is scheduled to sunset on January 1, 2026. LB 566 would extend the sunset to January 1, 2032.

### Recreational Trail Easements

LB 647 includes the provisions of LB 628 (Dover) to establish the Recreational Trail Easement Property Tax Exemption Act. The Act provides that a taxpayer who encumbers their property with a perpetual recreational trail easement may apply for a property tax exemption for the portion of the property that has been encumbered with the easement. This portion of LB 647 (sections 1-6) becomes operative on January 1, 2026.

The Legislative Fiscal Office reports that property tax exemptions would occur when property owners qualify and utilize easements and are estimated to decrease a political subdivision's property tax base. "A change in the taxable base for schools due to the exemption of property could have an impact on state aid under TEEOSA, but any such amount is indeterminate."

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<b>LB 650</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	von Gillern	Revenue	Revenue Committee	Adopt the Community Development Assistance Act and change provisions relating to land banks, property tax exemptions, motor vehicle tax provisions, and certain tax credits

*Approved by Governor:* May 6, 2025  
*Passed on Final Reading:* 40-7-2 with E-clause on April 30, 2025  
*Effective Date:* May 7, 2025

LB 650 was introduced at the request of the Governor.

The legislation is an omnibus revenue-related measure containing a variety of provisions. As it relates to public education, the most notable provision of LB 650 is a change in motor vehicle tax revenue.

These provisions derive from LB 547 (Rountree), which intended to expand the exemption for disabled veterans from the state motor vehicle tax.

The bill amends current definitions of a disabled veteran and a blind veteran as found in section 77-202.23, to align with the more expansive federal definition found in 5 U.S.C. 2108, as the section existed on January 1, 2025. Accordingly, a disabled veteran would mean:

- (a) An individual who has served on active duty in the armed forces, been separated therefrom under honorable conditions, and has established the present existence of a service-connected disability; or
- (b) An individual who is receiving compensation, disability retirement benefits, or pension because of a public statute administered by the Department of Veterans Affairs or a military department.

This provision of LB 650 becomes operative on January 1, 2026.

The Nebraska DMV has estimated the total reduction in motor vehicle tax to be \$28.8 million (a loss of \$10.8 million in 2025-26 and \$18 million in 2026-27 in revenue for the DMV and local governments). The revenue loss would be a result of an increase in the number of disabled veterans and blind veterans eligible for the motor vehicle tax exemption. The DMV approximates 40,000 of the 43,465 veterans (as estimated by the U.S. Dept. of Veterans Affairs) would utilize the motor vehicle tax exemption. The average motor vehicle tax savings per veteran is estimated to be \$450.

For public schools, the loss in revenue from the motor vehicle tax is estimated to be \$6,350,400 in 2025-26 and \$10,584,000 in 2026-27.

Estimated Motor Vehicle Revenue Losses	FY2025-26 (6 months, beginning January 1, 2026)	FY2026-27 (full 12 months of the yearly revenue)
DMV Vehicle Title Registration Modernization Fund (1%)	(\$108,000)	(\$180,000)
Motor Vehicle Tax – Commission to County (1%)	(\$108,000)	(\$180,000)
Motor Vehicle Tax – Cities and Counties (40% of remainder)	(\$4,233,600)	(\$7,056,000)
Motor Vehicle Tax – Schools (60% of remainder)	(\$6,350,400)	(\$10,584,000)
<b>Motor Vehicle Tax Impact under LB 650</b>	<b>(\$10,800,000)</b>	<b>(\$18,000,000)</b>

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<b>LR 19CA</b>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Dover	Executive Board	Dover	Constitutional amendment to change legislative term limits to three consecutive terms

*Delivered to Secretary of State:* May 28, 2025  
*Passed on Final Reading:* 39-10 on May 28, 2025

LR 19CA was introduced by Senator Dover and 22 co-sponsors. The constitutional amendment would change current provisions in the Nebraska Constitution so that a state lawmaker could serve three rather than two (4-year) terms of office.

The measure will appear on the November 2026 General Election ballot.

*Note:* On November 7, 2000, Nebraska voters approved a measure (415) as an initiated constitutional amendment. It was approved by a 56% to 44% margin.

## II. Interim Study Resolutions

### Education Committee

**LR144** (Kauth) Interim study to examine potential changes to Nebraska's teacher certification requirements to create an apprenticeship-based pathway for persons seeking to transition into teaching grades kindergarten through twelve

*Purpose:* The purpose of this resolution is to propose an interim study to examine potential changes to Nebraska's teacher certification requirements to create an apprenticeship-based pathway for individuals with equivalent education and professional experience who seek to transition into kindergarten through grade twelve teaching.

Nebraska faces ongoing challenges in attracting and retaining qualified educators, particularly in rural and high-need school districts, and the traditional teacher certification process may present barriers for individuals with equivalent education and professional experience in other fields who seek to transition into the teaching profession later in their careers. Alternative pathways to certification, including onsite apprenticeship programs conducted by school districts, may provide opportunities to increase the number of qualified teachers while maintaining high-quality standards for Nebraska schools. Such apprenticeship programs would focus on pedagogical training, classroom management, and other essential instructional skills to ensure competency and effectiveness in teaching. The State Board of Education plays a critical role in establishing standards and oversight mechanisms for teacher certification programs, including alternative pathways such as school district led apprenticeships.

This interim study is meant to examine potential changes to Nebraska's teacher certification requirements to allow individuals with equivalent education and experience to enter the teaching profession through an apprenticeship-based pathway conducted by school districts. Such study shall include, but need not be limited to:

- (1) An evaluation of existing barriers within Nebraska's current teacher certification process that may hinder professionals from transitioning into teaching;
- (2) An examination of best practices from other states that have implemented alternative certification pathways, including apprenticeship programs;
- (3) An assessment of the pedagogical and classroom management training necessary to maintain high-quality instructional standards in an apprenticeship program;
- (4) A determination of the role of school districts in designing and implementing apprenticeship programs for prospective teachers;
- (5) An examination of the process by which the State Board of Education would approve school district apprenticeship programs and ensure alignment of such programs with state educational standards;
- (6) An investigation of the criteria and process by which individuals completing an apprenticeship program would be certified as teachers in Nebraska;

- (7) Consideration of the potential impact of an apprenticeship pathway on addressing teacher shortages in critical subject areas and geographic regions;
- (8) An identification of any statutory or regulatory changes necessary to implement such an apprenticeship pathway; and
- (9) Input from relevant stakeholders, including representatives from the State Department of Education, the State Board of Education, school district administrators, teacher preparation programs, educators, and other interested parties.

**LR164** (McKinney) Interim study to examine to what extent inmates between five and twenty-one years of age, under the care of the Department of Correctional Services, are being provided educational services

*Purpose:* The purpose of this resolution is to propose an interim study to examine to what extent inmates between five and twenty-one years of age, that are under the care of the Department of Correctional Services, are being provided educational services and what statutory or regulatory changes are necessary to ensure these inmates receive educational instruction. This study shall include, but is not limited to, determining how many such incarcerated individuals are participating in educational programs, including a General Educational Development program to earn their high school equivalency diploma, offered by the department as well as through partnerships with educational institutions such as Southeast Community College.

**LR189** (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

*Purpose:* The purpose of this resolution is to propose an 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. The study may review ways to increase the amount of state aid committed to schools to offset property tax use and reduce property taxes as a share of total state and local taxes.

This study shall include, but not be limited to, examining:

- (1) Fairness and equity for public school students in all parts of the state;
- (2) Efficiencies and effectiveness in the use of tax resources to educate public school students in Nebraska; and
- (3) Stability in the resources available to school districts, particularly in times of economic volatility.

**LR196** (Kauth) Interim study to study truancy in Nebraska schools

*Purpose:* The purpose of this resolution is to propose an interim study to study truancy in Nebraska schools.

**LR202** (Sorrentino) Interim study to explore a landscape analysis of the various higher education teacher preparation programs around the state

*Purpose:* The purpose of this resolution is to propose an interim study to explore a landscape analysis of the various higher education teacher preparation programs around the state, campus by campus, to see how future teachers are being prepared to teach literacy.

**LR204** (Juarez) Interim study to examine the causes of burnout in kindergarten through twelfth grade teachers and its impact on teachers and students

*Purpose:* The purpose of this resolution is to propose an interim study to examine the causes of burnout in kindergarten through twelfth grade teachers and its impact on teachers and students. The study shall include, but need not be limited to, an examination of the following factors: Educational mandates, administrative burdens, classroom discipline issues, educational funding, emotional demands, workloads, safety issues, salaries, and staff shortages. The study shall also examine what the state can do to mitigate teacher burnout and incentivize retention.

**LR205** (Strommen) Interim study to examine barriers to and benefits of data sharing between the State Department of Education and the Department of Health and Human Services for purposes of the Early Childhood Integrated Data System

*Purpose:* The purpose of this resolution is to propose an interim study to examine barriers to and benefits of data sharing between the State Department of Education and the Department of Health and Human Services for purposes of the Early Childhood Integrated Data System.

This study shall include, but not be limited to, the following:

- (1) Describing the Early Childhood Integrated Data System as it currently exists and the historical context for its development;
- (2) Examining the use of the Early Childhood Integrated Data System to maximize efficiencies for participating state agencies to meet legislatively mandated reporting requirements, providing accountability for public dollars, and supporting parental choice in early childhood settings;
- (3) Analyzing the statutory barriers to interagency data sharing and potential solutions;
- (4) Examining data privacy procedures and data access rules maintained in the Early Childhood Integrated Data System;
- (5) Analyzing the infrastructure necessary to improve the Early Childhood Integrated Data System, including funding; and
- (6) Reviewing early childhood integrated data systems in other states.

**LR228** (Cavanaugh, J.) Interim study to examine and assess the adequacy of compensation for higher education faculty who primarily engage in classroom instruction within Nebraska's public institutions

*Purpose:* The purpose of this resolution is to propose an interim study to examine and assess the adequacy of compensation for higher education faculty who primarily engage in classroom instruction within Nebraska's public institutions. This study will identify disparities, analyze competitive salary structures, and explore potential policy solutions to ensure faculty members receive fair and competitive compensation. The study shall include, but need not be limited to, an examination of the following:

- (1) A review of current salary levels and compensation structures for faculty in Nebraska's public higher education institutions;
- (2) A comparison of Nebraska's public higher education faculty salaries with those at peer institutions in surrounding states;
- (3) An examination of salary disparities across disciplines and the impact of those disparities on recruitment and retention;
- (4) An analysis of the impact of faculty compensation on student outcomes, including retention and graduation rates;
- (5) A review of potential funding mechanisms or policy changes to enhance faculty compensation in a sustainable manner; and
- (6) Consideration of alternative compensation models, including cost-of-living increases, performance-based pay, benefits enhancements, and other incentives.

In conducting this interim study, the Education Committee of the Legislature may confer with the Coordinating Commission for Postsecondary Education, the University of Nebraska, state colleges, community colleges, faculty organizations, faculty members, administrators, students, policy experts, other relevant entities, and stakeholders.

**LR259** (Armendariz) Interim study to examine the feasibility, benefits, and framework for establishing a high school agriculture student exchange program within Nebraska modeled after foreign student exchange programs

*Purpose:* The purpose of this resolution is to propose an interim study to examine the feasibility, benefits, and framework for establishing a high school agriculture student exchange program within Nebraska modeled after foreign student exchange programs to foster cross-regional learning, cultural exchange, and deeper appreciation for Nebraska's agricultural heritage and rural life.

The study shall include, but need not be limited to, the following:

- (1) The feasibility and structure of such a program, including exchange duration, school credit recognition, and housing arrangements;
- (2) The potential for collaboration with local school districts, the State Department of Education, the Department of Agriculture, the Cooperative Extension Service of the University of Nebraska, including the state 4-H program, and Future Farmers of America;

- (3) The benefits to student participants, host communities, and Nebraska's agricultural education system;
- (4) Potential models, including urban-to-rural exchanges within Nebraska, as well as interstate exchanges with other agricultural regions;
- (5) Considerations to ensure student participation from low-income urban areas; and
- (6) Potential funding sources, including state appropriations, federal grants, and private sponsorships.

In conducting this interim study, the Education Committee of the Legislature may confer with other standing committees of the Legislature, state agencies, and other stakeholders.

### Executive Board

**LR174** (DeBoer) Interim study to provide a comprehensive analysis of the standing committee system of the Legislature

*Purpose:* The purpose of this resolution is to propose an interim study for a comprehensive analysis of the standing committee system of the Legislature to determine if any improvements or changes to that system would be warranted. This study shall include, but need not be limited to, an examination of the following:

- (1) The creation of new standing committees to reflect contemporary needs of Nebraska and the elimination or consolidation of current committees associated with the creation of any new standing committees;
- (2) Standing committee subject matter jurisdiction;
- (3) The legislative bill load of each standing committee; and
- (4) Other issues relating to standing committees.

**LR249** (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

*Purpose:* The purpose of this resolution is to propose an interim study to examine the feasibility and potential benefits of establishing a ways and means committee to enhance coordination and collaboration between the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, in order to create a more integrated and balanced approach to the state's budgeting process.

The study shall include, but not be limited to, the following:

- (1) Examining the current roles and responsibilities of the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, including areas of jurisdictional overlap and how these affect the efficiency and transparency of the budget process;

- (2) Examining the timing and alignment of revenue forecasting and budget setting processes, including the interaction between the Nebraska Economic Forecasting Advisory Board's schedule and the legislative appropriations timeline;
- (3) Studying best practices from other states and governmental bodies, particularly those with a functioning ways and means committee or equivalent structures that integrate tax policy, revenue forecasting, and appropriations oversight;
- (4) Determining potential duties and scope of a ways and means committee, including recommendations on how such a body could improve coordination, policy alignment, and strategic planning in budget matters;
- (5) Examining opportunities to improve procedures related to revenue estimation, budget development, and legislative oversight of appropriations; and
- (6) Considering recommendations for a model budget process for the Legislature, including proposed reforms that align with nationally recognized public finance standards and government accountability best practices. In conducting this interim study, the Executive Board of the Legislative Council may confer with legislative staff, policy experts, representatives of the Department of Administrative Services and the Legislative Fiscal Office, and other stakeholders with relevant expertise in public finance, legislative budgeting, and tax policy.

The Executive Board of the Legislative Council may consult with and request the assistance of the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, the Legislative Fiscal Office, and other legislative committees as appropriate.

The Executive Board of the Legislative Council shall prepare and submit a report with its findings and recommendations to the Legislature or the Executive Board by December 15, 2025.

### Government Committee

**LR192** (Sanders) Interim study to investigate public notice requirements in Nebraska, including those mandated under the Open Meetings Act and the Administrative Procedure Act

*Purpose:* The purpose of this resolution is to propose an interim study to investigate public notice requirements in Nebraska, including those mandated under the Open Meetings Act and the Administrative Procedure Act.

**LR206** (Strommen) Interim study to examine the initiative and referendum petition processes in the twenty-six states in which such a process exists

*Purpose:* The purpose of this resolution is to propose an interim study to examine the initiative and referendum petition processes in the twenty-six states in which such a process exists. The study shall include, but need not be limited to, an examination of the following:

- (1) Recent proposed statutory or constitutional changes to initiative and referendum petition processes, including changes to signature requirements, circulation periods, initiative content, circulator requirements, signer requirements, petition requirements, ballot language, election requirements, withdrawing signatures, and campaign finance requirements;
- (2) Whether all Nebraskans, including individuals in low-population areas, are fairly and properly represented in the initiative petition process; and
- (3) Spending on initiative petition measures in Nebraska over the last fifteen years, including names of funding entities, dollar amounts, and where such entities are located.

**LR233** (Quick) Interim study to examine issues relating to state agency guidance documents, rules, and regulations

*Purpose:* The purpose of this resolution is to propose an interim study to examine issues relating to state agency guidance documents, rules, and regulations. The study shall include, but need not be limited to, an examination of the following:

- (1) The process used by state agencies to issue guidance documents under section 84-901.03 and the opportunity for public involvement and stakeholder input before the issuance of such guidance documents;
- (2) The difference in purpose and effect between guidance documents and rules and regulations; and
- (3) Whether guidance documents issued by state agencies have imposed greater burdens on Nebraska nonprofits and businesses than required under federal law or federal regulation.

#### Health Committee

**LR220** (Fredrickson) Interim study to examine the adequacy of funding and resources available to Level 3 Special Education Contractual Services for children

*Purpose:* The purpose of this resolution is to propose an interim study to examine the adequacy of funding and resources available to Level 3 Special Education Contractual Services for children. Children and students receiving Level 3 care require the highest level of intervention and support due to the severity of their behavioral or emotional challenges. Level 3 care providers offer specialized and intensive care for children exhibiting significant behavioral issues, such as aggression, self-harm, severe defiance, and disruptions to their living environments. The effectiveness of Level 3 care is directly influenced by staffing levels, access to therapeutic services, facility safety and structure, and the implementation of innovative care models tailored to the unique needs of residents. Additional resources may be necessary to enhance staffing, expand therapeutic services, improve facility infrastructure, and support program evaluation to better address the needs of children in Level 3 care. Ensuring transparency and evaluating effectiveness of such resources is critical to determining their impact and justifying future needs.

This study shall include, but not be limited to, the following:

- (1) Assessing current funding levels and their utilization by Level 3 care providers;
- (2) Evaluating the adequacy of staffing levels, including staff-to-student ratios and training programs for managing severe behavioral challenges;
- (3) Analyzing the availability and quality of therapeutic services, such as individualized and group counseling, trauma-informed care, and crisis intervention strategies;
- (4) Examining the state of facility infrastructure, including safety features and therapeutic environments;
- (5) Reviewing existing program development efforts and their outcomes; and
- (6) Identifying potential funding gaps and recommending strategies to ensure adequate support for these facilities.

### Retirement Committee

**LR96** (Retirement Committee) Interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board

*Purpose:* The purpose of this resolution is to propose an interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board, including the State Employees Retirement System of the State of Nebraska, the Retirement System for Nebraska Counties, the School Employees Retirement System of the State of Nebraska, the Nebraska State Patrol Retirement System, the Nebraska Judges Retirement System, and the retirement system administered under the Class V School Employees Retirement Act. The study shall examine issues as they relate to the funding needs, benefits, contributions, and administration of each retirement system.

**LR97** (Retirement Committee) Interim study to carry out the provisions of section 13-2402, which requires the Nebraska Retirement Systems Committee to monitor underfunded defined benefit plans administered by political subdivisions

*Purpose:* The purpose of this resolution is to propose an interim study to carry out the provisions of section 13-2402, which requires the Nebraska Retirement Systems Committee to monitor underfunded defined benefit plans administered by political subdivisions. The study shall include a public hearing for the presentation of reports by political subdivisions with underfunded defined benefit plans.

**LR98** (Retirement Committee) Interim study to examine issues within the jurisdiction of the Nebraska Retirement Systems Committee

*Purpose:* The purpose of this resolution is to propose an interim study to examine any issues within the jurisdiction of the Nebraska Retirement Systems Committee of the Legislature that may arise during the interim.

**LR230** (Lonowski) Interim study to examine options for allowing retired teachers to return to intermittent work at a school

*Purpose:* The purpose of this resolution is to propose an interim study to examine options for allowing retired teachers to return to intermittent work at a school for more than eight days per month during their bona fide one hundred eighty-day separation period from their employer.

#### Revenue Committee

**LR126** (von Gillern) Interim study to examine the impact of certain tax incentive programs currently in effect in Nebraska

*Purpose:* The purpose of this resolution is to conduct an interim study to examine the impact of certain tax incentive programs currently in effect in Nebraska. The study shall evaluate the Nebraska Advantage Act and ImagiNE Nebraska Act in terms of their function, impact upon Nebraska's economy and communities, as well as business and industrial sectors, and influence upon overall tax receipts and the state's budgeting process. The study shall include, but is not limited to, an examination of the following:

- (1) The impact of the Nebraska Advantage Act and ImagiNE Nebraska Act on state revenue;
- (2) The utilization of tax credits under the Nebraska Advantage Act and ImagiNE Nebraska Act since their passage;
- (3) The effectiveness of the Nebraska Advantage Act and ImagiNE Nebraska Act in promoting growth in business, industry, and employment in Nebraska; and
- (4) The future of a cohesive and sustainable economic development and business attraction strategy to drive growth in Nebraska. In conducting this interim study, the Revenue Committee may confer with state agencies, other standing committees of the Legislature, and relevant stakeholders, including, but not limited to, representatives from the business community, economic development community, and local municipalities.

**LR255** (Andersen) Interim study to examine the fiscal, constitutional, and administrative implications of adopting LR12CA, 2025, which proposes reforms to Nebraska's property tax system

*Purpose:* The purpose of this resolution is to propose an interim study to examine the fiscal, constitutional, and administrative implications of adopting Legislative Resolution 12CA, One Hundred Ninth Legislature, First Session, 2025, as amended by proposed amendment AM1101, which proposes significant reforms to Nebraska's property tax system and underlying constitutional language. The study shall include, but need not be limited to, an examination of the following:

- (1) The fiscal and distributional impacts of capping the annual increase in property taxes levied on any parcel of real property by the allowable growth percentage, defined as the lesser of three percent or the Consumer Price Index for All Urban Consumers;

- (2) The legal and constitutional implications of substituting the current uniform and proportional clause of Article VIII, section 1, of the Constitution of Nebraska, with a system that establishes full taxable value based on the 2025 assessed value or purchase price following a change of ownership;
- (3) The practical challenges and administrative viability of implementing a static assessed value system for real property, including mechanisms for adjustment upon sale or new construction;
- (4) The impact of such a system on taxpayer equity, particularly among similarly situated properties with different ownership timelines, and the resultant tax disparities;
- (5) The implications of the proposed valuation structure on revenue predictability and budgeting processes for schools, counties, municipalities, and other local political subdivisions;
- (6) The definition clarity and scope of terms, including, but not limited to, "purchase", "change of ownership", and "new construction", and the exemption for spousal transfers;
- (7) The comparative evaluation of similar models in other states, such as California's Proposition 13, Florida's Save Our Homes amendment, and Oklahoma's property tax limitations, and the lessons they may offer for Nebraska;
- (8) The potential impact on housing affordability and accessibility for young people, first-time homebuyers, fixed-income homeowners, and individuals attempting to enter the housing market during a period of high home prices and limited supply;
- (9) The effects on agricultural producers and rural landowners, particularly regarding the classification, valuation, and long-term tax obligations for farmland and horticultural property; and
- (10) Stakeholder concerns and input from assessors, local governments, school districts, taxpayer advocacy organizations, and the Department of Revenue regarding feasibility and unintended consequences. In conducting this interim study, the Revenue Committee may consult with legal experts, tax policy professionals, economists, state agencies, and relevant stakeholders to ensure a comprehensive evaluation of the proposed reforms.

### Transportation Committee

**LR157** (DeBoer) Interim study to examine and monitor issues relating to broadband and broadband deployment in Nebraska

*Purpose:* The purpose of this resolution is to propose an interim study to examine and monitor issues relating to broadband and broadband deployment in Nebraska. This study shall include, but need not be limited to, an examination of the following:

- (1) Projects being undertaken as a part of any state or federal effort for the expansion of broadband availability in Nebraska, including, but not limited to, an examination of changing federal requirements for various programs and any delays such changes may cause;

- (2) Cooperation across jurisdictions on the shared goal of ensuring broadband is available for all Nebraskans;
- (3) Resiliency and redundancy in the broadband networks being built to ensure Nebraskans have consistent access to broadband services;
- (4) The changing regulatory landscape with regard to broadband services, the necessity of the state to provide oversight to protect the interests of Nebraska consumers, the necessity of related regulations in Nebraska, and where efficiencies can be found to speed up the deployment of broadband services; and
- (5) Other issues relating to broadband expansion in Nebraska.

**LR254 (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

*Purpose:* The purpose of this resolution is to propose an 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. The study shall include, but need not be limited to, an examination of the following:

- (1) The current motor vehicle tax distribution, motor vehicle fees and distribution, civil fees and other revenue sources;
- (2) The potential adjustment to such current revenue sources to provide adequate funds for necessary county government duties and services; and
- (3) The potential elimination of unnecessary costly statutory requirements for counties related to motor vehicles.

In conducting this interim study, the Transportation and Telecommunications Committee of the Legislature may confer with other standing committees of the Legislature, state agencies, county officials and employees, and other stakeholders.