

**STAFF MEETING MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
THURSDAY, MARCH 9, 2023 AT 8:30 A.M.
COUNTY CITY BUILDING, 555 S. 10TH STREET
ROOM 112 – CITY-COUNTY CHAMBERS**

Commissioners Present: Christa Yoakum, Chair; Sean Flowerday, Vice Chair; Roma Amundson, Matt Schulte and Rick Vest

Others Present: David Derbin, Chief Administrative Officer; Kristy Bauer, Deputy Chief Administrative Officer; and Leslie Brestel, County Clerk's Office

Advanced public notice of the meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, website and emailed to the media on March 8, 2023. Notice was also published in the Lincoln Journal Star print and digital editions on March 6, 2023.

The Chair noted the location of the Open Meetings Act and opened the meeting at 8:34 a.m.

AGENDA ITEM

1. APPROVAL OF STAFF MEETING MINUTES FROM MARCH 2, 2023

MOTION: Vest moved and Flowerday seconded approval of the minutes. Flowerday, Schulte, Vest, Amundson and Yoakum voted yes. Motion carried 5-0.

2. LEGISLATIVE UPDATE – Joe Kohout, Brennen Miller and Sarah Wagelie, Kissel, Kohout, ES Associates LLC

Kohout reviewed the weekly legislative update (Exhibit 1). The Legislature invoked cloture on LB77 (Provide for carrying of concealed handguns without a permit, change provisions relating to concealed weapons, and prohibit certain regulation of weapons by cities, villages, and counties) and LB753 (Adopt the Opportunity Scholarships Act and provide tax credits) and advanced both bills to Select File.

Kohout noted LB721 (Appropriate funds to the Department of Transportation for the East Beltway project in Lancaster County) will be prioritized by Senator Ballard.

Wagelie stated LB449 (Provide an additional use for the County Bridge Match Program) was heard on Tuesday and had many supporters and no opponents. She said there was an amendment filed to change the funding amount from \$68,000,000 to \$8,000,000.

Kohout reported Senator Brandt is interested in making LB190 (Authorize scheduled extension of county bridge project payments) a priority. It may be amended into another bill.

Kohout said LB322 (Prohibit creation of new joint public agencies with power or authority relating to tax) has a hearing today in the Revenue Committee, not in the Government, Military and Veterans Affairs Committee. Miller added the City of Lincoln and the Nebraska Association of County Officials

(NACO) will be opposing the bill. Kohout recommended the Board oppose the bill. He added the bill does not strip the County of the ability to impose tax, but it would limit the ability of future Joint Public Agencies (JPAs) to tax.

MOTION: Flowerday moved and Amundson seconded to oppose LB322.

Kohout suggested the Board submit a letter of opposition or ask the City of Lincoln to include the County in their testimony.

ROLL CALL: Schulte, Vest, Amundson, Flowerday and Yoakum voted yes. Motion carried 5-0.

LR23CA (Constitutional amendment to prohibit the levying of an inheritance tax) has a hearing next Thursday. Kohout felt an amendment filed by Senator Dorn is going in the right direction, though the bill at its core would take away a revenue stream. He recommended the Board oppose LR23CA.

MOTION: Amundson moved and Flowerday seconded to oppose LR23CA.

Flowerday asked if the Board should make the motion conditional upon the adoption of the Dorn amendment and, if the amendment is adopted, the Board could change from an opposed position to a neutral position.

Flowerday offered a friendly amendment that the Board oppose LR23CA unless the amendment filed by Senator Dorn is adopted in which case, the Board position would be a position of neutrality.

Amundson accepted the friendly amendment.

Vest said he felt a better option than the current constitutional amendment will not happen.

Schulte stated he felt inheritance tax is a bad tax that can leave lower-income and middle-income families in undesirable positions than those who have more resources for estate planning.

Flowerday asked Schulte at what dollar level does inheritance tax begin. Schulte answered \$40,000. Kohout responded the \$40,000 was amended last year to be increased to \$90,000. Derbin added the rate of tax decreases after certain dollar thresholds. Schulte said the rates are still high for some recipients. Flowerday stated he felt a fundamental problem is that counties are not left with many revenue streams.

ROLL CALL: Vest, Amundson, Flowerday and Yoakum voted yes. Schulte voted no. Motion carried 4-1.

Kohout stated there were multiple organizations and entities opposed to LR6CA (Constitutional amendment to prohibit governmental entities from imposing any taxes other than retail consumption taxes and excise taxes), LR7CA (Constitutional amendment to require the state to impose a consumption tax or an excise tax on all new goods and services and to provide a tax exemption for grocery items) and LB79 (Adopt the Nebraska EPIC Option Consumption Tax Act) at last week's hearing. A letter of forty additional entities, including the Lancaster County Board of Commissioners, opposed to the legislation was submitted at the hearing.

LB447 (Provide an income tax deduction for retired firefighters for health insurance premiums, rename and change provisions of the Law Enforcement Education Act to include tuition waivers for professional firefighters and dependents, and provide powers and duties for the Department of Revenue) advanced to General File.

Kohout reported the hearing on LB187 (Require appointment of counsel for tenants in eviction proceedings in counties containing a city of the metropolitan class or primary class) was held yesterday. Senator John Cavanaugh is researching if a grant program through the State to Legal Aid of Nebraska is a viable option.

LR1CA (Constitutional amendment to require the Legislature to reimburse political subdivisions as prescribed) was prioritized and an amendment filed (Exhibit 2).

Kohout noted an amendment has been filed on LB28 (Change provisions relating to decisions on appeals under the Tax Equalization and Review Commission Act), which is a compromise with NACO. He will monitor the issue and report back to the Board as necessary.

LR668 (Authorize mental health professionals and practitioners to take persons into emergency protective custody and provide for a training and certification process) and LB529 (Change provisions of the Property Tax Request Act) have hearings set for today, while LB770 (Require the Secretary of State to audit the offices of the Department of Motor Vehicles, the election commissioners, and the county clerks and all polling places for compliance with the Americans with Disabilities Act), LB364 (Provide for election of election commissioners and eliminate certain deputy positions), LB211 (Adopt the Property Tax Circuit Breaker Act), LB411 (Appropriate funds for Wyuka Cemetery) and LB511 (Appropriate funds to the Department of Administrative Services) have hearings next week.

Kohout recommended the Board support LB612 (Appropriate funds to the Department of Administrative Services) and send a testifier.

MOTION: Vest moved and Amundson seconded the Board support LB612 and send a testifier. Amundson, Schulte, Flowerday, Vest and Yoakum voted yes. Motion carried 5-0.

Flowerday stated LB506 (State intent to appropriate federal funds to the Department of Natural Resources and the Department of Environment and Energy) is set for a hearing on March 14. This is a Board priority bill. There is no impact to the budget as the bill uses federal funds. Kohout recommended the Board support the bill and send a letter of support.

MOTION: Flowerday moved and Vest seconded the Board support LB506. Amundson, Vest, Flowerday, Schulte and Yoakum voted yes. Motion carried 5-0.

Kohout reviewed LB365 (Permit counties to conduct elections by mail) and noted NACO is supportive of the bill.

MOTION: Vest moved and Flowerday seconded to support LB365.

Schulte asked why the Board would take a position on a bill that does not affect Lancaster County. Kohout answered this bill would allow for all counties to hold an election to be completely conducted

by mail and early balloting which is not allowed under current statutes for counties of more than 10,000 residents. Miller said the bill allows for both mail-in and in-person voting options, though it would also allow for only mail-in ballots which is not in the current statutes. Flowerday added there is no infringement on in-person voting.

ROLL CALL: Vest, Flowerday, Amundson and Yoakum voted yes. Schulte voted no. Motion carried 4-1.

Kohout distributed an amendment to LB97 (Change provisions relating to required reports for inheritance tax) (Exhibit 3) and a bill hearing schedule (Exhibit 4).

3. QUARTERLY PLANNING UPDATE – David Cary, Director, Lincoln-Lancaster County Planning

Cary reviewed his presentation (see agenda packet). He noted Otoe County has adopted stricter regulations regarding the wind energy project in Otoe County, and he was unsure if the project would shift to Lancaster County. The special permit for Camp Sonshine was approved at the March 8 Planning Commission meeting. The Shed is making efforts in its building requirements for the special permit.

Schulte asked about the proposed changes to the MPO Officials Committee. Cary responded there have been requests to expand representatives from the County Board to be outside the positions of Board Chair and Board Vice Chair. This could allow for more continuity on the committee.

4. QUARTERLY HUMAN RESOURCES (HR) UPDATE – Barb McIntyre, Director, Lincoln-Lancaster County Human Resources

McIntyre discussed HR updates, including the HR strategic plan and department accomplishments (see agenda packet). The plans use project management concepts to help move the projects forward. She noted one of the biggest projects for this year is an Oracle remediation plan for the various modules.

5. BREAK

The meeting was recessed at 9:43 a.m. and reconvened at 9:58 a.m.

6. FOURTH QUARTER 2022 INVESTMENT REVIEW (401(A) AND 457(B) PLANS) – Julie Klassen, Empower Vice President, Key Accounts; Robb D. Craddock, Empower Vice President, Investment Strategy; and Frank Picarelli, Segal Marco Advisors, Senior Vice President

Cory Callahan, Empower Retirement Counselor, Craddock and Klassen appeared in-person. Picarelli appeared via Zoom.

Craddock discussed the Lancaster County Plan Summary economic review, including the global and domestic market returns, domestic equity, international index returns, fixed income returns, and treasury yield curve (see agenda packet, page 30-43). He noted inflation has increased to its current

level and he expects more rate increases in the future. The equity markets show a positive fourth quarter and positive three-, five- and ten-year return numbers.

Craddock reviewed the executive summary noting the American Funds Fundamental Investors Class R-5E was removed and the funds were moved to the SMP 500 Index. The American Funds Capital World Growth and Income Fund Class R-5E fund was removed and 50% of its funds moved to international funds and 50% to the SMP 500 Index. The BlackRock Advantage Small Cap Growth Fund was removed which will appear on the next quarterly update. The American Funds EuroPacific Growth Fund Class R-5E moved from a mutual fund structure to its own plan structure. (see agenda packet, pages 52-53). Craddock also discussed the fee leveling which will begin April 1. A reduction in expense ratios will be seen after fee leveling is implemented.

Flowerday inquired if there are any funds on the County's watchlist. Craddock responded there is nothing on the watch list.

Craddock noted the Prudential Stable Value Fund was the only fund that did not lose money last year. Its current percentage of assets is 25.49%. He noted the lower the number in the percentile ranks, the better the fund is doing. The emerging markets have struggled. The income flex funds are frozen to new investments and have nothing to show as a good comparison, therefore, the percentile rankings hold little meaning.

Klassen discussed the migration overview (see agenda packet, page 235-236) noting that there is an anticipated quiet period where plan participants should have view capabilities to their accounts but not transaction availability. 15-20 days prior to the migration, participants will have communications about the migration. They will also have the opportunity to re-register their login credentials post-migration.

Klassen reviewed GoalMaker (see agenda packet, pages 238-240). The tool will have enhanced reporting features at the participant level. Income flex will be honored and maintained and will be included in the GoalMaker portfolio going forward. Additional income solutions will be available at a later date. She noted 2/3 of employees are using this tool.

7. EMERGENCY MANAGEMENT UPDATE – Jim Davidsaver, Director, Lincoln-Lancaster County Emergency Management

A. Deputy Director Class Description

Davidsaver reviewed a draft of the Deputy Director position description (see agenda packet). The description will be on an upcoming Tuesday agenda for Board action.

B. Severe Weather Awareness Week

Davidsaver discussed Severe Weather Awareness Week (see agenda packet).

C. Statewide Tornado Drill

The Statewide tornado drill will be Wednesday, March 29th at 10:00 a.m.

Storm Spotter certification testing will be on Saturday, April 1 at 1:00 p.m.

Schulte asked how the tornado sirens are activated. Davidsaver answered the County is divided into five zones and he has the ability to activate the sirens in desired zones. The 911 center also has the ability to activate the sirens if needed.

8. FY23-24 BUDGET INSTRUCTIONS – Dennis Meyer, Budget and Fiscal Officer

Meyer stated he will send budget instructions to the departments next week. He will hold a training session for OpenGov to new department heads and for those who would like a refresher course. Budgets need to be completed by the departments by April 19. Future building projects, road projects and technology requests for the next three years should be included in budget requests. Open positions will also need to be built into budget requests in OpenGov. Budget hearings will begin in late April or early May.

Vest exited the meeting at 10:57 a.m.

9. COVID-19 UPDATE AND RESPONSE

No updates were given.

10. ACTION ITEMS

- A. Commissioners' Award of Excellence for January 2023 to Erika Pecina, County Clerk's Office, in the Category of Customer Relations**

MOTION: Flowerday moved and Schulte seconded approval of the Commissioner's Award of Excellence to Pecina. Flowerday, Schulte, Amundson and Yoakum voted yes. Vest was absent. Motion carried 4-0.

11. CHIEF ADMINISTRATIVE OFFICER REPORT

- A. Victory Park Press Conference - Thursday, April 27th at 1:00 p.m.**

It was the consensus of the Board that April 27th at 1:00 p.m. works for the press conference.

DISCUSSION OF BOARD MEMBER MEETINGS ATTENDED

- A. Reducing Racial & Ethnic Disparities Committee – Yoakum**

Yoakum said the meeting was cancelled.

- B. Railroad Transportation Safety District (RTSD) – Amundson/Schulte**

Vest returned to the meeting at 11:02 a.m.

Amundson reported there was discussion on the RTSD financials and budget, the 33rd and Cornhusker project including the Nebraska Department of Transportation (NDOT) \$25,000,000 commitment, the Southeast quiet zone, the privatization of the Calvert railroad crossing, and the railroad request for additional funding for a city and train traffic study. Vest added that, using historical data, the study has been estimated to cost \$4,000,000.

C. Lancaster County Mental Health Crisis Center Advisory Committee – Yoakum

Yoakum stated the meeting was cancelled.

D. Pension Review Committee – Flowerday

Flowerday said the meeting discussion focused on items around today's investment review quarterly update.

RETURNING TO ITEM 10

B. Submission of grant application to the Nebraska Crime Commission for JAG funding in the amount of \$95,734

Hoyle reviewed the application noting that the grant funds two staff positions for Project RESTORE (see agenda packet).

MOTION: Flowerday moved and Schulte seconded approval of the grant submission. Schulte, Amundson, Vest, Flowerday and Yoakum voted yes. Motion carried 5-0.

C. Submission of grant application to the Nebraska Crime Commission for VAWA funding in the amount of \$276,338

Hoyle stated the grant funds positions that address intimate partner violence (see agenda packet).

MOTION: Amundson moved and Vest seconded approval of the grant submission. Amundson, Flowerday, Schulte, Vest and Yoakum voted yes. Motion carried 5-0.

D. Authorizing the Deputy Chief Administrative Officer to sign the following Federal Grants & Programs Division SFY 2024 Application Certifications & Assurances:

- 1. SFY 2024 JAG**
- 2. SFY 2024 STOP (VAWA)**

MOTION: Amundson moved and Flowerday seconded to authorize the Deputy Chief Administrative officer to sign the grants. Schulte, Vest, Flowerday, Amundson and Yoakum voted yes. Motion carried 5-0.

12. CHIEF ADMINISTRATIVE OFFICER REPORT

- A. Victory Park Press Conference - Thursday, April 27th at 1:00 p.m.**

Item moved forward on agenda.

13. DISCUSSION OF BOARD MEMBER MEETINGS ATTENDED

- A. Reducing Racial & Ethnic Disparities Committee – Yoakum**
- B. Railroad Transportation Safety District (RTSD) – Amundson/Schulte**
- C. Lancaster County Mental Health Crisis Center Advisory Committee – Yoakum**
- D. Pension Review Committee – Flowerday**

Items A-D were moved forward on the agenda.

14. SCHEDULE OF BOARD MEMBER MEETINGS

Informational only.

15. EMERGENCY ITEMS

There were no emergency items.

16. ADJOURNMENT

MOTION: Flowerday moved and Amundson seconded to adjourn at 11:09 a.m. Flowerday, Amundson, Vest, Schulte and Yoakum voted yes. Motion carried 5-0.



Matt Hansen
Lancaster County Clerk





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LEGISLATIVE MEMORANDUM

TO: Lancaster County Board of Commissioners

FROM: Joseph D. Kohout
Brennen L. Miller
Sarah K. Wagelie

DATE: March 9, 2023

RE: Weekly Report

Good morning. Please accept this as your weekly report for the 2023 session of the Legislature for the date noted above.

This week, the Legislature continued their “normal” schedule for this time of year with morning debate and hearings in the afternoon. On Friday, the Legislature invoked cloture on the constitutional carry bill and advanced the measure to Select File. On Monday of this week, the Legislature commenced debate on LB753 – the Opportunity Scholarship Act. Yesterday, cloture was invoked on this bill and it was advanced to Select File. The remainder of this week will be spent discussing LB376 – the liquor omnibus bill.

LANCASTER COUNTY PRIORITIES

LB721 (Ballard) Appropriate funds to the Department of Transportation for the East Beltway project in Lancaster County. Senator Beau Ballard introduced legislation that asks for a \$25 Million appropriation to begin the process of planning for the East Beltway. This bill was referred to the Transportation and Telecommunications Committee. The hearing on this bill went well with testifiers including Commissioner Yoakum, Engineer Dingman, representatives from the cities of Lincoln, Waverly, the Lincoln Chamber of Commerce and LIBA. There was some concern expressed by committee members about the bill being unconstitutional due to its specificity on the project and a prohibition on funding roads projects, specifically, in legislation.

Since the hearing last week we have been working with Senator Ballard who has identified the bill as a possible personal priority for him. He continues active discussions with the Department of Transportation and with Senator Geist.

County Bridge Match Program. Two bills were introduced that address this issue.

LB124 (Moser) Change the termination date for the County Bridge Match Program. This bill extends the sunset of the County Bridge Match program on behalf of NACO. The sunset extends until June 30, 2029. The hearing on this bill occurred on Monday, January 23, 2023 and Commissioner Vest testified on behalf of Lancaster County. As well, Engineer Dingman testified in support. The bill remains held in Committee.

LB449 (Brandt) Provide an additional use for the County Bridge Match Program. This bill adds \$68 Million to the program and re-writes certain provisions. This bill is NACO's bill. The hearing on this bill occurred on March 7, 2023 before the Transportation & Telecommunications Committee. NACO, Sarpy County Engineer Dennis Wilson, and Agriculture groups testified in support. Engineer Dingman also testified in support, and fielded questions from the committee about why more bridges were rated poorly in eastern counties and why this extension wasn't a priority for the Department of Transportation. There were no opponents, but Vicki Kramer, director of the DOT, testified in a neutral capacity.

LB190 (Brandt) Authorize scheduled extension of county bridge project payments. This bill was introduced by Senator Tom Brandt, the legislation is limited to allowing for a longer period of time for a county to pay off a bridge project. This bill was referred to the Government, Military and Veterans Affairs Committee. The hearing was held Friday, February 24th. Commissioner Vest testified in support along with County Engineer Dingman. The bill remains held in Committee.

LB420 (Raybould) Require the state to pay counties for the cost of office and service facilities used for the administration of public assistance programs. This bill would seek to cover costs of State Public Assistance Programs. This bill was referred to the Government, Military and Veterans Affairs Committee. The hearing was held Friday, February 24th. Commissioner Vest testified in support on behalf of the county. NACO also supported the bill, while the Department of Health and Human Services opposed the bill through Chief Operating Officer Larry Kahl. The bill remains held in Committee.

Public Building Commissions, Joint Public Agencies, and Interlocal Cooperation.

LB287 (Brewer) Prohibit creation of joint public agencies under the Joint Public Agency Act. Affixes a date of October 1, 2023 for no more joint public agencies. This bill was referred to the Government, Military and Veterans Affairs Committee. No hearing date has been set.

LB332 (Linehan) Prohibit creation of new joint public agencies with power or authority relating to education. Prohibits joint

public agencies in education. This bill was referred to the Education Committee. No hearing date has been set.

LB322 (Linehan) Prohibit creation of new joint public agencies with power or authority relating to tax. Relating to the Joint Public Agency Act. § 13-2508 is amended to provide that no joint public agency created on or after October 1, 2023, shall exercise any power or authority relating to tax. This bill was referred to the Government, Military and Veterans Affairs Committee. **The hearing on this bill has been set for Thursday, March 9, 2023.**

Repeal of the Inheritance Tax.

LR23CA (Riepe) Constitutional amendment to prohibit the levying of an inheritance tax. This constitutional amendment would bar the county or any other political subdivision of the state from imposing an inheritance tax. On February 10, 2023, Senator Dorn filed an amendment to the constitutional amendment that I attached to a previous report. **The hearing on this bill has been set for Thursday, March 16, 2023.**

LR6CA (Erdman) Constitutional amendment to prohibit governmental entities from imposing any taxes other than retail consumption taxes and excise taxes. Amends VIII-14 to include a provision that no governmental entity in the State of Nebraska may impose taxes other than retail consumption taxes or excise taxes. The hearing was held on Friday, March 3, 2023 jointly with LR7CA and LB79.

LR7CA (Erdman) Constitutional amendment to require the state to impose a consumption tax or an excise tax on all new goods and services and to provide a tax exemption for grocery items. Amends VIII-15 to add provision requiring the State of Nebraska to impose a retail consumption tax or an excise tax on all new goods and services. Also authorizes the legislature to vest authority in political subdivisions to impose consumption or excise taxes. No exemption for taxes are allowed except for grocery items purchased for off-premises consumption. The hearing was held on Friday, March 3, 2023 jointly with LR6CA and LB79.

- **LB79 (Erdman) Adopt the Nebraska EPIC Option Consumption Tax Act.** Relation to the adoption of the Nebraska EPIC Consumption Tax Act. Section 3 repeals the Nebraska Revenue Act of 1967 and any tax collected based on that bill can no longer be collected after 2025. Section 3 repeals the Local Option Revenue Act, Qualified Judgement Payment Act, and sections § 13-319 and 13-2813 and any sales or use taxes imposed pursuant to those provisions can no longer be imposed on purchases of goods and services beginning on January 1 2026. Section 4 repeals the property tax imposed pursuant to Chapter 77 and no property taxes are imposed on real or personal property beginning on January 1,

2026. Section 5 repeals the inheritance tax imposed by § 77-2001 to 77-2040 and no inheritance taxes shall be imposed on a deceased person's estate beginning on January 1 2026. Section 6 establishes the Nebraska Taxpayers Bill of Rights. (1-5) establish the state will never impose taxes on income, property already owned or inheritance but consumption tax will remain. (1-6) establish the state will never impose 1) more than one tax on any new goods or service 2) a tax groceries purchased for off-premise consumption and 3) impose a tax on services or materials used to manufacture products for the sale to the general public. Section 7 provides in 2026 a consumption tax will be collected on taxable property or service at a rate of six and one-half percent. (10) provides that generally a registered seller is responsible for the collection of consumption taxes. (7) the Tax Commissioner may designate tax collectors. (9-11) property purchased outside the state for use in the state, wages or salaries paid by an employer for a taxable service, and business property purchased outside the state but converted in the state shall remit the consumption tax (10). (e) Land is not subject to consumption tax. Section 8 provides that no consumption tax shall be imposed on any property or service that is subject to an excise tax. (2)(a-c) no consumption tax on property or services for business, investment or educational purposes. (7)(a) engaging in business, included farming and ranching can be exempt from consumption tax. Section 9 deals with the designation of taxable property and services. Section 10 provides that on the 15th of each month, a registered seller must submit taxes to the Tax Commissioner. (c) requires a large seller to remit consumption taxes every week, along with providing a large security amount based on the past 6 months to be used as a bond. Section 13 deals with penalty provisions. Section (23) provides any person selling one or more chances is a gaming sponsor and is required to register under the act. Section (24) makes federal property taxable. Section (38) allows cities, counties and villages to impose separate consumption taxes within city limits. Creates various funds for government spending, such as Sections 53-4- providing funds for public schools. The hearing was held on Friday, March 3, 2023 jointly with LR6CA and LR7CA. Those appearing in support included ... Those appearing in opposition included the Chambers of Commerce, NE New Car & Truck Dealers Association, NACO, Nebraska Realtors® Association, NE Broadcasters Association, Grocers & Nebraska Beverage Association, NE Bankers, NFIB, NIF, NE Society of CPAs, Open Sky. NE Retail Federation, League of Municipalities, Nebraska Economic Development Association, NHA, NMA & Nebraska Dental Association.

OTHER LEGISLATION IDENTIFIED BY COMMISSIONERS

LB368 (Conrad) Create a grant program to expand and enhance criminal justice programs in a county with a city of the primary class. This legislation provides for State Funding for Community Corrections and County Corrections. Relating to criminal justice. Creates the county criminal justice enhancement grant, with the purpose of providing grants to counties to improve and expand correctional services such as cognitive behavioral programs, peer support recovery, residential housing, etc. Following Lancaster County 101,

Senator Danielle Conrad asked for information to introduce legislation to assist Lancaster County Community Corrections. We have prepared legislation in consultation with Mr. Derbin, Kim Etherton and Brad Johnson. This bill was referred to the Judiciary Committee and was heard on February 1, 2023 at 130pm.

Both Kim Etherton and Brad Johnson provided testimony following the introduction of the bill by Senator Conrad. Questions largely focused on if the resources contained within the bill would be substantial enough to properly implement the multiple provisions of the legislation. Other proponents included the ACLU of Nebraska, the Criminal Defense Attorneys of Nebraska, and RISE. There were three letters of support electronically submitted, and we are working to obtain those. There were no opponents or neutral testimony.

LB5 (Blood) Provide for compensability under Nebraska Workers' Compensation Act for mental injuries resulting from workplace violence. Adds section to include personal injury as mental injuries and illness that are unaccompanied by physical injury when caused by workplace violence (must prove causation). (9)(h)(i) inserts language stating workplace violence means a shooting, hostage situation, act of terrorism or a similar act of violence. The hearing on this bill occurred on Monday, February 13, 2023.

LB709 (Wishart) Create the Convention and Event Center Capital Construction Program. Creates a new convention center fund for cities of the Primary Class and allocates \$60 Million to the construction and allocates \$7 Million for renovation of the Lancaster Event Center and a \$4 Million appropriation for any event space located near recreational area in the county. This bill was referred to the Banking, Commerce and Insurance Committee and was heard on January 31st.

Proponents included testimony by Commissioner Amundson, Jeff Maul of Visit Lincoln, Dan Marvin, Bud Synhorst of LIBA, and Phil Erdman of the Nebraska/Iowa Equipment Dealers, among others. Questions largely focused the economic impact of the project, as well as the financing. Chair Slama inquired why the project was requesting state funding, as well as how long the area would be competing with across the region. Senator Kauth inquired how long the project would need to be up and running. The bill remains in committee and did not receive any opponents or neutral testimony.

LB515 (Walz) Adopt the Rural Economic Development Initiative Act. Relating to economic development, adopt the Rural Economic Development Initiative Act. Defines terms. Designates that grants are to be used for economic development and related activities. Appropriates \$15 million to the department for the fiscal year 2023-2024 to carry out the initiative. The hearing on this bill was held on Tuesday, January 31st.

LEGISLATION IDENTIFIED BY DEPARTMENT HEADS

Kim Etherton – LB50 (Geist) Change criminal justice provisions including set-asides, restitution, and parole; create criminal justice pilot programs; terminate an oversight committee; and create a task force. Relating to various criminal justice provisions such as problem-solving courts, restitution, and the administration of pilot programs for probation and parole. § 24-1302 is amended to provide district courts the power to establish a problem-solving court. (1) defines a problem-solving court as a drug, veterans, mental health, driving under the influence, reentry, or young adult court. (3) allows an individual to participate in problem solving court through a pretrial diversion program as a condition of probation, violation of parole or as a sentence imposed by the court. (5) declares the legislative intent that each judicial district may operate at least one problem solving court until January 1, 2024, and after January 1, 2024 the court must have at least one problem solving court per district.

Section (2) establishes a pilot program to utilize physical space and information technology resources within Nebraska courts for virtual behavioral health services. (2) limits the program to a single district. § 29-2263 is amended to provide notice to an offender eligible to have conviction set aside under § 29-2264 at sentencing and upon completion of probation. § 29-22246-69 are amended to establish a pilot program in a single district for additional assistant probation officers with the purpose of determining if the additional support results in fewer probation violations. (3) also establishes a gift fund for probationers who succeed at probation.

§ 29-2281 (4) is amended to provide that if a defendant is ordered to pay restitution, and the defendant fails to pay in full, funds shall first be applied to a restitution obligation if other costs are ordered. § 83-100.02 is amended to add “responsivity factors” to the determination of a person on parole, which are the characteristics that affect the parolee’s ability to respond favorably or unfavorably to goals. § 83-1, 111 adds sections allowing for a streamlined parole contract for qualified offenders. Lastly, Section (13) establishes a pilot program for providing structured environments to individuals on parole who have committed technical violations. This bill was referred to the Judiciary Committee and was heard on February 1, 2023 at 130pm.

Proponents included the Nebraska Attorney General’s Office, RISE, the ACLU of Nebraska, the Nebraska Criminal Defense Attorneys, and Heartland Family Services. Proponents did advocate for measures contained within LB50 to be included in larger criminal justice reform packages that may be developed this legislative session, highlighting the progress it would bring to problem solving courts. There were no opponents and no neutral testimony.

Kim Etherton – LB110 (McDonnell) Change potential conditions of pretrial release and provide for a pretrial risk assessment services pilot project. According to Kim, Lancaster County has been administering a

Pretrial Release program identical to this since 2004, including the validated risk assessment tool which UNO helped select the tool. The bill seems to be intended for Douglas County to up their pretrial release supervision program. Lancaster and Douglas jails are not administered by a Sheriff; and this bill is suggesting each county sheriff should be consulted with no exception for jurisdictions who's jails are not administered by the Sheriff. The bill has been referred to the Judiciary Committee and the hearing was held on Thursday March 2nd. The bill was supported by Douglas County Sheriff Aaron Hansen, along with parents and family members of individuals that were killed by individuals that were on pretrial release at the time of the crime. Opponents included the Nebraska Supreme Court, arguing to keep current pretrial release programs, and the Commissioner Borgeson and County Corrections Director Michael Myers of Douglas County who both stated that the bill is not needed with current county practices. The ACLU and RISE were also in opposition to the bill.

Brad Johnson – LB19 (Wayne) Change dollar amount thresholds for criminal penalty classifications. Relating to threshold dollar amount for criminal penalties. Increases the threshold amount to qualify for misdemeanor and criminal charges by raising the maximum amount for each charge. For example, a person committing theft is guilty of a class three misdemeanor where the value of the property is \$500 or less is changed to \$1,000 or less. The bill has been referred to the Judiciary Committee and was heard on Thursday, February 2nd.

Brad Johnson – LB57 (M. Cavanaugh) Adopt the Paid Family and Medical Leave Insurance Act. Relating to employment and the adoption of the Paid Family Medical Leave Insurance Act. Section (3) provides that an individual may take paid family and medical leave to take care of a 1) new child of the covered individual for the first year after birth, adoption or placement though foster care 2) a family member of the covered individual who has a serious health condition 3) to care for a covered servicemember if the they are a family member, 4) for qualifying exigency leave or 4) because the individual has a serious health condition including pregnancy.

Section (1) defines a covered individual who is employed by an employer that is subject to the employment security law or a self-employed individual who has elected coverage under the act. (8) defines family members as biological, adopted, or foster children or parents, grandparents, or a covered individual's spouse. (15) defines “qualifying exigency” as 1) any of the purposes in 29 C.F.R. § 825.126 (b)(8)(i) through (iv), 2) and various issues that may arise from a military family member being notified of active duty (15)(a-l). (17) defines “serious health condition” an illness, injury, impairment, or physical or mental condition that involves inpatient care in a hospital, hospice, or residential medical care facility, or continuing treatment by a health care provider.

Section (4) defines the rates of pay that the benefits cover. (7) states that a covered individual shall not receive assistance under this act and workers

compensation or benefits under the Employment Security Law at the same time. Section (5) details the requirements for a covered individual who is applying for benefits. Section (7) allows an individual to obtain benefits on an intermittent basis if specific conditions are met (a-c). Section (8) details the entitlements once returning from leave, such as the restoration of covered employment in the same capacity as when leave commenced, employment benefits and pay.

Section (10)(1) allows for an individual to take leave under the act concurrently with leave taken pursuant to the federal Family and Medical Leave Act. (3) states that leave benefits provided by employers are not prohibited due to the act and are not considered when calculating leave. (4) provides that the act does not diminish an employer under a collective bargaining agreement or employer's policy. Section (17) allows an employer to satisfy the requirements of the act through employer provided benefits by filing a plan with the Commissioner of Labor for approval. If approved, the covered individual retains all rights pursuant to the act such as the ability to report violations and appeal to the commissioner. Section (19) states that benefits under the act are not considered compensation under any retirement plan administered by the Public Employees Retirement Board. This bill has been referred to the Business and Labor Committee and a hearing was held on this bill on Monday, January 30th.

Brad Johnson – LB163 (McKinney) Provide for various reforms to jails and prisons, provide certain protections for prisoners, prohibit construction or expansion of prisons and jails as prescribed, and provide for oversight of the Department of Correctional Services during an overcrowding emergency by the Judiciary Committee. This bill will require capping the cost of commissary goods at 10% for state and county jails, prisons, and detention centers/institutions, raise the pay for incarcerated individuals in state facilities to the state minimum wage in NDCS, Cornhusker state industries, and any other authorized employer. This bill will also allocate five million dollars into the inmate welfare cash fund from cash reserves, it will place another five million into the reentry cash fund from cash reserves expanding them to all facilities. This bill places a ban on jail and prison expansions by prohibiting the state or any public agency from building new facilities, studying or identifying sites for new facilities, or expanding or converting portions of an existing facility to expand detention capacity until admissions and the length of stays decline over a twenty year period. This determination will be subject to review by the legislature. This bill will reduce the cost of calls by requiring that contracts be negotiated on the basis of the lowest possible cost to consumers and prohibit the state from receiving any portion of the revenue in state prisons and local jails. This bill will ban the copying of legal mail and mail from public officials and allow state officials to utilize phones in NDCS facilities including Senators, Inspector General, and Ombudsman. This bill has been referred to the Judiciary Committee and was heard on February 1st. At the request of Senator McKinney the testimony on LB163 was combined with his LB432. As such many testifiers appeared regarding the numerous provisions contained within LB432, however NACO appeared specifically in opposition to

the contents of LB163 that would cap fees on commissary items and phone calls within county correctional facilities.

Brad Johnson – LB205 (von Gillern) Adopt the Government Neutrality in Contracting Act. Relating to public lettings and contracts, adopt the Government Neutrality in Contracting Act. The purpose of the Act is to provide efficient procurement of goods and services by the government to promote the administration and completion of construction projects. A government construction proposal or bid cannot contain: a term that prohibits or encourages adhering to a collective bargaining agreement, a term that discriminates, scoring criteria based on hiring requirements, labor assignments, political affiliation, etc. Any contract containing the above-mentioned criteria is declared void. This bill was referred to the Government, Military and Veterans Affairs Committee and was heard on February 10th.

The bill was advanced to General File without an amendment. Senator McDonnell has filed 14 amendments to the bill.

Sarah Hoyle – LB420 (Raybould) Require the state to pay counties for the cost of office and service facilities used for the administration of public assistance programs. Relating to public assistance. § 68-130 is amended to provide that the state shall pay for the cost of office and facility services for public assistance programs. As noted above, the hearing on this bill took place last Thursday, February 24th. Commissioner Vest testified in support of the bill on behalf of Lancaster County. NACO also supported the bill, while the Department of Health and Human Services opposed the bill through Chief Operating Officer Larry Kahl.

Sarah Hoyle – LB473 (Geist) Create a grant program to operate a safe and secure treatment center for youth. Creates a grant program to operate, as a pilot program, a secure facility for youth. The appropriation is a one-time allocation of \$12 Million. The bill has been referred to the Judiciary Committee, and was heard on Wednesday, February 15th. Testifiers in support included a couple from Omaha whose son is living on the streets and addicted to drugs, the Douglas County Sheriff, a representative of the Omaha Police Officers Association. There was no opposition to the bill with neutral testimony from Voices for Children.

Sarah Hoyle – LB507 (Conrad) Change provisions relating to truancy, juvenile courts, the Community-based Juvenile Services Aid Program, and compulsory education. Increases funding for community-based Juvenile Services Aid. Changes mention of “truancy” to “excessive absenteeism”. Changes provisions related to funding and compulsory education; to transfer a duty; to clarify provisions; to add authority for rules and regulations to the State Board of Education. Appropriates \$8 million for each fiscal year to the Community-based Juvenile Services Aid Program. Fingerprints of a juvenile will not be taken without a court order. The county attorney will work with the school to refer the

juvenile and his or her family to community-based resources to address the juvenile's behaviors and needs. Causing a juvenile to be excessively absent is a Class III misdemeanor. The bill has been referred to the Judiciary Committee, and heard on Wednesday, February 15th.

Those testifying in support included Lancaster County, Voices for Children, ACLU Nebraska, the Criminal Defense Attorneys Association, and others. Those in opposition included the County Attorneys Association, the Omaha Police Officers Association.

Sarah Hoyle – LB687 (M. Cavanaugh) Create the Nebraska Integrated Juvenile Data Governing Body and the Nebraska Integrated Juvenile Data and Information System. Relating to juveniles; to create and provide duties for the Nebraska Integrate Juvenile Data Governing Body; to create the Nebraska Integrated Juvenile Data and Information System; to set a date the system shall begin on July, 1 2025; and to provide for reports. The hearing on this bill occurred on Thursday, February 16th. The only testifier in support was Voices for Children.

Brent Meyer – LB218 (Ibach) Change provisions relating to intent to appropriate money for management of vegetation within the banks or flood plain of a natural stream. Relating to the Noxious Weed Act, increases the amount of appropriations funded for the management of vegetation with the banks or flood plain of a natural system to \$6 million (from \$3 million) annually starting in 2023-2024. The bill has been referred to the Agriculture Committee and was heard on Tuesday, February 7th. A letter was submitted to the Committee. This bill has been advanced to General File

Pam Dingman – LB540 (Vargas) Change provisions relating to public lettings. Requires bidder to submit proof of workers' compensation insurance from all contractors and subcontractors for all contract bids over \$500,000. No hearing has been scheduled yet.

Abby Eccher – LB155 (DeBoer) Change provisions regarding the applicability of the Small Wireless Facilities Deployment Act. Relating to certain activities of a communications service provider. Amends § 86-1241 to exempt subsection (2) from the activities of communications providers that are outside the scope of the Small Wireless Facilities Deployment Act. Subsection (2) prohibits an authority from imposing a tax or regulation on communications service providers legally authorized use of a right-of-way for communication facilities. The bill was heard before the Transportation and Telecommunications Committee on Tuesday, February 7th. Senator DeBoer testified that this is a cleanup bill on the original intent of the Small Wireless Facilities Deployment Act. The bill was brought by the City of Omaha who detected a language issue when Google Fiber sought to pay the city of use of the right of way, however, was unable to do so under current language. The League of Municipalities also

testified in support to the original intent of the language. There were no opponents to the bill.

Abby Eccher – LB683 (Transportation and Telecommunications)

Create the Nebraska Broadband Office and provide duties. Introduced at the request of the Governor, the bill creates the Nebraska Broadband Office under the Department of Transportation and moves it away from the Nebraska Public Service Commission. The bill requires that there be active engagement with a multitude of organizations including schools, regional economic development organizations, public power districts, business and industry, health care institutions, etc. The bill was heard before the Transportation and Telecommunications Committee on Tuesday, February 7th. Vicki Kramer, the recently appointed Director of the Department of Transportation, testified in support of the bill, saying her department is qualified to oversee broadband expansion amid the influx of federal funds. AARP, the League of Municipalities, the Nebraska Farm Bureau, and other agriculture associations supported the bill. There were no opponents, but Dan Watermeier, on behalf of the Public Service Commission, testified in a neutral capacity that the PSC is currently working to meet deadlines for federal funds and just recently brought on an outreach coordinator, but understands that this may need to be a cabinet level position. Allo Communications, the Nebraska Telecommunications Association, and Consolidated Companies also testified in neutral, with concerns about how long the transition may take between PSC and NDOT, especially with important deadlines for federal funds imminent, and the impact this transition may have on broadband providers.

Sheriff's Office – LB447 (Bostar) Provide an income tax deduction for retired firefighters for health insurance premiums, rename and change provisions of the Law Enforcement Education Act to include tuition waivers for professional firefighters and dependents, and provide powers and duties for the Department of Revenue.

Relating to first responders. Amends § 85-2601 to 85-2604 to be known as the First Responder Recruitment and Retention Act. § 85-2602 adds a definition of firefighters to be covered in the act. Allows for a currently serving law enforcement officer to apply to have their tuition waived by filing with the Department of Revenue. Section (2) provides that a legal dependent of a law enforcement officer may have a legal dependents college education covered if they maintain satisfactory performance. Section (5) is inserted allowing the same tuition coverage for firefighters as law enforcement officers, including the tuition reimbursement for a legal dependent. Each legal dependent receiving a tuition waiver must file an agreement with the state detailed in Section (7). The bill was heard before the Revenue Committee on Wednesday, February 8th and was widely supported by law enforcement, firefighters, and the League of Municipalities. Support of the Lancaster County Board of Commissioners was highlighted during the testimony given by the Lancaster County Sheriff's Office. There were no opponents and no neutral testimony. The bill was prioritized by Senator Geist and advanced to General File by the Revenue Committee.

Assessor's Office – LB820 (Albrecht) Adopt the Agricultural Valuation Fairness Act. LB820 declares that sales of agricultural and horticultural land are influenced by uses other than agricultural or horticultural purposes and cause the price paid for agricultural land and horticultural land to exceed the value such land has for agricultural or horticultural purposes. Agricultural and horticultural land will be assessed based on its capacity to produce income, called agricultural use value. The Nebraska Constitution, (Article VIII, Section 1, subsections (4) and (5)), authorizes this method of assessment. Procedurally, LB 820 establishes an Agricultural Land Valuation Committee to establish agricultural land values by Land Capability Groups (LCG) for agricultural land throughout the state. Land values are established utilizing a production approach to value. Gross income will be computed using an eight-year average yield data, with the highest and lowest values removed. Gross income is reduced to net income by utilizing expense ratios. The net income is then capitalized to determine assessed value. The capitalization rate is also determined by the committee and is calculated to valuations within 69-75% of market value ensuring assessed values are uniformly and proportionately assessed within the class of Agricultural Land. LB 820 keeps the county assessor responsible for classifying land. County assessors currently inventory agricultural land on a productivity index making the implementation of this bill simple at the county level. County Assessors have representation on the Agricultural Land Valuation Committee created in this bill and have the option to petition the Tax Commissioner for alternative values they determine are not uniform and proportionate.

In addition to the fairness in assessment resulting from this method, LB 820 also contains limitations to assure the resulting values for all agricultural and horticultural land statewide cannot be above the current market-based standard of 75% of value and cannot increase more than 3.5% over the prior year. LB 820 would be operative for 2024, providing sufficient time for county assessors and the Department of Revenue to implement. The hearing on this bill occurred on Friday, February 3, 2023 before the Revenue Committee. The bill did face some significant opposition at the hearing as well as concerns from agriculture groups that the bill may have an adverse effect.

Commissioners - LB433 (Jacobson) Provide requirements for distribution of funding for behavioral health regions. Relating to behavioral health services. Any appropriation to be allocated to a behavioral health region shall be utilized to provide activities pursuant to the approved annual budget of the behavioral health region. The director shall have the power to allow for the reassignment of funds to maximize the ability of a region to implement new behavioral health services when circumstances occur.

Testimony in support included the Administrators of Regions 2, 5, and 6, a member of the Region 2 Governing Board, and NABHO. DHHS opposed the bill and irritated Senator Jacobson.

Treasurer Garver – LB370 (Linehan) Require a notice relating to the availability of certain tax credits. Relating to property taxes. § 77-1701 is amended to provide that a county treasurer is to provide a statement informing the taxpayer of the Nebraska Property Tax Incentive Act Credit when providing notice of taxes or special assessments. The hearing on this bill occurred on February 16, 2023.

Treasurer Garver – LB577 (J. Cavanaugh) Change provisions relating to collection of delinquent real property taxes by sale of real property. Requires Treasurers to provide multiple notices to delinquent property taxpayers before and after-tax sales. Limits value of property eligible for treasurers' deeds. Treasurer Garver opposes section 1-4 of the bill but supports section 5. No hearing date has been set.

Treasurer Garver – LB97 (Clements) Change provisions relating to required reports for inheritance tax. Relating to revenue and taxation, changing provisions relating to required reports for inheritance tax. § 77-2015 is amended to provide that a petitioner in an independent proceeding with the sole purpose of determining inheritance tax, must submit a report to the county treasurer once the inheritance tax is determined. Inserts a requirement that the county treasurer must submit an annual report on inheritance tax determinations to the Department of Revenue and the Department then must make each report public online. The hearing on this bill occurred on February 22, 2023 before the Revenue Committee. Those testifying in support included the Nebraska State Bar Association, Platte Institute & Nebraska Federation of Independent Business. The bill has been advanced to General File with AM504 which is attached with this report.

Commissioners – LB394 (Erdman) Change provisions relating to the determination of damages as a result of eminent domain. Relating to eminent domain. Provides new compensation criteria to persons whose properties are subject to public use by eminent domain. For property other than agricultural land, the damages shall include: i) the fair market value of the condemned property, ii) reasonable severance, iii) abstracting expenses and for agricultural lands i) two times the fair market value ii) reasonable severance damages (including the replacement costs of dwellings, garages, sheds, barns, septic systems, etc.) and iii) abstracting expenses. Engineer Dingman testified on behalf of the Lancaster County. Others in opposition included the League of Municipalities, NACO, the Nebraska Power Association, the Nebraska Association of School Boards.

Commissioners - LB187 (J. Cavanaugh) Require appointment of counsel for tenants in eviction proceedings in counties containing a city of the metropolitan class or primary class. Relating to civil actions, requiring appointment of counsel at county expense in eviction proceedings and various other changes. Requires courts within a county of a city of metropolitan

class or primary class in eviction proceedings to appoint counsel for the tenant unless already represented. An eviction proceeding is an action involving eviction, forcible entry and detainer, and possession or premises. A counsel already appointed shall apply before proceedings for fees and services performed. Requires the Supreme Court, by July 1, 2024, to provide guidelines for attorneys appointed under the section. A statement informing a tenant being sued of their right to representation is required in the delivered complaint and summons.

DOUGLAS COUNTY BILLS

LB317 (von Gillern) Change provisions relating to inspection of real property by county assessors. Requires that the inspections be conducted in a manner as directed by the county assessor. This bill was referred to the Revenue Committee and the hearing was held on Thursday, February 16th.

LB337 (Riepe) Change provisions relating to disclosure of patient information under the Mental Health Practice Act. Allows for the disclosure of information by a mental health professional when permitted by HIPAA. The bill was referred to the Health and Human Services Committee and has been set for public hearing on February 3, 2023. Those who testified in support included Lancaster County Board of Commissioners, NACO, Region 6 Behavioral Healthcare. There was no opposition at the hearing. The bill has been placed on General File.

LB381 (M. Cavanaugh) Adopt the Mental Health Wellness Act and authorize county sales and use taxes. Related to revenue and taxation, to adopt the Mental Health Wellness act. Provides that a county may upon adoption of a resolution by the vote of two-thirds majority of the county board impose a tax of one-half of one percent on sales tax transactions to be used for mental health services. The power to tax shall not be implemented until the question of imposing a tax is submitted during a statewide or general election in the county. Harmonizes various other tax provisions to account for the section.

LB551 (J. Cavanaugh) State intent to appropriate funds to certain counties for long-term care facility operations and services. Appropriates \$10 million for grants for long-term care facilities in counties with a city of the metropolitan class. The hearing on this bill was held on February 24th.

LB570 (Vargas) Adopt the Overdose Fatality Review Teams Act. This bill creates county level multidisciplinary teams to deal with overdoses. The hearing on this bill was held on February 23rd.

LB612 (McDonnell) Appropriate funds to the Department of Administrative Services. Appropriates \$4 million to reimburse counties for the lease of office space to the Department of Health and Human Services and Probation. The hearing on this bill has been scheduled for March 16, 2023.

SARPY COUNTY BILLS

LR1CA (Blood) Constitutional amendment to require the Legislature to reimburse political subdivisions as prescribed. Introduced at the request of Sarpy County Board of Commissioners, the bill amends Article III, §22 by protecting political subdivisions from being subject to responsibility for a program created after the year 2024, or an increased level of service required under an existing program after the year 20204 unless the subdivision is fully reimbursed by the state for a new responsibility or increased level of service. The hearing on this bill took place on February 24th. Proponent testimony included NACO, Sarpy County Board of Commissioners, the League of Municipalities, the Hall County Board of Commissioners, and Nebraska Taxpayers for Freedom, numerous school associations, and the Nebraska Farmers Union. There was no opposition testimony. The resolution was advanced by the Government, Military & Veterans Affairs Committee with AM591 which is attached with this report.

LB4 (Sanders) Change homestead exemption provisions relating to qualifications, application requirements, and penalties. Introduced at the request of the Sarpy County Board of Commissioners. the bill amends § 77-3506 to include an honorably discharged veteran who is not considered a paraplegic under § 75-3526-3528 for a temporary service-connected disability to be eligible for the homestead exemption. For this new section application for the exemption is due annually rather than every five years for a permanent disability. Furthermore, the sections allowing surviving spouses are amended to be subject to application every year. 77-3506 (3) A provision is inserted that if a veteran who is granted homestead under permanent disability dies during the 5-year period in which they are approved, the surviving spouse will continue to receive homestead benefits for that period. § 77-3512(e). § 77-3513 requires county assessor to mail notice of homestead exemption in the current year to those required to refile. § 77-3522 (1) inserts a requirement for “knowingly” assisting another in preparation of a false statement for homestead exemption. (2) inserts: failure to notify the county assessor of a change in statutes may result in the claim being disallowed and if the claim is allowed taxes are owed under exempt period. (3) County assessor may revoke if they believe exemption is improper. This bill was referred to the Revenue Committee and was heard on Thursday, January 26, 2023. The bill has been advanced to General File with AM284.

LB769 (Holdcroft) Authorize use of the Critical Infrastructure Facilities Cash Fund to develop a sewer system. This bill would create a fund at the Department of Economic Development and appropriate \$60 Million to said fund. The primary beneficiary would be the Sarpy County sewer project. The hearing on this bill occurred on Wednesday, February 1, 2023. The committee seemed reluctant to authorize an expenditure for this purpose.

NACO BILLS

LB3 (Sanders) Change provisions for tax levies for bonds issued by political subdivisions. Relating to Taxes Levied on Bonds § 10-110, 10-402, 10-403, 10-405, 10-507, 10-711, 10-804, § 13509 (4). This bill changes when a tax can be levied for the payment of interest on county and city bonds and provides a deadline for notifying the county assessor of approved bonds in order to correct valuation of property. The time frame for when taxes can be levied for bonds is changed from when the bond becomes due to when bonds are issued or authorized for issue. A provision is added that provides deadlines for the county assessor in assessing property valuations in a political subdivision that has approved a bond since the last time property values were assessed. If the county assessor receives a full legal description of the property subject to the bond before July 1 or August 1 for cities or metropolitan areas, then the bond is included in the valuation for the current year. If this deadline is missed, then the bond is included in the valuation for the next year. Bill was referred to the Banking, Commerce and Insurance Committee and occurred on January 31, 2023. The bill has been advanced to Select File.

LB147 (Kauth) Change procedures for property tax refunds. Relating to property tax refunds. § 77-1736 is amended to allow the county assessor to waive the requirement to notify a political subdivision whose share of a refund is less than one thousand dollars by notifying the county treasurer in writing. Referred to the Revenue Committee and the hearing was held on February 1, 2023. The bill has been advanced to General File and was debated last week. However, the bill came under a filibuster and the body proceeded on without taking a vote on the measure. It is unknown if the bill will return for consideration this session.

LB160 (McDonnell) Change contribution rates relating to supplemental retirement plans for certain law enforcement personnel under the County Employees Retirement Act. Relating to retirement plans for law enforcement officers in counties with a population less than eighty-five thousand inhabitants that participate in the Retirement System for Nebraska Counties. The rate for contributions from other county employees and county itself is raised to a rate of three percent (previously two percent). The hearing on this bill occurred on February 14, 2023.

LB247 (Lippincott) Change provisions relating to issuance of a certificate of title for certain motor vehicles. Relating to motor vehicles. § 28-431 is amended to provide that the county treasurer shall issue title (language of county “clerk” removed) to a motor vehicle obtained in connection with a crime and subsequently sold by law enforcement. This bill was referred to the Transportation & Telecommunications Committee and heard on January 24, 2023. The bill has been advanced to Select File.

LB344 (Armendariz) Change provisions relating to issuance of a certificate of title for certain motor vehicles. Relating to the Nebraska Tax Incentive Act. §77-6702 is amended to exclude property taxes that at the time

of payment were delinquent for five years or more from community college taxes and school district taxes. The bill has not yet been scheduled for public hearing.

LB449 (Brandt) Provide an additional use for the County Bridge Match Program. This bill adds \$68 Million to the program and re-writes certain provisions. This bill is NACO's bill. The hearing on this bill occurred on March 7, 2023 before the Transportation & Telecommunications Committee. NACO, Sarpy County Engineer Dennis Wilson, and Agriculture groups testified in support. Engineer Dingman also testified in support, and fielded questions from the committee about why more bridges were rated poorly in eastern counties and why this extension wasn't a priority for the Department of Transportation. There were no opponents, but Vicki Kramer, director of the DOT, testified in a neutral capacity.

LB483 (Raybould) Redefine qualifying mutual financial institution for purposes of regulation of public funds deposit security. Allows the deposit of public funds into credit unions. The hearing on this bill occurred on March 7, 2023.

LB28 (Erdman) Change provisions relating to decisions on appeals under the Tax Equalization and Review Commission Act. Relating to the Tax Equalization and Review Commission and the appeals process. § 77-5015 is amended to reset a property's tax value for the previous assessed year if the commission has not reached a decision on appeal by the date when the first half of the following year's property taxes become delinquent. The bill was advanced to General File and NACO is asking for our assistance in opposing the bill.

The amendment to the bill, AM351 requires that if the decision of the Tax Equalization and Review Commission returns an amount that is higher than the amount reverted to, the property owner must pay the taxes on the additional amount with accrued interest from the date it was reverted, at an interest rate of that set in Neb. Rev. Stat. Sec. 45-103 plus three percent. The bill has been advanced to General File.

On February 23, 2023, Senator Erdman filed AM435 which we are advised by NACO is the fruit of compromise with Senator Erdman. We will continue to follow this issue.

HEARINGS SCHEDULED FOR THE NEXT WEEK

Thursday, March 9, 2023
Judiciary Committee

LB668 (Aguilar) Authorize mental health professionals and practitioners to take persons into emergency protective custody and provide for a training and certification process. Relating to mental health; to authorize mental health practitioners to take persons into emergency protective custody as prescribed; to

provide a certification process and duties for the Department of Health and Human Services; to change provisions relating to commencement of mental health board proceedings; to define ‘licensed mental health practitioner’; Section 71-919 eliminates a provision limiting mental health professionals from limiting a person they have probable cause to believe is mentally ill and dangerous or a dangerous sex offender; to harmonize provisions; and to repeal the original sections.

Nebraska Association of Behavioral Health Organizations: Monitor
Police Chiefs Association of Nebraska: Support
Nebraska Association of County Officials: Monitor

Revenue Committee

LB322 (Linehan) Prohibit creation of new joint public agencies with power or authority relating to tax. Relating to the Joint Public Agency Act. § 13-2508 is amended to provide that no joint public agency created on or after October 1, 2023, shall exercise any power or authority relating to tax.

Nebraska Association of County Officials: Oppose

LB529 (Hansen) Change provisions of the Property Tax Request Act. Updates property tax postcard and meeting procedures. This bill would update the postcard bill to also include that at least one elected official needs to attend the presentation.

Nebraska Association of County Officials: Support
Nebraska Association of School Boards: Support

Tuesday, March 14, 2023 ***Appropriations***

LB770 (M. Cavanaugh) Require the Secretary of State to audit the offices of the Department of Motor Vehicles, the election commissioners, and the county clerks and all polling places for compliance with the Americans with Disabilities Act. Relating to appropriations, to state intent to appropriate 200 million dollars from the Coronavirus State Fiscal Recovery Fund to the Department of Natural Resources for the fiscal year 2023-24. On or before September 30, 2023, the Department of Natural Resources shall award the grant to a city of the primary class for eligible expenses. \$20,000,000 will be appropriated to the Department of Environment and Energy from the Coronavirus State Fiscal Recovery Fund. The Department of Environment and Energy to small and rural communities to install reverse osmosis systems. Grant recipients shall only spend the grant in compliance with the federal American Rescue Plan Act of 2021.

Wednesday, March 15, 2023 ***Government, Military & Veterans Affairs Committee***

LB364 (Hunt) Provide for election of election commissioners and eliminate certain deputy positions. Section (19) is inserted providing that an election commissioner shall be elected in each county having a population of more than four hundred thousand inhabitants at the statewide general election in 2024 for a term of two years thereafter and in 2026 a term of four years thereafter. Relating to elections. § 11-119 is amended to provide that the election commissioner shall execute a penalty bond with a penalty of ten thousand dollars. Various other provisions involving elected officials are updated to account for the election commissioner.

Nebraska Association of County Officials: Oppose

Revenue Committee

LB211 (Blood) Adopt the Property Tax Circuit Breaker Act. Relating to revenue and taxation, to adopt the Property Tax Circuit Breaker Act. The purpose of the bill is to provide tax credits to taxpayers with limited income to pay property taxes. Agricultural taxpayers can qualify for a credit in an amount equal to the property taxes paid on the agricultural land in the most recent tax year minus 7% of the individual's federal adjusted gross income. A residential taxpayer can qualify for a property that they own or rent (rent credit is the amount of rent paid for right to occupy) and the credit shall not exceed 200% of the average taxes paid on single family residential property in the area or property owned. For rental properties, the amount shall not exceed 20% of the total amount of rent paid. Only one tax credit per resident. The department may allow up to 74,000,000 in agricultural credits and 126,000,000 for residential credits.

Nebraska Association of County Officials: Oppose

Thursday, March 16, 2023
Appropriations Committee

LB411 (Dungan) Appropriate funds for Wyuka Cemetery. Relating to appropriations for the Wyuka Cemetery. \$1,500,000 from the general fund for 2023-2024 for the purpose of rehoming the mural previously located at the Pershing Auditorium to Wyuka.

LB511 (Brewer) Appropriate funds to the Department of Administrative Services. Appropriates \$26 million for mobile radios to provide interoperable communications between state agencies and local volunteer fire departments and emergency squads.

Nebraska Association of County Officials: Support

LB612 (McDonnell) Appropriate funds to the Department of Administrative Services. Appropriates \$4 million to reimburse counties for the lease of office space to the Department of Health and Human Services and Probation.

Introduced at the request of the Douglas County Board of Commissioners.

Nebraska Association of County Officials: Support

Government, Military & Veterans Affairs Committee

LB365 (Hunt) Permit counties to conduct elections by mail. Relating to elections. §32-960 allows the election commissioner or county clerk to apply to the Secretary of State to mail ballots for all elections regardless of county size (current statute allows for the application of mail ballots in a county less than ten thousand inhabitants).

Nebraska Association of County Officials: Support

This concludes our report for this week.

AMENDMENTS TO LR1CA

Introduced by Government, Military and Veterans Affairs.

1 1. On page 1, line 6, after "22" insert ", and to add a new section
2 31 to Article III"; and after line 21 insert:

3 III-31 Beginning on January 1, 2025, if the Legislature by general
4 law imposes a program upon any political subdivision of the state, or
5 increased level of expenditure required under an existing program upon
6 any political subdivision of the state, as those terms are defined by the
7 Legislature, the costs of such programs or increased level of service
8 shall be reimbursed by the state in such manner as the Legislature may
9 prescribe.

10 2. On page 2, line 3, after "responsibilities" insert "and
11 programs".

AMENDMENTS TO LB97

Introduced by Revenue.

1 1. Strike the original sections and insert the following new
2 sections:

3 Section 1. Section 77-2015, Revised Statutes Cumulative Supplement,
4 2022, is amended to read:

5 77-2015 (1) Each petitioner in a proceeding to determine
6 inheritance tax personal representative of an estate shall, upon the
7 entry of an order determining inheritance tax, if any distribution of any
8 proceeds from an estate, submit a report regarding inheritance taxes to
9 the county treasurer of the county in which the inheritance tax
10 determination was conducted. The report shall be submitted on a form
11 prescribed by the Department of Revenue and shall include the following
12 information: estate was administered.

13 (a) The amount of inheritance tax revenue generated under section
14 77-2004 and the number of persons receiving property that was subject to
15 tax under section 77-2004 and on which inheritance tax was assessed;

16 (b) The amount of inheritance tax revenue generated under section
17 77-2005 and the number of persons receiving property that was subject to
18 tax under section 77-2005 and on which inheritance tax was assessed;

19 (c) The amount of inheritance tax revenue generated under section
20 77-2006 and the number of persons receiving property that was subject to
21 tax under section 77-2006 and on which inheritance tax was assessed; and

22 (d) The number of persons who do not reside in this state and who
23 received any property that was subject to tax under section 77-2004,
24 77-2005, or 77-2006 and on which inheritance tax was assessed.

25 (2) ~~The On or before July 1, 2023, and on or before July 1 of each~~
26 ~~year thereafter,~~ the county treasurer of each county shall compile and
27 submit a report regarding inheritance taxes generated from January 1,

1 2023, through June 30, 2023, to the Department of Revenue on or before
2 August 1, 2023. Beginning July 1, 2023, the county treasurer of each
3 county shall compile and submit a report regarding annual inheritance
4 taxes generated from July 1 of each year through June 30 of the next
5 year, to the Department of Revenue on or before August 1, 2024, and on or
6 before August 1 of each year thereafter. The reports shall be submitted
7 on a form prescribed by the Department of Revenue and shall include the
8 following information:

9 (a) ~~(1)~~ The amount of inheritance tax revenue generated under
10 section 77-2004 and the number of persons receiving property that was
11 subject to tax under section 77-2004 and on which inheritance tax was
12 assessed;

13 (b) ~~(2)~~ The amount of inheritance tax revenue generated under
14 section 77-2005 and the number of persons receiving property that was
15 subject to tax under section 77-2005 and on which inheritance tax was
16 assessed;

17 (c) ~~(3)~~ The amount of inheritance tax revenue generated under
18 section 77-2006 and the number of persons receiving property that was
19 subject to tax under section 77-2006 and on which inheritance tax was
20 assessed; and

21 (d) ~~(4)~~ The number of persons who do not reside in this state and
22 who received any property that was subject to tax under section 77-2004,
23 77-2005, or 77-2006 and on which inheritance tax was assessed.

24 (3) On or before September 1, 2023, and on or before September 1 of
25 each year thereafter, the Department of Revenue shall compile and
26 aggregate such treasurer reports received from each county and make each
27 county report and a statewide aggregate of such county reports available
28 to the public on the Department of Revenue's website.

29 Sec. 2. Original section 77-2015, Revised Statutes Cumulative
30 Supplement, 2022, is repealed.

31 Sec. 3. Since an emergency exists, this act takes effect when

1 passed and approved according to law.

Kissel Kohout ES Associates LLC
Lancaster County Board of Commissioners
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Document	Senator	Position	Committee	Status	Description
LB8	Blood		Judiciary 03/09/2023	In Committee 01/09/2023	<p>Change provisions of the Mobile Home Landlord and Tenant Act and provide for certificates of title and liens for abandoned mobile homes</p> <p>Relating to Mobile Homes Title Transfer § 60-149 and sections of the Mobile Home Landlord and Tenant Act. This bill starts by amending the title process of motor vehicles. transfer of title for a motor vehicle by operation of law involving inheritance, bankruptcy, etc. 2(b) is deleted because the provision is covered nearly identically in the same section. 1(b) adds that a title can be issued for a motorhome and 3(a) exempts requiring satisfactory proof of ownership for title under section 18 or 22 of the act. § 60-192 (2) deletes a requirement that requires the owner of a vehicle less than 10 years of age to provide a statement of mileage at time of transfer prior to January 1, 2021. The Mobile Home Landlord Tenant Act is amended in a tenant friendly way. § 76-1453 (1) adds that any person or class damaged by a violation of the Mobile Home Landlord Tenant Act or a breach of a rental agreement may bring civil action. § 76-1457 (7) adds that other lienholder means a person other than the landlord who holds a lien or security interest in a mobile home. § 76-1475 (5) adds that a tenant may terminate a rental agreement by giving the landlord 30 day notice and a landlord may only terminate a rental agreement as authorized by § 76-14, 104 which limits termination methods to very specific only prescribed by the Act. (5) is also strengthened by the language of "landlord shall not" cancel a rental agreement solely for making the space available. Lastly (5) removes an agreement option that requires removal of the tenant at expiration of lease, landlord shall give tenant 30 days notice before exercising option. Further sections go on to insert language that the landlord shall not 1) deny on the basis of disability. 2) the tenant has the right to sell their mobile home and 3) collect a fee from the selling of a mobile home. § 76-14-106 (2-3a-b) inserts requirements for landlord acting in retaliation due to tenant's reasonable actions and the tenants entitlement to remedies. (3 a-b) removes a landlord from being able to bring action in violation of housing code due to tenants lack of reasonable care or tenant is in default of five days past when rent is due. Other landlord friendly sections are deleted, such as t, the tenant having to give notice to landlord of prospective purchaser, landlord's ability to approve or disapprove of prospective purchaser, landlord ability to prescribe requirements concerning physical appearance of mobile home, etc.</p> <p>Nebraska Association of County Officials: Neutral</p>
LB643	Brewer		Judiciary 03/09/2023	In Committee 01/20/2023	<p>Adopt the Abandoned Mobile Home Act and change provisions relating to abandoned vehicles</p> <p>Allows treasurer to issue a title following the landlord sale of abandoned mobile homes. Authorizes county board to abate taxes after sale.</p>
LB668	Aguilar		Judiciary 03/09/2023	In Committee 01/20/2023	<p>Authorize mental health professionals and practitioners to take persons into emergency protective custody and provide for a training and certification process</p> <p>Relating to mental health; to authorize mental health practitioners to take persons into emergency protective custody as prescribed; to provide a certification process and duties for the Department of Health and Human Services; to change provisions relating to commencement of mental health board proceedings; to define "licensed mental health practitioner"; Section 71-919 eliminates a provision limiting mental health professionals from limiting a person they have probable cause to believe is mentally ill and dangerous or a dangerous sex offender; to harmonize provisions; and to repeal the original sections.</p> <p>Nebraska Association of Behavioral Health Organization: Monitor Police Chiefs Association of Nebraska: Support Nebraska Association of County Officials: Monitor</p>

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Document	Senator	Position	Committee	Status	Description
LB192	Halloran		Revenue 03/09/2023	In Committee 01/11/2023	<p>Change the definition of household income for homestead exemptions</p> <p>Relating to taxation and the definition of “household income” in §77-3504 for homestead exemptions. Removes social security benefits from the definition to the extent they are deducted for federal income tax purposes.</p> <p>Nebraska Association of County Officials: Support</p>
LB322	Linehan		Revenue 03/09/2023	In Committee 01/13/2023	<p>Prohibit creation of new joint public agencies with power or authority relating to tax</p> <p>Relating to the Joint Public Agency Act. § 13-2508 is amended to provide that no joint public agency created on or after October 1 2023 shall exercise any power or authority relating to tax.</p> <p>Nebraska Association of County Officials: Oppose</p>
LB344	Armendariz		Revenue 03/09/2023	In Committee 01/17/2023	<p>Exclude certain delinquent taxes from qualifying for tax credit under the Nebraska Property Tax Incentive Act</p> <p>Introduced at the request of the Nebraska Association of County Officials. Relating to the Nebraska Tax Incentive Act. § 77-6702 is amended to exclude property taxes that at the time of payment were delinquent for five years or more from community college taxes and school district taxes.</p> <p>Nebraska Association of County Officials: Support</p>
LB529	Hansen, B.		Revenue 03/09/2023	In Committee 01/19/2023	<p>Change provisions of the Property Tax Request Act</p> <p>Updates property tax postcard and meeting procedures.</p> <p>Nebraska Association of County Officials: Support Nebraska Association of School Boards: Support</p>
LB534	Slama		Appropriations 03/13/2023	In Committee 01/19/2023	<p>Appropriate federal funds to the Department of Environment and Energy for community water systems</p> <p>Relating to appropriations, to appropriate \$150,000,000 of federal funds for the fiscal year 2023-24 to the Department of Environment and Energy to provide grants for small and rural communities to construct drinking water infrastructure projects that are eligible under the Drinking Water State Revolving Fund. Grant recipients will only spend the grant in compliance with the act. Due to emergency, the law takes effect when approved.</p>
LB446	Bostar		Banking, Commerce and Insurance 03/13/2023	In Committee 01/18/2023	<p>Adopt the Peer-to-Peer Vehicle Sharing Program Act</p> <p>Relating to motor vehicles, to adopt the Peer to Peer Vehicle Sharing Program Act. The bill provides guidelines for insurance and peer to peer programs, which are defined as a vehicle sharing program that connects owners with drivers to enable the sharing of vehicles. Section (3) provides that a peer to peer program shall assume all financial liability on behalf of an owner of a vehicle during the sharing period. The act establishes various insurance guidelines in section (4) and (5). Section (13) provides the vehicle requirements for a vehicle being used in the program, such as verifying there are no safety recalls.</p>

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LB367	Conrad		Business and Labor 03/13/2023	In Committee 01/17/2023	Adopt the Fair Chance Hiring Act Relating to labor. To adopt the Fair Chance Hiring Act. § 48-202 is amended to expand the protections of what an employer can ask in an application regarding the applicant's criminal history from only applying to public employers to all employers and employment agencies. A section is inserted providing that when an employer makes a conditional offer of employment, the employer then may ask the employee to disclose information about criminal history. The request for disclosure is limited to only those offenses that would disqualify one from employment. A process is provided in which an employer can reject an applicant for criminal history, allowing the applicant to respond to the employer. Employers are required to keep records of rejected applicants for the commission to review.
LB516	Walz		Education 03/13/2023	In Committee 01/19/2023	Provide and change powers and duties for the State Department of Education, Commissioner of Education, State Board of Education, and the state school security director, provide grants to school districts for security-related infrastructure projects, and provide grants to educational service units and local public health departments to hire school psychologists and licensed mental health practitioners as prescribed Relating to schools. To provide a duty to the Commissioner of Education and the state school security director; to change funding intent for the School Safety and Security Reporting System Act; hiring employees to assist schools and place them under the direction of the state school security director. to provide powers and duties to the State Department of Education and State Board of Education; to provide grants to school districts for security-related infrastructure projects; to provide grants to educational service unites and local public health departments to hire school psychologists and licensed mental health practitioners as prescribed; to harmonize provisions; and to repeal the original section. Nebraska Association of School Boards: Support
LB506	Bostar		Appropriations 03/14/2023	In Committee 01/19/2023	State intent to appropriate federal funds to the Department of Natural Resources and the Department of Environment and Energy Relating to appropriations, to state intent to appropriate 200 million dollars from the Coronavirus State Fiscal Recovery Fund to the Department of Natural Resources for the fiscal year 2023-24. On or before September 30, 2023, the Department of Natural Resources shall award the grant to a city of the primary class for eligible expenses. \$20,000,000 will be appropriated to the Department of Environment and Energy from the Coronavirus State Fiscal Recovery Fund. The Department of Environment and Energy to small and rural communities to install reverse osmosis systems. Grant recipients shall only spend the grant in compliance with the federal American Rescue Plan ACT of 2021.
LB768	DeKay		Appropriations 03/14/2023	In Committee 01/20/2023	Transfer money from the Cash Reserve Fund to the Critical Infrastructure Facilities Cash Fund Relating to the Cash Reserve Fund; provides the State Treasurer shall transfer \$30,000,000 from the Cash Reserve Fund to the Critical Infrastructure Facilities Cash Fund after July 1, 2023 but before January 1, 2024.

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Document	Senator	Position	Committee	Status	Description
LB478	Wayne		Education 03/14/2023	In Committee 01/19/2023	<p>Change provisions relating to the Nebraska Juvenile Code and education programs in state institutions that house juveniles, provide powers and duties to the State Department of Education and the State Board of education to establish an educational division responsible for the education of certain juveniles, and provide a termination date for the superintendent of institutional schools</p> <p>Relating to juveniles to change provisions of NE juvenile code, provisions relating to state institutions housing juveniles, to change and provide termination date for superintendent of institutional schools, provide powers and duties to the State Department of Education and the State Board of education relating to establishing an educational division responsible for the education of certain juveniles. Courts now must notify superintendent of juvenile's school district within 24 hours of them being detained, placed, or committed outside of their home. All school districts that serve juveniles detained, placed, or committed outside juvenile's home are accredited. State Department of Education shall establish educational division for juveniles placed or committed outside their home byefore July 1, 2024. The division functions as a school district. Can contract with other schools for services. After July 1, 2024, the responsibility for education programs that service comitted or placed juveniles shall transfer to the State Department of Education who will also assume responsibility for all contracts, and assume ownership of all books, documents, and records of the Department of Health and Human Services pertaining to the duties and functions transferred to the State Department of Education pursuan tto the State Department of Education.</p>
LB364	Hunt		Government, Military and Veterans Affairs 03/15/2023	In Committee 01/17/2023	<p>Provide for election of election commissioners and eliminate certain deputy positions</p> <p>Section (19) is inserted providing that an election commissioner shall be elected in each county having a population of more than four hundred thousand inhabitants at the statewide general election in 2024 for a term of two years thereafter and in 2026 a term of four years thereafter. Relating to elections. § 11-119 is amended to provide that the election commissioner shall execute a penalty bond with a penalty of ten thousand dollars. Various other provisions involving elected officials are updated to account for the election commissioner.</p> <p>Nebraska Association of County Officials: Oppose</p>
LB167	Slama		Judiciary 03/15/2023	In Committee 01/11/2023	<p>Provide requirements for depositions of certain children</p> <p>Relating to criminal procedure to provide requirements for depositions of certain children. § 29-1917 is amended to exempt from depositions in criminal trials, children who are 18 or younger who have undergone a video-recorded forensic interview at an accredited child advocacy center. However the court can still order the deposition of a child who has undergone an interview at a child forensic center if the parties agree or the deposition will aid in the disclosure of evidence that is not reasonably available by other means. The court may limit the deposition of a previously interviewed child to protect them from emotional harm or distress.</p>
LB620	McDonnell		Judiciary 03/15/2023	In Committee 01/19/2023	<p>Change provisions relating to arraignment and hearings for certain juveniles</p> <p>Relating to juveniles. Allows for accused to be arraigned in county court or district court if 12 years of age or older instead of 14 years of age or older when an alleged offense punishable as a Class I, IA, IB, IC, ID, II, or IIA felony was committed. To except certain offenses; to eliminate an option to waive a hearing as prescribed; and to repeal the original sections.</p>

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LB211	Blood		Revenue 03/15/2023	In Committee 01/12/2023	Adopt the Property Tax Circuit Breaker Act Relating to revenue and taxation, to adopt the Property Tax Circuit Breaker Act. The purpose of the bill is to provide tax credits to taxpayers with limited income to pay property taxes. Agricultural taxpayers can qualify for a credit in an amount equal to the property taxes paid on the agricultural land in the most recent tax year minus 7% of the individual's federal adjusted gross income. A residential taxpayer can qualify for a property that they own or rent (rent credit is the amount of rent paid for right to occupy) and the credit shall not exceed 200% of the average taxes paid on single family residential property in the area or property owned. For rental properties, the amount shall not exceed 20% of the total amount of rent paid. Only one tax credit per resident. The department may allow up to 74,000,000 in agricultural credits and 126,000,000 for residential credits. Nebraska Association of County Officials: Oppose
LB411	Dungan		Appropriations 03/16/2023	In Committee 01/17/2023	Appropriate funds for Wyuka Cemetery Relating to appropriations for the Wyuka Cemetery. \$1,500,000 from the general fund for 2023-2024 for the purpose of rehoming the mural previously located at the Pershing Auditorium to Wyuka.
LB511	Brewer		Appropriations 03/16/2023	In Committee 01/19/2023	Appropriate funds to the Department of Administrative Services Appropriates \$26 million for mobile radios to provide interoperable communications between state agencies and local volunteer fire departments and emergency squads. Nebraska Association of County Officials: Support
LB612	McDonnell		Appropriations 03/16/2023	In Committee 01/19/2023	Appropriate funds to the Department of Administrative Services Appropriates \$4 million to reimburse counties for the lease of office space to the Department of Health and Human Services and Probation. Introduced at the request of the Douglas County Board of Commissioners. Nebraska Association of County Officials: Support
LB365	Hunt		Government, Military and Veterans Affairs 03/16/2023	In Committee 01/17/2023	Permit counties to conduct elections by mail Relating to elections. §32-960 allows the election commissioner or county clerk to apply to the Secretary of State to mail ballots for all elections regardless of county size (current statute allows for the application of mail ballots in a county less than ten thousand inhabitants). Nebraska Association of County Officials: Support

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LB604	Raybould		Government, Military and Veterans Affairs 03/16/2023	In Committee 01/19/2023	Change provisions relating to voting early under the Election Act Relating to elections, to change provisions relating to voting early to allow voters to request early voting ballots on the Secretary of State's website, introduces provision requiring election commissioner to keep a permanent list of voters requesting ballots for early voting and send each voter a text, email, or postcard prior to voting asking if the voter would like to receive a ballot for early voting for that election to be mailed to the voter's mailing address. Repeals the original sections.
LB742	Vargas		Government, Military and Veterans Affairs 03/16/2023	In Committee 01/20/2023	Change provisions relating to registration to vote and voting under the Election Act This bill would require electronic poll books to contain photographs to verify identification.
LR23CA	Riepe		Revenue 03/16/2023	In Committee 01/18/2023	Constitutional amendment to prohibit the levying of an inheritance tax A resolution proposing an amendment to the Constitution of Nebraska to be voted on in the November 2024 general election. The amendment would add a new section 1C to Article VIII prohibiting the state and any political subdivision thereof from levying an inheritance tax. Nebraska Association of County Officials: Oppose Nebraska Chamber of Commerce and Industry: Support