

Budget package clears second round with lower cash reserve, other changes

Lawmakers amended and advanced three components of the state's \$12.975 million budget package this week. The state budget is structured on a two-year basis, with the budget enacted during legislative sessions held in odd-numbered years.

Elmwood Sen. Robert Clements, chairperson of the Appropriations Committee, offered an amendment May 10 to LB818 that would lower the transfer to the state's Cash Reserve Fund from the General Fund from \$610 million to \$440 million.

Clements said the change was brought at the request of Gov. Jim Pillen and would give the Legislature "more to work with" when enacting tax cuts and provide for a "building up" of general funds for future years.

"The \$780 million — three quarters of a billion dollars — will still be in there, which is still over what historically we've had," Clements said.

Bennington Sen. Wendy DeBoer questioned the change, saying it would bring the cash reserve balance below 16 percent of the state's annual expenditures, which she said has been the benchmark for the so-called "rainy day" fund in the past.

"So, we're basically using one-time funds from now to put in the general fund, to keep them in the general fund, so that in the future we can pay for the tax cuts that we do this year," DeBoer said.

Sen. John Cavanaugh of Omaha
(continued page 3)

Education package amended, advanced to final round



Sen. Dave Murman, chairperson of the Education Committee, said a committee amendment would make technical corrections to certain measures included in LB705 on general file.

Senators gave second-round approval May 9 to a bill containing several education-related measures after amending it to add a high school graduation requirement and modify a proposal intended to increase the number of Nebraska teachers.

LB705, sponsored by Sen. Dave Murman of Glenvil, would allocate state lottery proceeds to various education programs over the next several years. Lawmakers amended the bill on general file to add provisions of 22 other bills heard by the Education Committee this session.

Murman introduced an amendment on select file, adopted 40-3, that he said would make technical corrections to some of those measures.

The amendment would strike a proposed program intended to help paraprofessionals and paraeducators become certified teachers and instead create the Nebraska Teacher Appren-

ticeship Program, which would be administered by the state Department of Education.

An employee of a public or private school or an individual who has a contract to begin working for a public or private school at the start of the school year could apply for the program.

In order to earn a teaching certificate under the program, an applicant would be required to complete a one-year apprenticeship in a classroom, have a bachelor's degree and pass subject area and pedagogy examinations created by the department.

The amendment states legislative intent to appropriate \$1 million to the program from the new Education Future Fund each year beginning with fiscal year 2023-24. The fund would be created under LB681, introduced by Elmwood Sen. Robert Clements.

Under another measure amended
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Education package amended, advanced to final round

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into LB705 on general file, school districts could apply to the department for a payment intended to cover large, unexpected special education expenditures.

The amendment states legislative intent to appropriate up to \$2.5 million from the Education Future Fund for payments to qualifying applicants each year, beginning with fiscal year 2023-24.

Murman's amendment also states legislative intent to appropriate \$10 million from the Education Future Fund to another proposal amended into LB705 that would provide recruitment and retention grants to Nebraska elementary and high school teachers.

Finally, the amendment includes provisions of LB201, introduced by Sen. Tony Vargas of Omaha, which would require public high school students to complete and submit a Free Application for Federal Student



Sen. Tony Vargas

Aid prior to graduating, beginning with school year 2024-25.

A student's parent or legal guardian, or the school principal or the principal's designee, could sign a form authorizing the student to decline to complete and submit a FAFSA. A student who is 19 or older or an emancipated minor also could decline.

After four hours of select file debate, Murman filed a motion to invoke cloture, which ends debate and forces a vote on the bill and any pending amendments.

The motion succeeded on a vote of 42-1. Thirty-three votes were needed.

Lawmakers then voted 39-4 to advance LB705 to final reading. ■

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Budget package clears second round with lower cash reserve, other changes

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also expressed concerns, saying the lower cash reserve balance should “raise red flags” about whether the state can afford the spending outlined in the rest of the budget package, including the proposed canal in western Nebraska.

“We are raiding the rainy day fund in the middle of spending all this money,” Cavanaugh said.

Elkhorn Sen. Lou Ann Linehan dismissed those concerns, saying the cash reserve, when combined with \$1 billion in the Education Trust Fund, would provide more than enough cushion for the Revenue Committee’s tax package.

“We are fine with money,” Linehan said.

The Clements amendment was adopted on a vote of 31-9.

Senators also approved an amendment to LB818 offered by Brainard Sen. Bruce Bostelman. The amendment, adopted 42-0, would extend the County Bridge Match Program until June 30, 2029. The program, which provides a portion of matching funds to replace or repair deficient county bridges, is set to expire this year.

Speaking in support of Bostelman’s amendment was Plymouth Sen. Tom Brandt, who said his legislative district has more than 200 bridges across four counties, many in need of repair.

“This is critically important to all 93 counties in the state of Nebraska,” Brandt said.

After four hours of discussion on the bill, Arch offered a motion to invoke cloture, which ceases debate and forces a vote on the bill and any pending amendments. The motion was adopted 41-1 and LB818 was advanced

to final reading by voice vote.

Mainline budget

Senators also made several changes May 10 to the state’s mainline budget bill, LB814, which contains recommendations for state operations and aid programs.

An amendment offered by Clements to make a number of technical changes to the bill included a provision originally outlined in Seward Sen. Jana Hughes’ LB772. As introduced, that measure would have provided \$2 million in general funds to create the Residential Youth Parenting Facility Grant Program to build a facility in a primary class city to assist pregnant and parenting homeless youth. Lincoln is the state’s only primary class city.

As included in the Clements amendment, the proposal instead would use \$1 million from the state’s Temporary Assistance for Needy Families block grant funds. TANF funds are used to provide direct cash assistance to families in poverty. The fund currently has a “rainy day” balance of unexpended funds of approximately \$130 million.

Lincoln Sen. Danielle Conrad said



Sen. Robert Clements said the state’s short-term fiscal outlook is positive and that a lower cash reserve balance will be adequate.



Sen. Jana Hughes

she was “excited” to put more funding toward child welfare concerns in Nebraska, but objected to using TANF dollars for the proposal.

“We shouldn’t be raiding these funds that come to us for no other purpose ... than to help the neediest Nebraskans work their way out of poverty,” Conrad said.

Sen. Machaela Cavanaugh of Omaha also expressed frustration that the TANF rainy day fund continues to be used as a funding source for projects not included in its intended purpose. Lawmakers should expand TANF eligibility instead of continually financing other projects with those dollars, she said.

“[There is] \$130 million in the rainy day fund and we cannot get this body to increase eligibility ... because everybody wants to steal the money for their projects,” Cavanaugh said. “[If we] give more money to the people

that the program is intended for, there won't be enough money for us to steal. We'd have to use our general funds and then we couldn't give massive tax cuts to rich people."

The amendment was adopted on a 29-3 vote. Clements later brought another amendment, adopted 41-0, to change the funding source for the grant program from TANF to general funds.

Senators also approved an amendment brought by Omaha Sen. Terrell McKinney that would place conditions on funding for a new state prison, authorized in LB814. The amendment, adopted 42-0, would require that a classification study for state correctional facilities be submitted to the Clerk of the Legislature by Dec. 31, 2023. It also would require evaluations of behavioral health staffing and programs for incarcerated individuals.

McKinney said the studies would hold the state Department of Correctional Services accountable by requiring them to provide information already requested by the Legislature in previous sessions.

Lincoln Sen. George Dungan supported the amendment.

"If we're going to be building a new prison, it only makes sense to make sure that we are doing it in a way that is based on data — based on information — and that we're holding to account the people that we have asked to do things in the past," Dungan said.

The amendment was adopted 42-0.

Lawmakers also approved an amendment brought by Omaha Sen. Justin Wayne that would require that \$2 million of the \$10 million appropriated to the State Park Improvement program be allocated for construction of a building at Fort Robinson State Park to honor the 9th Cavalry Regiment — also known as the Buffalo Soldiers — which was stationed there.

The regiment was one of four segregated Black regiments, which Wayne said should be recognized for its significance in Nebraska history.

Gordon Sen. Tom Brewer supported the amendment, noting the "tremendous amount of history" that took place at Fort Robinson, including events impacting the Cheyenne and Sioux tribes and the death of Crazy Horse.

Clements initially opposed the amendment, saying the state Game and Parks Commission should have the authority to decide how much funding is put toward the project and whether or not a new building is required.

Wayne agreed and brought a floor amendment, adopted 43-0, that removed the construction requirement and specified that "up to" \$2 million would be used to honor the Buffalo Soldiers. Wayne's overall proposal was approved on a 44-0 vote.

Other proposals

Several other amendments to the mainline budget bill also were considered by lawmakers.

DeBoer brought an amendment, adopted 33-0, which would state legislative intent for the auditor of public accounts to examine the use of funds received by the state under the federal American Rescue Plan Act of 2021.

North Platte Sen. Mike Jacobson offered an amendment, adopted 41-0, which would allow the Behavioral Health Regional Governing Board to



Sens. Danielle Conrad and Tom Brewer confer during select file debate on the state's budget package May 10.

request a reassignment of funds to accommodate emerging needs identified by a behavioral health region to implement new services and supports or expand existing capacity.

Lawmakers rejected an amendment from Blair Sen. Ben Hansen to increase a general fund appropriation to the Environmental Quality program by \$8 million, to be used for a grant to a first class city to expand municipal drinking water capacity.

Opponents said Cargill, which operates a corn-processing facility in Blair that is straining the city's water supply, should fund any necessary expansion. The amendment failed on a vote of 19-16.

After four hours of debate, Arch offered a cloture motion, which was adopted 41-2. Lawmakers then advanced LB814 to final reading on a vote of 40-2.

Senators also advanced LB813, the final component of the budget package, to final reading on a 25-0 vote May 9. The bill would make adjustments to funding for state operations, aid and construction programs in the current fiscal year ending June 30, 2023. ■

MEET THE SENATOR

Dover finds adventure in the everyday

Even the peeling paint in Sen. Robert Dover's temporary 12th floor Capitol office can't dim his enthusiasm for his "dream job" as a state senator. With its arched windows and Tuscan yellow walls, the space could, with a bit of effort, evoke a charming ambience, he said.

"All you need is a nice little Brie or Camembert ... a little romantic accordion music and it could feel like you're in Europe," he joked.

Dover would know. He and wife Ann spent more than a month traveling through Europe and Egypt in the early 1990s for their honeymoon. Dover seized on the trip as an opportunity to provide his new wife — who had never been on an airplane before — with a whirlwind, romantic experience of a lifetime.

That willingness to charge headlong into adventure began early.

As a first-year, pre-med student at the University of Nebraska, Dover's life took an unexpected turn after a confrontation with his father, who believed his son should be taking business classes instead. The conversation ended when Dover's father reminded him who was footing the bill for college.

"So, I took my tv, my stereo, my clothes and my car — because that's all you own as a college student — and I drove to Montana," he laughed.

Dover found work as a roughneck on an oil rig and spent three years making friends with coworkers from all around the country and hiking in the mountains on his days off. He enjoyed it so much that he considered moving to Abu Dhabi to continue in the oil fields there, but the pull of home was stronger.

After coming back to Nebraska, Dover studied business and Spanish at Wayne State College — spending some time honing his language skills in Valencia, Spain — before once again choosing home and family. The relationship with his father mended, Dover agreed to forgo his plan to attend law school in California to stay in Norfolk and work in the family business.

"I knew that I could find adventure anywhere," Dover said. And he has.

He refers to his kitchen as "the best restaurant in Norfolk," where

he prepares everything from paella and hand rolled dolmades with lemon and dill sauce to spaetzle and risotto. He even recently filmed a "how to" video for fellow senators on the best way to prepare a rack of lamb.

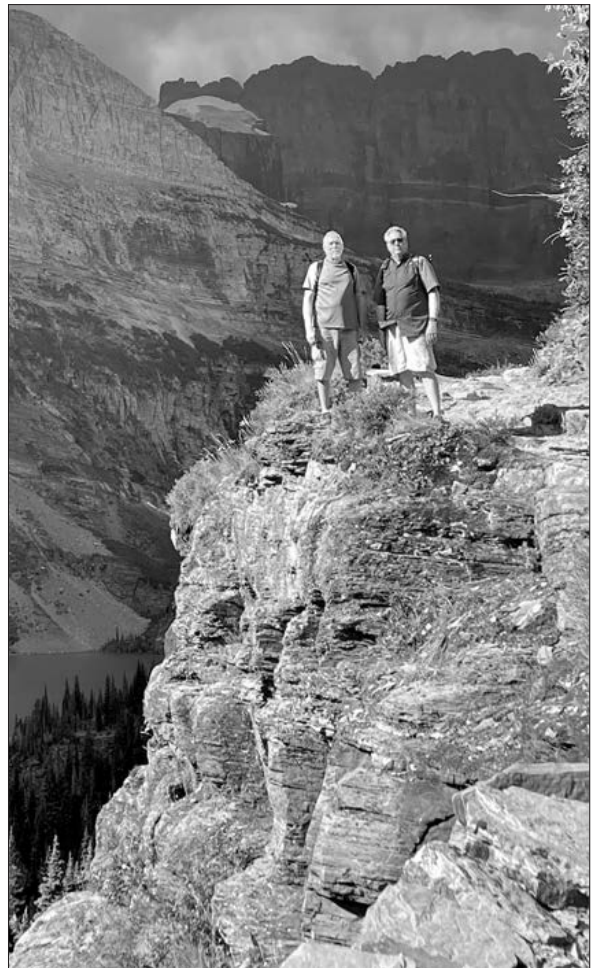
"It's honestly hard to go out to dinner because I find myself thinking, 'I could make this dish better,'" Dover laughed.

He and Ann raised four children, two of whom now live on quarter sections of land 10 miles south of Norfolk that have been in the family since it was homesteaded back in the 1880s, and Dover has had a successful career in real estate. He also has provided many years of community service through fundraising and volunteerism in the arts, economic development

and scouting.

Whether sharing his culinary skills, spending countless hours poring over binders of budget information as a member of the Appropriations Committee, or sharing his sense of adventure with family and friends, Dover says his goal always is to be helpful.

"Helping is what I do. I don't know any other way to be," he said. "I'm always going to try and get people to talk to each other and see each other's point of view — that's how the world changes for the better." ■



Sen. Robert Dover (right) and long-time friend Mark Dahlheim take a break while hiking in Montana's Glacier National Park.

AGRICULTURE

E-15 proposal expanded, advanced to final round

A bill intended to increase consumer access to E-15 in Nebraska cleared the second round of debate May 9 after lawmakers amended it to include two other measures heard by the Agriculture Committee this session.

As introduced by Sen. Myron Dorn of Adams, LB562 would, with some exceptions, require motor fuel retail dealers in Nebraska to advertise and sell E-15 – which the bill defines as gasoline with more than 10 percent but no more than 15 percent by volume of ethanol – from at least 50 percent of their qualifying dispensers, beginning in 2024.



Sen. Myron Dorn

An Agriculture Committee amendment, adopted 41-0, replaced the bill with a modified version of the original proposal. Under the amendment, the 50 percent requirement would apply if a retail dealer builds a new retail motor fuel site or replaces more than 80 percent of the motor fuel storage and dispensing infrastructure at an existing site.

A site that has only one dispenser or sells an average of 300,000 gallons of gasoline per year or less would be exempt from the requirement if it files a statement with the state Department of Agriculture.

If the 2027 statewide ethanol blend rate – the average percentage of ethanol contained in each gallon of motor fuel sold – is below 14 percent, the amendment would require each retail dealer to advertise and sell E-15 from at least

one qualifying dispenser at each site, beginning in 2028, unless the site:

- has been issued a waiver because its infrastructure is not compatible with E-15 and the cost to replace it would exceed \$15,000;
- has motor fuel storage tanks made of certain materials or installed before certain dates; or
- qualifies as a small retail motor fuel site.

The committee amendment also would increase a state income tax credit for retail dealers from 5 cents to 8 cents for each gallon of E-15 sold during 2024. The credit would be 9 cents per gallon in 2025, 8 cents per gallon in 2026, 7 cents per gallon in 2027 and 5 cents per gallon in 2028. It also would increase the annual limit on credits from \$4 million to \$5 million for those years.

Sen. Steve Halloran of Hastings, chairperson of the Agriculture Committee, said the committee amendment is a compromise intended to increase consumer access to E-15 while minimizing the burden on gas stations as they make the transition.

Lincoln Sen. Jane Raybould introduced an amendment that would require the department to give a retail dealer 90 days to comply with the bill's requirements if the department denies its application for a waiver.

The amendment failed on a vote of 7-27.

Plymouth Sen. Tom Brandt introduced an amendment, adopted 38-0, to include provisions of his LB116. He said the proposal is intended to help more farmers and ranchers qualify for benefits under the Beginning Farmer Tax Credit Act, which provides tax exemptions



Sen. Tom Brandt

and credits for beginning farmers and livestock producers and for owners of certain agricultural assets who rent those assets to them.

Among other changes, the amendment would repeal a minimum acreage requirement and extend the deadline for applications under the act from Dec. 31, 2025, to Dec. 31, 2027.

Under the amendment, a farmer or livestock producer could qualify for the program if they have a net worth of no more than \$750,000, an increase from the current \$200,000. They also would have to be of legal age to enter into and be legally responsible for a binding contract or lease.

In addition, Brandt's proposal would require the Beginning Farmer Board to exclude any pension, retirement or other deferred benefit accounts owned by a beginning farmer or livestock producer, or a spouse or dependent, when determining net worth.

Under the amendment, no more than \$5 million in refundable state income tax credits could be granted to owners of agricultural assets each year.

Sen. Lou Ann Linehan of Elkhorn introduced an amendment, adopted 38-0, that instead would cap the credits at \$2 million each year.

Omaha Sen. Tony Vargas introduced an amendment to include provisions of his LB740, which he said are intended to simplify the permitting process for food trucks.



Sen. Tony Vargas

The amendment, adopted 40-0, would allow a political subdivision acting as a regulatory authority to enter into an interlocal agreement with other public agencies to grant and provide reciprocity for local licensing of food trucks.

It also would require cities of the first or second class to participate in a registry to be maintained by the state Department of Agriculture that would record the municipal ordinances regulating food trucks. The department would make the registry available to the public on its website.

Cities would provide certain information for the registry, including a sample copy of any form that is required to operate a food truck in the city and an electronic record of ordinances regulating food trucks. Cities that do not regulate food trucks would be required to submit a statement to that effect for publication on the registry.

Finally, the measure would require the department to create a guidance document for food truck operators that describes applicable permit requirements.

After adoption of the amendments, senators advanced LB562 to final reading by voice vote.

BUSINESS & LABOR

State claims bill amended, advanced

Several additional claims totaling more than \$26 million were added during the second round of debate May 8 to a measure that would authorize payment of claims against the state.

If a person sues the state of Nebraska, he or she files a claim with the state claims board. Approved claims exceeding \$50,000 must be reviewed by the Legislature. As amended during the first round of debate, LB282, sponsored by Ralston Sen. Merv Riepe, would approve 11 such claims and

more than a dozen state agency write-offs totaling more than \$3 million.

Riepe offered an amendment during select file debate to add the following four claims that became available for approval after the first round of debate:

- \$18.75 million for a settlement agreement between the state and the Nebraska State Patrol to resolve a pension contribution rate lawsuit originally filed in 2011;
- \$5.5 million to settle a 2019 lawsuit with technology developer Wipro over a terminated contract to upgrade the state's Medicaid eligibility and enrollment management system;
- \$250,000 for a line of duty payment to the family of a retired fire chief; and
- \$25,000 for the claim of a state employee who worked at the Youth Rehabilitation and Treatment Center in Kearney.

Riepe noted that dollar amounts in the amendment were agreed to through settlements reviewed or litigated by the state attorney general's office or relevant state agency.

Omaha Sen. Machaela Cavanaugh offered a series of amendments and motions to extend debate on Riepe's amendment, none of which were adopted. Much of that discussion focused on the Wipro settlement.

The state Department of Health and Human Services terminated its contract with the company without cause in 2018 and Wipro sued the state for \$15.5 million for services already provided. The parties then mediated the dispute.

Cavanaugh questioned the use of behavioral health aid funds to pay the



Sen. Merv Riepe

resulting settlement costs. She said the rationale provided was that money was available and the lawsuit was related to health care.

"This is sort of the undercurrent theme of this year's budget: we see money, we take money and we don't ask too many questions," she said.

Sen. Danielle Conrad of Lincoln also expressed concern about the source of funding to settle the Wipro lawsuit. Typically, state claims are paid through general funds because they represent a broad state responsibility, she said, and not doing so should raise a number of concerns.

"If there are [more than] \$5 million in unobligated behavioral health funds sitting in the Department of Health and Human Services, we should be asking harder and deeper questions about why those are not being pushed out to meet the behavioral health needs of Nebraskans," Conrad said.

After four hours of select file debate, Riepe offered a motion to invoke cloture, which ceases debate and forces a vote on the bill and any pending amendments. The motion was adopted 43-0. Senators then voted 45-0 to adopt the Riepe amendment and advanced LB282 to final reading 44-0.

EDUCATION

Governor's education funding proposal amended, advanced

A bill that would direct approximately \$300 million per year in additional state funding to K-12 public schools received second-round approval from lawmakers May 9.

Under LB583, introduced by Bellevue Sen. Rita Sanders at the request of Gov. Jim Pillen, the state would

pay public school districts \$1,500 in foundation aid per student beginning with school fiscal year 2023-24.



Sen. Rita Sanders

Sanders offered an amendment on select file that she said would ensure the bill's other major component — additional state aid to school districts to help cover their special education expenses — would work as intended.

The amendment would require the state Department of Education to reimburse each school district in the following school year 80 percent of the total allowable excess costs for all special education programs and support services.

The amendment further specifies that, if the state general fund appropriations for special education are insufficient to reach the 80 percent threshold, the difference would be paid from the Education Future Fund, which would be created under LB681, introduced by Sen. Robert Clements of Elmwood.

The amendment also would require the department to submit the total allowable excess costs for special education for all school districts, cooperatives of school districts and educational service units for the most recently completed school fiscal year to the governor, the Appropriations Committee and the Education Committee.

After four hours of second-round debate, Sanders filed a motion to invoke cloture, which ends debate and forces a vote on the bill and any pending amendments.

The motion succeeded on a vote of 46-0. Thirty-three votes were needed.

After voting 43-0 to adopt the Sanders amendment, senators advanced LB583 to final reading by voice vote.

REVENUE

School revenue cap modified, advanced to final round

Lawmakers gave second-round approval May 11 to a bill that would provide additional property tax relief to Nebraskans while limiting increases in the amount of property taxes public school districts may collect.

As amended on general file, LB243, introduced by Albion Sen. Tom Briese, gradually would increase the minimum amount of relief granted under the Property Tax Credit Act from the current \$275 million to \$560 million by tax year 2029. After that, the amount would grow by the percentage increase in the total assessed value of all real property statewide over the prior year.



Sen. Tom Briese

Briese introduced an amendment on select file, adopted 45-0, under which the amount would increase to \$475 million by tax year 2028. The following year, it would grow by the percentage increase in statewide valuations, plus an additional \$75 million. The amount then would continue to grow by the percentage increase in statewide valuations.

Briese said the overall reduction would honor an agreement that the Legislature provide roughly equal amounts of property tax and income tax relief this session. The related income tax proposal, LB754, introduced by Elkhorn Sen. Lou Ann Linehan, had to be scaled back, he said.

LB243 also would limit the amount by which a school district could increase its property tax request — the amount

of taxes requested to be raised through its levy — from one year to the next by 3 percent, with some exceptions.

Under the bill's provisions, a district's property tax request could not exceed its property tax request authority, which the state Department of Education would calculate annually.

To ensure that the cap operates properly, Briese said, the amendment would make several changes to the calculation, including a modified student growth factor intended to ensure that the state's fastest-growing school districts are not "handicapped" by the proposal.

After four hours of debate on select file, Briese filed a motion to invoke cloture, which ends debate and forces a vote on the bill and any pending amendments.

The motion succeeded on a vote of 44-1. Thirty-three votes were needed.

Lawmakers then advanced LB243 to final reading on a vote of 41-0.

Income tax measure scaled back, advanced to final reading

A proposal to cut Nebraska's top individual and corporate income tax rates to just under 4 percent beginning with tax year 2027 advanced to the final round of debate May 11 after senators amended it to remove certain other tax benefits included on general file.

LB754, introduced by Elkhorn Sen. Lou Ann Linehan at the request of Gov. Jim Pillen, would cut the top individual and corporate income tax rates in increments over the next several years to 3.99 percent.



Sen. Lou Ann Linehan

During select file debate, Linehan filed an amendment that she said would reduce the proposal's overall cost to fit within the state's two-year budget.

The amendment would remove provisions adopted on general file relating to the taxation of non-resident income and deductions for certain business expenditures and state and local taxes paid. Linehan said scrapping those provisions would reduce the bill's cost by approximately \$81 million in its first year of implementation.

Sen. Jane Raybould of Lincoln opposed the bill and introduced an amendment that instead would cut the top individual and corporate rates to 6.44 percent by tax year 2024. She said LB754 mostly would benefit the state's wealthiest individuals and do little to help those with low or middle incomes.

The amendment failed on a vote of 12-20.

Raybould introduced another amendment that would require the state tax commissioner to approve the incremental rate reductions only if the state's General Fund net receipts grow at a certain rate and the Cash Reserve Fund is at a certain level.

It failed on a vote of 14-29.

A similar Raybould amendment that would tie rate cuts solely to growth in General Fund net receipts failed on a vote of 10-28.

Lincoln Sen. Danielle Conrad supported the first of Raybould's "trigger" amendments, saying it would ensure

safeguards are in place if state revenue drops unexpectedly.

Linehan opposed both trigger amendments, saying they would create uncertainty for individuals and businesses. If state revenue does not meet projections, she said, future lawmakers could pause or reverse the proposed cuts.

In addition to reducing the rate that applies to the top, or fourth, individual income tax bracket, LB754 would cut the rate on the third bracket incrementally from 5.01 percent to 3.99 percent by tax year 2027.

Sen. Wendy DeBoer of Bennington introduced an amendment that further would decrease the rate on the third bracket to 3.75 percent, beginning in tax year 2028. She said the change would ensure that Nebraska's tax code remains progressive, with top earners paying at a higher rate than individuals whose incomes are significantly less.

The amendment failed on a vote of 13-25.

As amended on general file, LB754 would modify the School Readiness Tax Credit Act to increase the amount of tax credits available for qualifying child care providers and employees from \$5 million to \$10 million annually. Linehan's amendment would reduce that amount to \$7.5 million.

The bill also would allow individuals, estates, trusts and corporations to apply for a new, nonrefundable state income tax credit of up to \$100,000 for qualifying contributions they make to eligible child care programs.

Under Linehan's amendment, the state Department of Revenue could approve \$2.5 million in credits annually, rather than \$10 million as under the original measure.

In addition to the credit for businesses, LB754 would authorize the department to approve \$15 million each year in refundable income tax credits intended to help Nebraska parents and guardians pay for child care.

Conrad introduced an amendment that would strike the business credit and instead direct the \$10 million originally dedicated to that measure to the latter credit that would go directly to families.

Conrad said the switch would give more children access to quality child care without changing the cost of the bill, which she said already is "exceedingly generous in terms of ... bestowing corporate tax benefits."

Her amendment failed on a vote of 16-19.

After voting 41-0 to adopt Linehan's amendment, lawmakers advanced LB754 to final reading on a vote of 37-4. ■



LEGISLATIVE GLOSSARY

“A” Bill - see Appropriation Bill.

Amendment On File - an amendment of 10 or more pages, not printed separately or in the Journal, that is available in the Clerk’s Office (Room 2018).

Amendment Printed Separate - an amendment of 10 or more pages, printed separately from the Journal, that is available in the Bill Room (Room 1102).

Appropriation Bill (“A” Bill) - a bill to appropriate funds to finance another bill bearing the same number.

Attorney General’s Opinion - a written analysis of a question of law prepared by the attorney general for the governor, the head of an executive department or any state senator.

Bill - see Legislative Bill.

Bracket - to delay consideration of a bill.

Call of the House - a procedure used to compel attendance of unexcused senators in the chamber.

Carry-over Legislation - bills and resolutions introduced during the regular session in an odd-numbered year and held over for consideration during the regular session in an even-numbered year.

Chair - the presiding officer.

Cloture - a parliamentary action to cease debate on a bill and vote immediately on its advancement. A motion for cloture may be made after eight hours of debate on most bills and after 12 hours on appropriation bills introduced by the Appropriations Committee.

Constitutional Amendment Resolution - a proposal to amend the state constitution, ratify or reject an amendment to the U.S. Constitution, or petition Congress about amending the U.S. Constitution. State CA resolutions have the suffix “CA” by the resolution number, and they must be approved by the voters as well as the Legislature.

Consent Calendar - a portion of the agenda in which relatively noncontroversial bills are considered and quickly advanced to the next legislative stage. Usually, a bill on consent calendar can be debated for no more than 15 minutes.

“E” Clause - see Emergency Clause.

E&R - see Enrollment and Review.

Emergency Clause (“E” Clause) - a provision that allows a bill or a portion of a bill to take effect immediately after the governor signs it or after the Legislature overrides the governor’s veto.

Engrossment - the process of preparing a bill for Final Reading by incorporating all adopted amendments.

Enrollment and Review (E&R) - the process of incorporating adopted amendments into a bill and reviewing the bill for technical and grammatical accuracy.

Executive Session - a closed meeting of a committee to discuss and act on bills and resolutions. An executive session is open only to committee members, committee staff and the media.

Final Reading - the third and last stage at which a bill is considered by the entire Legislature. The clerk reads the entire bill aloud, unless final reading is waived, and senators vote without debate on whether to submit the bill to the governor.

Fiscal Note - a statement prepared by the Legislative Fiscal Office estimating the effect a bill would have on state and/or local expenditures and revenue.

Floor - the area of the legislative chamber where the senators sit. When a committee advances a bill “to the floor,” it means the bill is being sent to the full Legislature for consideration.

General File - the first stage at which a bill is considered by the full Legislature. Bills on General File may be amended, returned to committee, indefinitely postponed or advanced to Select File.

Hearing - a regularly scheduled committee meeting to receive public comment on proposed bills and resolutions.

House Under Call - the term used when all unexcused senators are required to be in their seats in the chamber and unauthorized personnel must leave the floor.

Indefinitely Postpone (IPP) - to kill a bill.

Interim - the period between regular legislative sessions.

Interim Study Resolution - a resolution authorizing a committee to study an issue following adjournment of a legislative session.

IPP - see Indefinitely Postpone.

Journal - see Legislative Journal.

Laws of Nebraska (Session Laws) - bound compilation of all laws and constitutional amendment resolutions passed in a legislative session, the state Constitution, and subject and section indexes.

Legislative Bill (LB) - a proposal to create, change or delete one or more laws.



Legislative History - the committee and floor debate records for any bill. A history includes transcripts of the bill's hearing and all floor debate.

Legislative Journal - official record of legislative floor action, including all motions, the number of yeas and nays on each vote, etc.

Legislative Resolution (LR) - a proposal to make a formal expression of opinion, intent or recognition; amend the state or federal constitution; or authorize a study of an issue during the interim. See also Constitutional Amendment Resolution, Interim Study Resolution.

Line-Item Veto - the power of the governor to make specific reductions in any part of a budget bill passed by the Legislature.

Machine Vote - a vote taken by electronic voting system. The voting board shows how each senator voted, but only vote totals are entered in the Legislative Journal.

Major Proposal - a bill or constitutional amendment resolution that the speaker designates as important enough for scheduling priority. Each session, up to five bills may be chosen as major proposals, all of which must be senator priority bills and must get the approval of two-thirds of the Executive Board.

One-liner - a one-line description of a bill or resolution.

Override a Veto - see Veto Override.

President of the Legislature - the lieutenant governor. While senators address whomever is in the chair as Mr. or Madam President, the lieutenant governor alone holds the official title.

Presiding Officer - the senator currently presiding over legislative proceedings.

Priority Bill - a bill that has priority status and generally is considered ahead of other bills in debate. Each senator may select one priority bill, each committee may select two priority bills, and the speaker may select up to 25 priority bills.

Record Vote - a vote on which a record is kept of how each senator voted. The vote is taken by electronic voting system and the senators' names and corresponding votes are then printed in the Legislative Journal.

Regular Session - the annual session that begins the first Wednesday after the first Monday in January.

Resolution - see Legislative Resolution.

Revisor Bill - a bill, prepared by the Office of the Revisor of Statutes, proposing a technical correction or the repeal of an obsolete statute.

Roll Call Vote - a vote during which the senators vote one at a time as the clerk reads their names. Senators cast their votes verbally, and their names and corresponding votes

may be printed in the Legislative Journal.

Select Committee - a permanent committee with a subject-matter jurisdiction related to the administration of the Legislature.

Select File - the second stage at which a bill is considered by the entire Legislature. Bills on Select File may be amended, returned to committee, indefinitely postponed or advanced to Final Reading.

Session - a period of time, usually a number of days, during which the Legislature meets and transacts business.

Session Laws - compilation of all laws and constitutional amendment resolutions passed in a session.

Sine Die - without setting a future date for reconvening. When the Legislature adjourns sine die, the legislative session is finished for the year.

Slip Law - a bill or constitutional amendment resolution printed individually in its approved form after being enacted into law or submitted to voters.

Speaker of the Legislature - the officer of the Legislature, elected from among the senators, who prepares the daily agenda and the session calendar and presides in the absence of the lieutenant governor.

Special Committee - a committee created by law for a specific reason. Except for the Executive Board, special committees have no jurisdiction over bills or resolutions.

Special Session - a limited legislative session called for a specific purpose by the governor or two-thirds (33 members) of the Legislature.

Standing Committee - a permanent committee with subject-matter jurisdiction related to an area of public policy. Almost all bills and resolutions are referred to one of the 14 standing committees.

Summary Sheet - a daily list of all legislative activity that has taken place in one legislative day, including action taken on bills and resolutions.

Veto - the power of the governor to reject bills passed by the Legislature. The governor has five days, excluding Sundays, to either sign or veto a bill. The Legislature then has an opportunity to override the veto.

Veto Override - the power of the Legislature to pass a bill over the governor's veto. A veto override requires the approval of three-fifths (30 members) of the Legislature.

Voice Vote - a vote in which senators cast their votes orally and no totals are recorded.

Worksheet - a list, prepared daily, that indicates the status of all bills and resolutions at the end of that legislative day.



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