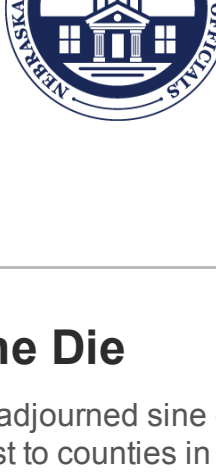


NACO Legislative Report



July 2023

2023 Legislature Adjourns Sine Die

The 108th Nebraska Legislature, First Session, adjourned sine die on June 1. This Final 2023 Legislative Report is a summary of some of the provisions of interest to counties in bills passed by the Legislature. The full text of the final version of the bill, called the slip law, can be found on the [Legislature's website](#). Please review the actual legislation for more details and consider discussing the implementation of a particular bill in your county with your county attorney.

Over 820 bills, resolutions and constitutional amendments were [introduced](#) this year. Bills that were not adopted or indefinitely postponed in 2023 will be carried over to the 2024 session. Although only 52 bills [passed](#), including appropriations bills, more than 200 of the introduced bills were amended into other bills. The final bill and section number are shown at the end of each description.

Most bills will take effect at 12:01 a.m. on September 2, 2023, which is three calendar months after the Legislature's adjournment. Bills passed with a specific operative date or emergency clause become effective on the specified date or the day after the governor's signature. Effective dates other than September 2, 2023 are noted within the text or shown at the end of the description.

The 2024 regular session will convene on January 3. Pursuant to [Article III, section 10](#) of the Nebraska Constitution, regular sessions of the Legislature commence at 10:00 a.m. on the first Wednesday after the first Monday in January each year.

The NACO staff appreciates all county officials and employees who responded to requests to contact legislators, testify at hearings, review legislation and answer surveys during this year's session. Your direct involvement is essential to accomplish NACO's legislative goals.

Please contact NACO or your affiliate representative if you have suggestions for possible legislation for NACO to pursue in 2024. NACO's 2024 legislative priorities will be determined following the 18th Annual Legislative Conference in West Point on October 12.

County Operations

- Legislation adopted last year authorized counties and other political subdivisions to levy for bonds that have been approved by voters before the bonds are issued. Legislation introduced on NACO's behalf as [LB3](#) would harmonize several additional statutes limiting levies for certain kinds of bonds until they become due. [LB92](#), sections 43-48.

- Governing bodies of political subdivisions that pass bonds must notify the county assessor by July 1 or by August 1 for cities of the metropolitan class if the property is to be considered in the taxable valuation of the subdivision for the current year. These deadlines match the timeline for reporting annexations to the county. [LB92](#), section 49

- When property subject to a deed of trust is sold at auction, the sale may occur at the premises or at the courthouse. Because some courts have been relocated to justice centers that are not within the courthouse, language introduced as [LB207](#) allows sales to also be conducted in a public building within the county where two or more county offices are located. [LB92](#), section 80. Effective June 7, 2023

- Funding for the scrap tire recycling grant program is extended through 2029. In 2022, counties were awarded over \$400,000 in these grants. [LB565](#), section 46

- Political subdivisions that regulate food trucks may enter into interlocal agreements with other entities for licensing reciprocity. Cities of the first and second class must provide information about their mobile food establishment licensing process to the state. [LB562](#), sections 26-29

- County Visitors Improvement Funds can be used to improve facilities in which parimutuel wagering is conducted if the facility also serves as the site of a state fair or district or county agricultural society fair. This expanded use of the funds was part of a gambling omnibus bill. [LB775](#), sections 15-16

Property Tax

- The Legislature passed a tax relief package introduced at the request of Governor Jim Pillen. [LB243](#), the property tax portion, limits increases in the amount of property taxes schools can collect. Beginning on January 1, 2024, property tax requests by school districts will be limited to a three percent increase from one year to the next, with exceptions for growth in enrollment, students with limited English proficiency, and students in poverty. Districts can exceed their property tax request with approval from 60 percent of voters voting on the increase and increase the base growth percentage by a vote of at least 70 percent of the school board. [LB243](#), sections 1-8

- Beginning in fiscal year 2024-2025, general community college property tax levy authority is eliminated. Instead, the state will provide funding to community colleges. If the state fails to provide funding, the community college board of governors may levy a limited amount of property taxes. [LB243](#), sections 12, 20-23

- The minimum amount of funding provided for the Property Tax Credit Act is increased gradually from \$275 million currently to \$475 million in 2028. In tax year 2020, the increase is based upon the percentage growth in valuation statewide, plus \$75 million. In tax year 2023 and future years, the minimum increase is based upon statewide valuation growth. [LB243](#), section 13

- The five percent cap on growth is removed from the refundable income tax credit for school property taxes paid. The [Property Tax Incentive Credit](#), sometimes known as the [LB1107](#) credit, was set at \$560 million for tax year 2023. Growth in the program had originally been limited to five percent annually based upon the increase in the total assessed value of all property in the state. Instead, [LB243](#) eliminates the cap, leaving allowable growth at a percentage determined by the Department of Revenue. [LB243](#), section 17

- Property taxes that have been delinquent for five years or more at the time of payment are not eligible for the refundable income tax credit. This clarifying language reflects the Legislature's intent for the credit. [LB727](#), section 98

- A fourth, at-large member is added to the [Tax Equalization and Review Commission](#) (TERC), effective July 1, 2023. Currently one member represents each congressional district. Two of the members must be attorneys and will serve as presiding officers for hearings involving panels of more than one commissioner. Single commissioners may hear appeals when the taxable value of the parcel does not exceed \$2 million, as determined by the county board of equalization. These appeals were previously capped at \$1 million. [LB243](#), section 14-16

- When a political subdivision is unable to make a property tax refund, interest will accrue at the rate of 14 percent, rather than nine percent, beginning 30 days after the assessor certifies the amount of the refund. [LB243](#), section 11.

- Land that is used in production agriculture retains its [special valuation](#) when it is annexed. The requirement to file a federal Schedule F that documents a profit or loss from farming for two of the last three years if the property consists of five acres or less is eliminated. [LB727](#), sections 46-47. Effective June 7, 2023

Property Tax Postcards

- Laws enacted in 2021 require counties, cities, school districts and community colleges that seek to increase their property tax requests by more than two percent, plus allowable growth, to hold a joint public hearing to explain the effects on their budgets. Individualized notices stating the hearing date, valuation, and taxes must be mailed to property owners in the form of a postcard. Revisions to this process were introduced as [LB529](#) and amended into [LB727](#). The new language requires at least one elected official from each entity participating in the joint public hearing to attend the hearing. This elected official may be the representative of the entity who is designated to give a brief presentation on the property tax request. The presence or quorum of elected officials at the joint public hearing does not constitute a meeting subject to the Open Meetings Act.

The participating entities must electronically send their tax information to the county assessor by September 4. The county clerk must schedule the hearing and notify the assessor of the date, time and location by September 4. Hearings must be held on or after September 14 and prior to September 24. Counties of more than 10,000 must post notice of the hearing and proposed budget on the home page of their website.

After the hearing, the county clerk or designee must prepare a report showing the names of the designated representatives and the names and addresses of individuals speaking at the hearing. New requirements include the name of each political subdivision that participated in the hearing, the real growth value and real growth percentage for each participating entity, the amount sought in excess of the allowable growth percentage, and the number of individuals who attended the hearing.

The amount levied for principal or interest on school bonds is not considered in the calculation of the property tax effective date that determines whether a school district must participate in the joint public hearing. [LB727](#), section 50. Effective June 7, 2023

Treasurers Deeds

- The process for issuing treasurers deeds to purchasers of tax sale certificates on delinquent real property was revised by the Legislature in anticipation of a case heard by the U.S. Supreme Court. In [Tyler v. Hennings County, Minnesota](#), the Court found that keeping surplus equity after a sale of property with delinquent taxes is a violation of the Takings Clause of the U.S. Constitution. Although Nebraska's law, unlike Minnesota's law, allowed the purchaser, rather than the county, to keep the proceeds, the Legislature adopted changes prior to the decision to limit the valuation of property eligible for treasurers deeds and require purchasers to return the excess equity, less costs and fees, to the owner. Effective September 2, 2023, if 110 percent of the assessed value, less than the amount needed to redeem the property, is greater than \$25,000, the purchaser must use a judicial foreclosure process to obtain title. Because the U.S. Supreme Court remanded two related Nebraska cases to the Nebraska Supreme Court, further revisions to the law are likely in 2024.

The bill added several provisions intended to increase the notice given to property owners with delinquent taxes. In addition to the legal description and parcel identification number, the name of the owner of record and the property's street address, if any, must be included when preparing and publishing the list of delinquent taxes.

Property tax statements that indicate delinquent taxes and interest are due must include a statement that failure to pay the back taxes and interest may result in the loss of real property. Because of the additional wording, tax statements for many counties will increase in length from a letter-size to a legal-size document.

When a tax sale certificate is purchased, the purchaser must notify the property owner by personal service at the address listed in the county assessor's records. An affidavit proving personal service must be included within an application for a treasurers deed. An administrative fee of the amount of \$100 or the actual cost of such service must be noted in the treasurer's records and collected if the taxes are redeemed. [LB727](#), section 51-56.

Homestead Exemptions

- After their initial application, beginning January 1, 2024, veterans with a permanent and total disability will reapply for a homestead exemption in every subsequent year that is divisible by five, rather than every year. [LB727](#), sections 84-87.

Tax Increment Financing (TIF)

- Provisions introduced as [LB98](#) and [LB52](#) clarify procedures and make technical changes for TIF ([tax increment financing](#)) and micro-TIF projects. This includes annual limits on the number of redevelopment projects that may be approved following an expedited review. Extremely blighted designations for purposes of tax increment financing are valid for 25 years unless the designation is removed by specified procedures. If an area has been designated for more than 30 years, new redevelopment projects cannot be approved until an analysis of the existing projects has occurred. Cities may declare an area substandard or blighted by adopting a resolution after a public hearing, rather than holding additional hearings. [LB531](#), sections 11-20. Effective June 7, 2023

Inheritance Taxes

- Last year laws were enacted to require personal representatives of estates and county treasurers to report data on the class and residence of beneficiaries. Language introduced as [LB97](#) expands the reporting requirement to all petitioners in proceedings to determine inheritance taxes. This information must be reported to county treasurers. The reporting forms, which are prescribed by the Department of Revenue, include the amount of inheritance tax revenue generated by each class of beneficiary and the number of persons of each class who do not reside in Nebraska.

County treasurers aggregate data from the petitioners' reports and submit it to the Department of Revenue. Reports received by treasurers between January 1, 2023 and June 30, 2023 must be submitted by August 1, 2023. In the future, reports will include data from the entire fiscal year. [LB727](#), section 57. Effective June 7

- [LB23CA](#), which would repeal county authority to levy inheritance taxes, remains in the Revenue Committee.

Courts

- [LB50](#) contains many of the recommendations of the 2022 Nebraska Criminal Justice Reinvestment Working Group that were introduced last year as [LB920](#).

The bill states the Legislature's intent to fund at least one problem solving court in each judicial district by January 1, 2024. These courts follow the Nebraska Supreme Court's rules and must comply with federal standards. [LB50](#), section 1

The Nebraska Supreme Court will create a pilot program in one probation district to use physical space and information technology resources within Nebraska courthouses to serve as access points for virtual behavioral health services for court-involved individuals. The program is intended to provide access to behavioral health treatment via telehealth for persons involved in the criminal justice system. [LB50](#), section 2

A pilot program will be enacted to hire additional assistant probation officers to assist with high-risk caseloads in a single probation district. [LB50](#), section 13

If a defendant is ordered to pay fines and costs in addition to restitution as part of a judgment and fails to pay the full amount owed, funds are applied first to the restitution obligation, then to the fines and costs when the restitution is satisfied in full. [LB50](#), section 15

When defendant is determined to be indigent, the trial court must first contact the public defender to ask whether they can accept the appointment. If the public defender declines the appointment due to a conflict of interest, the court will appoint an attorney who is paid by the county in an amount determined by the court. The current statutory fee of \$200 is eliminated. [LB50](#), sections 16-17

The Nebraska Sentencing Reform Task Force is created to identify and recommend changes to the state's criminal justice laws to improve public safety and allocate resources more effectively. Two representatives of law enforcement, two county attorneys, and two criminal defense attorneys with at least 10 years of experience will be appointed to the task force. [LB50](#), section 19

LB50 enacts sentencing guidelines for habitual criminal mandatory minimum and earlier parole eligibility. The changes are intended to provide longer parole supervision at the end of a sentence as well as addressing prison overcrowding issues. [LB50](#), sections 47-55

- Revisions to in forma pauperis filing are primarily directed toward victims of domestic violence. [LB157](#), section 4

- Courts are given authority to appoint limited temporary guardians for persons who are alleged to be incapacitated. Such guardianships are only to assist the person in applying for, validating, and facilitating eligibility for benefits. Counties with a city of the metropolitan or primary class that have paid for limited temporary guardians may apply for reimbursement from the Department of Health and Human Services. [LB157](#), sections 9-10

Law Enforcement

- Dependents of law enforcement officers and professional firefighters are eligible for tuition waivers for five years at any state university, state college or community college. Recipients of tuition waivers must reside in Nebraska for five years following use of the waiver. [LB727](#), sections 107-113

- Concealed handguns can be carried with or without a permit, eliminating requirements for background checks, permit fees, and a gun safety course. Counties, cities and villages are prohibited from regulating the ownership of firearms or other weapons or requiring their registration. [LB77](#)

Roads and Bridges

- Counties will provide up to 20 percent of the replacement cost for state aid bridges, rather than a flat 50 percent match, effective September 2, 2023. This reduction in the required match gives the Department of Transportation an opportunity to adjust the match rate if it proves to be a hardship for a county. [LB138](#), section 4

- The County Bridge Match Program's June 30, 2023 termination date is extended to 2029. The County Bridge Match Program was enacted in 2016 as a part of the Transportation Innovation Act to provide funding for counties for the replacement and repair of structurally deficient bridges that are over 20 feet long. Since 2016, nearly 300 bridges have been replaced or removed in 58 counties. [LB683](#), section 1. Effective May 27, 2023. [LB818](#), section 10. Effective May 25, 2023

- Beginning on September 1, 2024, excavators cannot request marking of underground facilities under the One-Call Act more than 17 days prior to the start of the excavation. An underground excavation safety committee comprised of representatives from the State Fire Marshal, operators and excavators will review the Fire Marshal's investigation of violations and determine the appropriate civil penalty. [LB683](#), sections 4-11

- The State of Nebraska is authorized to issue up to \$450 million in bonds to accelerate completion of highway construction projects. [LB727](#), sections 29-45. Effective June 7, 2023

Voter Identification

- In November 2022, voters approved a constitutional amendment requiring voters to present a valid photographic identification before casting a ballot. [LB514](#) provides implementing legislation for that amendment.

Identification documents can be issued by the state or federal government, political subdivisions, postsecondary educational institutions, tribal body, or skilled care facilities such as nursing homes. Residents without a driver's license can receive a free state ID for voting purposes or a certified copy of their birth record if they do not have a driver's license or state ID and the record is required to obtain a state ID for voting purposes. [LB514](#), sections 3, 20, and 23. Effective June 2, 2023

Registered voters who are unable to produce valid identification or have a reasonable impediment preventing them from presenting identification can cast a provisional ballot. These ballots are counted if the voter presents a valid photo ID to the county clerk or election commissioner on or before the Tuesday after the election or their signature on the reasonable impediment certification form is verified. [LB514](#), sections 10-12 and 18. Effective April 1, 2024

Early voters must include their driver's license or state ID card number, a photocopy of another valid ID, or a reasonable impediment certification. Agents obtaining an early ballot for a registered voter must provide the voter's identification or the listed information. [LB514](#), sections 13 and 15. Effective April 1, 2024

The Secretary of State will create a public awareness campaign and a website dedicated to voter ID requirements and procedures, including a list of acceptable forms of identification. In addition, the office will provide information to state agencies to distribute to residents about voter ID requirements and how to obtain free identification. [LB514](#), section 4. Effective June 2, 2023

Broadband

- [LB683](#) created the Nebraska Broadband Office within the Department of Transportation to oversee and coordinate broadband programs in the state. Prior to the passage of [LB683](#), the Public Service Commission and a state broadband coordinator within the office of the state's chief information officer filled many of these roles. [LB683](#), sections 2-3, 22-24. Effective May 27, 2023

The Rural Communications Sustainability Act is created to require governmental agencies directing public funds for broadband deployment to collaborate with the Nebraska Broadband Office and the Public Service Commission. [LB683](#), section 12-18. Effective May 27, 2023

Applicants for Broadband Bridge and Universal Service funds must replace equipment on cell towers that is deemed to be a threat to national security. Additional federal funding has been proposed to "rip and replace" this equipment. [LB683](#), sections 19-21, 26. Effective May 27, 2023

Language introduced as [LB155](#) clarifies that the prohibition against imposing a fee on a communication service provider that is authorized to operate in the right-of-way applies only to small cells. This was the intent of legislation enacted in 2019 but questions have arisen recently. [LB683](#), section 2. Effective May 27, 2023

Language from [LB359](#) replaces the July 1 application deadline for Nebraska Broadband Bridge Act grants with the general authority for the Public Service Commission to establish application deadlines. The grants help facilitate the deployment of broadband in the state. [LB683](#), section 26. Effective May 27, 2023

Retirement Contributions

- Commissioned law enforcement officers will contribute an additional one percent towards their retirement, beginning September 2, 2023. Currently the base contribution rate for all county employees participating in the state-administered retirement plan is 4.5 percent of their pre-tax pay, with commissioned law enforcement officers in counties under 85,000 contributing an additional one percent and officers in counties over 85,000 contributing an additional two percent. Counties contribute an amount equal to 150 percent of the employee contribution. Douglas and Lancaster counties do not participate in the state-administered plan. The measure is part of ongoing efforts to attract and retain law enforcement personnel. [LB103](#), sections 3 and 4

- The age to take required minimum distributions from the state-administered County Retirement Plan increases from age 72 to 73 in 2022 and to age 75 in 2032. This reflects changes to federal laws. [LB103](#), section 1. Effective May 2, 2023

Motor Vehicles

- Nebraska's motorcycle helmet laws are repealed, effective January 1, 2024. In order to ride without a helmet, riders must be at least 21, complete basic motorcycle training and wear eye protection. [LB138](#), sections 46-47

- Nebraska's statutes are updated to reflect national standards for electric bicycles. [LB138](#), sections 37-44

- Persons assigned a parolee immigration status by the U.S. Department of Homeland Security are eligible for a driver's license or state identification card. The cards are not in compliance with federal REAL ID standards but will grant driving privileges to Ukrainian refugees and others. [LB138](#), sections 15-20, 29

Emergency Management

- Critical infrastructure utility workers will be given priority access to personal protective equipment, medical screening and treatment and vaccines in the event of a civil defense emergency, disaster, or emergency. Utilities will maintain lists of critical infrastructure utility workers. [LB191](#), sections 1-5

- First responders who are required to have a mental health examination or resilience training that are not reimbursed by their employer can apply to the Department of Health and Human Services for reimbursement. [LB191](#), section 6

Keno

- With consent from the county or city operating the lottery, keno tickets can be issued in a digital format under language introduced as [LB232](#). The phone or other digital device would have to be present at the location of the keno operator or authorized sales outlet when a ticket is issued. [LB775](#), sections 6, 8 and 11

- A debit card, prepaid cash account, or the cash balance of a payment application can be used to purchase keno tickets. Credit cards cannot be used. Debit card users are limited to no more than \$200 of purchases from a lottery operator in a single day. [LB775](#), section 9

- The definition of gross proceeds is revised to exclude admission costs collected at any location where the lottery is also available without an admission charge. Because the entire gross proceeds in areas of such facilities with an admission fee are returned to the county, some facilities, such as licensed racetrack enclosures, that charge an admission fee in some areas do not offer keno in those areas. Under the revised definition, counties will share in the keno proceeds but not the admission charges. [LB775](#), section 7

Economic Development

- Sales taxes rates will be reduced to 2.75 percent in special retail districts that meet and investment and job creation goals under Good Life Transformational Projects Act. [LB727](#), sections 9-15 and 59. Effective June 7, 2023

The Nebraska Job Creation and Mainstreet Revitalization Act, commonly referred to as the Nebraska Historic Tax Credit Act, is extended to 2030. [LB727](#), sections 78-83

- Waste treatment and disposal plants, such as the facility near Kimball, are eligible for incentives under the ImagiNE Nebraska Act. [LB727](#), section 99. Effective June 7, 2023

- [LB531](#) updates last year's allocation of the state's ARPA funds. It directs the funds to recovery projects in North Omaha and South Omaha and museums dedicated to Standing Bear and Malcolm X. It provides grant funding for a new water source for Lincoln and creates the Revitalize Rural Nebraska Grant Program to help cities of the first and second class and villages to demolish dilapidated commercial property. [LB531](#)

Liquor Laws

- Liquor manufacturers and wholesalers can engage in sponsorships of events held by civic or charitable organizations, churches, and other holders of special designated liquor licenses if federal law is adopted making a similar change. Nonprofit organizations that are exempt from federal income taxes can be issued 12 special designated licenses per year, rather than six. [LB376](#), sections 7 and 11. Effective April 22, 2023

Public Health

- Local public health departments may establish county-level multidisciplinary overdose fatality review teams to identify system gaps and innovative, community-specific overdose prevention and intervention strategies. Team members include officials from local public health departments, behavioral health providers, law enforcement officers, jailers, coroners, and others. [LB227](#), sections 79-94. Effective June 7, 2023

- Beginning in fiscal year 2025-2025, the Legislature intends to appropriate up to \$4.5 million annually to fund the Certified Community Behavioral Health Clinic Act. The Act is intended to increase capacity for community-based mental health and substance use services, psychiatric rehabilitation services, targeted case management and other services. Providers will be paid in advance for the anticipated cost of providing services, rather than a fee-for-service model. [LB276](#), sections 1-7

Other Issues

- The Legislature appropriated \$5 million for FY23-24 to establish interoperable communications between state agencies and volunteer fire departments, rescue and emergency squads through the use of mobile radios, programming and installation of equipment. The funds can also be used for interoperability training. [LB814](#), section 226. Effective July 1, 2023

- The Legislature appropriated \$574 million to the Perkins County canal project. The Department of Natural Resources was directed to identify the optimal route and purchase land and was given authority to use alternative methods of contracting to develop the canal that will deliver water from Colorado to Nebraska. [LB818](#), section 14. [LB565](#), sections 1-20. Effective Sept. 2, 2023.

- Beginning in January 2025, or sooner if possible, the Legislature will maintain a publicly accessible, digital Internet archive of closed-captioned video coverage of legislative floor debate and committee hearings. [LB254](#), sections 1-2 and 8-9

- The Legislature appropriated \$500,000 for grants to public power districts to help the state compete for a regional clean hydrogen hub designation. A work group was created to examine workforce needs for the hydrogen and nuclear industries and make grants to colleges to train workers in these industries. [LB565](#), sections 34, 38-41. Effective May 27, 2023

Interim Studies

Following is a partial listing of interim study resolutions that will be examined during the coming months. This listing represents only those studies of significant interest and importance to county government. They are listed by number, introducer, description and committee assignment. Public hearings will be scheduled on some resolutions. [Hearing dates](#) will be posted on the Legislature's website as they are scheduled. A complete list of the studies is available [here](#).

[LR106](#) (Halloran) Interim study to examine interests in agricultural lands in Nebraska held by foreign individuals, business entities, and governments. Agriculture. Hearing Date: September 15

[LR125](#) (Conrad) Interim study to review juvenile justice involvement for youth who are excessively absent or truant from school. Judiciary

[LR127](#) (DeBoer) Interim study to conduct a comprehensive examination of court fees as a funding source for the court system and the judicial branch. Judiciary

[LR130](#) (Ballard) Interim study to examine the potential construction of the proposed East Beltway administered jointly by the City of Lincoln and Lancaster County, Transportation and Telecommunications

[LR142](#) (Day) Interim study to examine Nebraska's policies relating to veterans and the competitiveness of Nebraska for veterans and current service members when choosing where to live after retirement. Government, Military and Veterans Affairs

[LR155](#) (Day) Interim study to examine Nebraska's disability classifications for the homestead exemption. Revenue

[LR157](#) (McDonnell) Interim study to examine the retirement systems administered by the Public Employees Retirement Board. Nebraska Retirement Systems

[LR172](#) (Vargas) Interim study to examine the occupation taxes imposed on wireless telecommunications services. Transportation and Telecommunications

[LR181](#) (Slama) Interim study to examine the insurance statutes of the State of Nebraska with specific emphasis on the impact of the insurance industry on tort reform and related matters. Banking, Commerce and Insurance

[LR184](#) (Mosser) Interim study to examine the deployment of broadband services within the State of Nebraska. Transportation and Telecommunications

[LR186](#) (Albrecht) Interim study to examine issues raised in [LB820](#), 2023, relating to valuation of land in Nebraska. Revenue

[LR189](#) (Day) Interim study to examine issues regarding potholes and road maintenance in Nebraska municipalities. Urban Affairs

[LR194](#) (McDonnell) Interim study to research, through collaboration among various stakeholders, ways to address juvenile justice reform. Judiciary

[LR195](#) (McDonnell) Interim study to conduct a comprehensive examination of Nebraska's state highway system and the priorities and resource allocation methods for the system. Transportation and Telecommunications

[LR197](#) (McDonnell) Interim study to conduct a comprehensive examination of the need for Nebraska to foster development of large industrial and commercial business sites. Banking, Commerce and Insurance

[LR198](#) (McDonnell) Interim study to explore support and supplemental funding for public and nonprofit providers of emergency medical services. Appropriations

[LR201](#) (Fredrickson) Interim study to examine mental health and addiction issues within the Nebraska criminal and juvenile justice systems and options to increase services and alternatives to current responses of the criminal and juvenile justice systems. Judiciary

[LR203](#) (Dorn) Interim study to review how the State of Nebraska can ensure it has effective emergency medical services in rural communities. Health and Human Services

[LR235](#) (Linehan) Interim study to examine the delinquent tax sale and tax deed process for delinquent real property taxes. Revenue

[LR238](#) (McDonnell) Interim study to examine the location of recreational vehicle parks, entertainment venues, and other recreational development and the impact of zoning regulations related to flooding on locating such facilities. Urban Affairs

[LR245](#) (Vargas) Interim study to examine juvenile detention costs and necessary updates to the juvenile detention facility standards or the Nebraska Juvenile Code. Judiciary

[LR247](#) (Cavanaugh, J.) Interim study to examine issues raised in [LB133](#), 2023, relating to laws regarding the use of eminent domain by state agencies, boards, commissions, and other political subdivisions. Government, Military and Veterans Affairs

[LR250](#) (McDonnell) Interim study to consider changes to the Property Assessed Clean Energy Act and to property assessed clean energy financing for real estate development projects. Urban Affairs

[LR274](#) (Judiciary Committee) Interim study to examine the structure of criminal prosecution in Nebraska. Judiciary