

NACO Legislative Report



January 9, 2026

Nebraska Legislature Convenes for 60-Day Session

The Nebraska Legislature convened on Wednesday, January 9, 2026 to begin a "short" 60-day session.

Senators began bill introductions on the first day and will continue to introduce bills during the first ten days of the session. By the end of the third day, 237 bills and three constitutional amendments had been introduced. Bills that were not passed or killed in 2025 carried over to the 2026 session.

Debate on carryover bills will begin on Wednesday, January 14. Governor Jim Pillen will deliver his annual State of the State address on January 15.

Following a hearing by the Executive Committee on the expulsion of Senator Dan McKeon on January 12, public committee hearings on new bills will begin on January 20 and continue each afternoon through the end of February. Full days of floor debate will begin on March 3. Adjournment is tentatively scheduled for April 17.

The Legislature's daily agenda, session calendar, hearings schedules and other information is available on their website. Nebraska Public Media livestreams floor debate and committee hearings.

The session is officially the One Hundred Ninth Legislature, Second Session and constitutes the second half of the biennium.

NACO Legislative Bill Review Set for January 23

NACO's Legislative Committee will meet at 8:30 a.m. (CST) on Friday, January 23 to review and take positions on bills that have been introduced through the first eight days of the 2026 legislative session. Committee members will meet in person and all county officials are invited to join a live webinar of the discussion. Each affiliate group has been asked to review the bills pertinent to their office prior to the meeting and select one of their members to speak to their recommended positions on bills. Register for the webinar [here](#). After registering, you will receive a confirmation email containing information about joining the webinar.

The Committee will meet again on January 30 to take positions on bills introduced during the final two days of introductions. A webinar will not be held so comments on those bills should be provided to your NACO Board representative to share at the meeting.

Friday Action Calls Planned

NACO will host a weekly webinar every Friday at Noon (CST) during the legislative session to provide timely information on legislative activity and the actions you can take to champion county issues. The webinar is expected to last 15-30 minutes and is for elected or appointed county officials. These webinars will not be recorded.

If you're interested in getting more involved in NACO's legislative efforts, register for the webinar by clicking [here](#).

Bill Introductions

Here are some of the bills that were introduced this week on issues affecting counties.

County Operations

[LB760](#) (Brandt) Change and eliminate provisions of the Environmental Safety Act

[LB834](#) (Kauth) Change provisions relating to county assessors, the Property Tax Administrator, real property assessments, taxes levied in counties, delinquent taxes owed to counties, remission of sales and use taxes, and mobile homes. NACO Bill

[LB837](#) (Jacobson) Provide for rounding of certain cash transaction amounts

[LB861](#) (Bostar) Require authorized building inspectors for inspections under the Building Construction Act and public access to certain building inspection records.

[LB898](#) (Lonowski) Change which political subdivisions may use virtual conferencing for meetings under the Open Meetings Act and change related requirements

[LB919](#) (Sanders) Allow for the use of durable accessible mediums for public records. NACO Bill

[LB923](#) (Clouse) Change and eliminate provisions relating to county records. NACO Bill

Taxes and Valuation

[LB756](#) (Wordekemper) Change a motor vehicle tax exemption and a property tax exemption relating to certain disabled veterans

[LB770](#) (DeKay) Authorize fees for the collection of certain taxes of reclamation districts and county agricultural societies and change the distribution of the nameplate capacity tax. NACO Bill

[LB814](#) (Brandt) Change provisions relating to the valuation of agricultural land and horticultural land

[LB826](#) (DeKay) Change provisions relating to late applications for homestead exemptions.

[LB882](#) (Andersen) Change provisions relating to homestead exemptions for certain veterans and surviving spouses

[LR292CA](#) (Andersen) Constitutional amendment to provide a new method of valuing real property for property tax purposes, provide a limit on property tax increases, provide certain exceptions, provide requirements for declared emergencies, provide for emergency bond levies, and eliminate conflicting constitutional provisions

Inheritance Taxes

[LB868](#) (DeKay) Provide an inheritance tax exemption relating to victims of homicide and change provisions relating to when certain inheritance taxes are due.

Fees

[LB896](#) (Lonowski) Change fees related to marriage licenses and records. NACO Bill

[LB900](#) (Lonowski) Change provisions relating to fees, commissions, and mileage of county sheriffs for distress warrants issued for the collection of taxes. NACO Bill

Elections

[LB884](#) (Andersen) Change provisions relating to voter registration, ballots, and poll watchers and observers.

[LB951](#) (Ballard) Include extraterritorial zoning jurisdiction in municipal elections and districts.

Law Enforcement

[LB784](#) (Hallstrom) Change residency requirements for sheriffs in certain counties and continuing education requirements for law enforcement officers.

[LB881](#) (Guereca) Require law enforcement agencies, jails, and the Nebraska State Patrol to receive approval prior to entering into agreements to enforce immigration law

[LB907](#) (Juarez) Prohibit law enforcement officers from entering community safe spaces to enforce immigration law

Courts

[LB859](#) (Bostar) Provide for county conflict counsel to represent certain indigent persons when the public defender is unavailable

[LB935](#) (Bosn) Provide for the award of costs and attorney's fees in certain actions involving political subdivisions.

Veterans Services

[LB767](#) (Holdcroft) Adopt the Certified Help Options in Claims Expertise for Veterans Act

[LB786](#) (Sanders) Change provisions relating to Military Honor Plates under the Motor Vehicle Registration Act, create a fund, provide for grants to certain needy service members, and provide duties to the Adjutant General.

Riparian Weed Management

[LB807](#) (Ibach) Change the administration of the Noxious Weed Control Act from the Department of Agriculture to the Department of Water, Energy, and Environment and change provisions of the Noxious Weed Control Act and the Water Resources Cash Fund.

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