

May 30, 2025



The Ninety-Three

LB468 Update

Inheritance taxes remain one of the primary forms of non-property tax revenue for Nebraska's counties, projected to generate more than \$90 million annually in 2025.

Established in 1901 and redirected to counties by 1905, the tax has historically supported rural infrastructure, aid to indigent persons, elderly care, and general county needs. Since 1982, counties have had discretion to place these funds in general or designated accounts.

This legislative session, LB468, introduced by Senator Rob Clements, proposed lowering inheritance tax rates and increasing exemption thresholds, with an original projected fiscal impact of \$34 million. A Select File amendment reduced the impact to \$22 million through a combination of fee increases, revenue reallocations, and state appropriations. However, the bill stalled when a cloture motion fell short by two votes (31–11), ending debate for the year.

Despite its failure, LB468 prompted discussions by lawmakers about county reliance on inheritance tax revenues. Lawmakers acknowledged these funds are necessary for emergency needs, infrastructure investments, and providing mandated public services. Many cautioned against outright repealing the tax without a sustainable replacement, emphasizing the consequences for potential property tax increases or reduction in public services.

In addition, Senator Clements introduced LR254, an interim study to examine alternative revenue sources, such as motor vehicle taxes, registration fees, and other state-collected revenues.

However, opponents of LB468 expressed concerns about shifting from a progressive tax that affects relatively few to regressive tax that impacts all residents. Specific objections targeted proposed fee hikes on marriage licenses, vehicle inspections, and cuts to sales tax exemptions, as well as new taxes on renewable energy projects.

Another proposal, LR13CA, a constitutional amendment to ban inheritance taxes at both the state and county levels, remains on General File. While no immediate changes to inheritance tax policy are expected this year, discussions are far from over. With counties reliant on these funds for public services and infrastructure, any reform efforts will require a thoughtful approach to sustainable replacement revenue that balances adequate revenue sources for counties with lawmakers' consideration of tax fairness.

Approval of Federal Disaster Declaration & Next Steps for Eligible Counties

Last Friday, Governor Jim Pillen sent out the following press release regarding the approval of the federal disaster declaration for the March 2025 snowstorm:

FOR IMMEDIATE RELEASE

May 23, 2025

CONTACT:

Laura Strimple, (402) 580-9495

President Trump Approves Federal Disaster Declaration for March Storm

LINCOLN, NE – Governor Jim Pillen has been notified that a federal disaster declaration submitted to President Donald Trump has been approved. Damage resulted from a severe winter storm that impacted the state on March 18 and 19. The application for assistance was submitted in mid-April. Cost estimates from that storm exceeded \$64.8 million – the bulk of which resulted from downed electrical lines and damaged utility poles.

Counties eligible under the declaration include Boone, Burt, Butler, Cass, Clay, Colfax, Cuming, Dodge, Douglas, Fillmore, Hamilton, Jefferson, Johnson, Lancaster, Nuckolls, Otoe, Platte, Polk, Saline, Sarpy, Saunders, Seward, Thayer, Thurston, Washington, Webster, and York.

“This was a significant storm, impacting more than 25 counties and leaving many people without power – some for several days. I appreciate President Trump’s attention to Nebraska and his approval of this disaster request,” said Gov. Pillen. “Federal funding will help cover the tremendous costs that were incurred as a result of this weather event.”

The Nebraska Emergency Management Agency (NEMA) has begun working with local emergency managers and public entities now eligible for assistance under this declaration.

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[You can also read FEMA's press release by clicking here.](#)

The next steps in the declaration process are conducting Applicant Briefings with entities impacted by this disaster. NEMA staff will be conducting two (2) Applicant Briefings in person and two (2). Click the button below to view and download the briefing schedule.

If you have any questions, please email Jon.Cannon@NebraskaCounties.org

[Click Here to View Schedule of Applicant Briefings](#)

Now Accepting Policy Resolutions for the 2025 NACo Annual Conference

Submit policy resolutions by June 11

In preparation for the National Association of Counties (NACo) [2025 Annual Conference](#), we encourage members to get involved and have your voice heard in Washington by submitting a policy resolution or platform change.

All policy resolutions and platform changes must be submitted electronically using the form on [this page](#) by **June 11**. The [American County Platform](#) is NACo's permanent policy document. When necessary, it is amended at the annual meeting.

Platform changes are permanent amendments to the American County Platform that broadly guide NACo's federal advocacy efforts and publicly state NACo's general policy goals. To submit a platform change, please upload a Word document [here](#). Please upload a document that utilizes the Word Track Changes feature to denote any additions or removals from the American County Platform.

Policy resolutions are generally single-purpose documents addressing a specific issue or piece of legislation. Resolutions draw attention to a topic of current concern, clarify parts of the broadly worded platform, or set policy in areas not covered by the platform. All interim policy resolutions submitted at the 2025 Legislative Conference must be renewed. To submit a policy resolution please utilize [this portal](#).

Contact our [Government Affairs staff](#) with any questions regarding the policy resolution process.

IMPORTANT REMINDER

If you plan to submit a policy resolution or platform change, you (or a designated representative) must appear in person at the relevant steering committee meeting at the 2025 Annual Conference to introduce and explain the resolution.

[Register for the 2025 Annual Conference:](#)

During NACo's [2025 Annual Conference](#), from July 11-14 in the City and County of Philadelphia, Pa., nearly 2,000 elected and appointed county officials will discuss federal policy issues that impact counties.

All county officials are welcome to attend policy steering committee meetings, workshops, plenary sessions, and more.

Download the NACO Connect App!

Are you attending the County Board Workshop in June? Download the NACO Connect app for easy access to everything you need to know about the workshop!

View the Workshop Schedule on your Phone

Download the **NACO Connect** app



NACO Connect

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in the Apple App Store and
Google Play Store



DOWNLOAD NOW



NACO
www.nebraskacounties.org

Submit Your Photos of Nebraska's Wildlife

Wonders!

Submissions are still being accepted for NACO's "Wildlife Wonders" photography contest!

NACO will select 13 winning photographs which will be featured in our annual calendar. Each winner will receive a calendar and a NACO swag bag! The GRAND PRIZE WINNER will receive \$100 and be featured on the cover!

Even if your photograph does not win, it may still be featured in a number of NACO publications, including the official website and social media.

How to Submit Entries

First, review the [rules](#)!

Then, take a spectacular photo of a native plant or animal someplace in a Nebraska county (but see rules for resolution requirements!)

Finally, submit your photo(s) [here](#) (limit of 3 photographs)

For more information about photo resolution using an iPhone, click [here](#).

For more information about photo resolution using an Android, click [here](#).

Questions? Contact Luke Bonkiewicz at Luke.Bonkiewicz@NebraskaCounties.org.

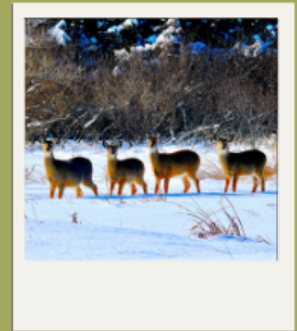
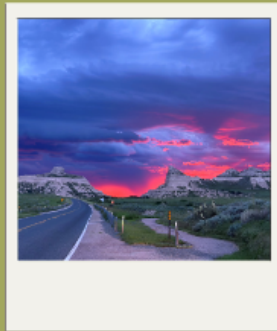
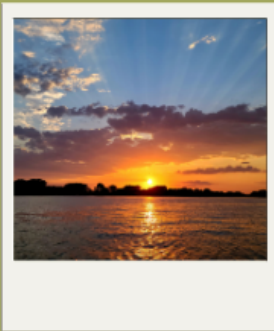
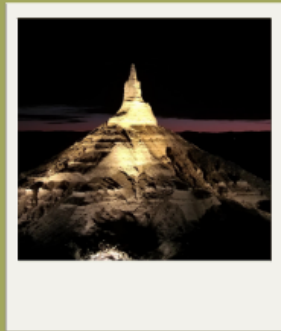
Wildlife Wonders Photography Contest



Submit your photo of Nebraska's Wildlife Wonders by **August 1** for a chance to be featured in NACO'S annual calendar!

For entry rules and photo criteria, visit
www.nebraskacounties.org

Past Winners



Eakes Office Solutions: NACO Preferred Partner Offers County-Specific Sales

NACO has partnered with [Eakes Office Solutions](#) to:

- Offer office products, janitorial products, and office machines to NACO members at the best pricing
- Provide monthly specials and flyers to NACO members
- NACO members will have the ability to custom contract up to 50 unique items including toners
- Provide delivery of office supplies in Eakes delivery areas at no charge
- Provide each account upon request with online setup, training, and catalogs
- Provide each account with free toner recycling

[Visit our website to learn more about current offers for counties.](#)



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Upcoming Savi Student Loan Webinars

The [Department of Education announced](#) that involuntary collections on student loans resumed on May 5, 2025, for the first time in five years.

Currently, more than 5 million borrowers are in default. Another 4 million borrowers are in late-stage delinquency, and the Department of Education expects them to default by the end of this month.

Student loan default has serious consequences, including employer wage garnishment, tax refund seizure, social security offset, or damage to credit scores. Employer HR will start receiving letters from the government requiring them to garnish up to 15% of employees' paychecks.

With so many borrowers at risk, the resumption of collections will directly impact your communities, and it's critical that your team is prepared. To help, Savi is hosting a Stakeholder Network Briefing call to share more information and answer your questions. You can register for the upcoming webinar below:

June 5th, 2025 at 1pm CT: [Our Monthly NACo webinar: The Current State of Student Debt](#)

If you register for the webinar and can not attend, a recording will be shared afterward.

Registration Open for 2025 Thriving Children Conference

Registration is now open for the 8th annual Thriving Children, Families, and Communities Conference! Join hundreds of community leaders and be part of conversations driving real change in Nebraska.

The Thriving Children, Families, and Communities Conference envisions a Nebraska where every community is empowered and united in its commitment to high-quality early childhood education and care.

By fostering collaboration, amplifying local voices, and equipping leaders with knowledge and tools, the conference inspires action to address critical challenges and embrace new opportunities. Together, we are building a future where every Nebraska child and family can thrive.

When:

Tuesday, September 16 - Thriving Children, Families, and Communities Conference

Evening of Tuesday, September 16 - C4K Convening kicks off with a celebratory dinner for C4K Pillar and Planning Communities

Wednesday, September 17 - C4K Convening Day

Where:

Younes Conference Center North
707 Talmadge Street, Kearney, NE 68845

[Click here to register.](#)



What is a NACO Business Member?

Support provided by our generous business members helps NACO continue to expand our educational programming for Nebraska county officials. Business members enjoy a number of benefits, including features on our website and social media pages. We also offer our business members a complimentary exhibit booth at the County Board Workshop, discounts on sponsorships, and 15% off the cost of booking our NACO West Training Center in Ogallala.

NACO Business Memberships

20 **BUSINESS**
25 **MEMBERS**



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PREMIUM MEMBERS



RESOURCES

Legislative Newsletter

County Employment Opportunities

Legal Calendar



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