

NACO Legislative Report



Final 2025

2025 Legislative Session Review

The 109th Nebraska Legislature, First Session, adjourned sine die on June 2. This Final 2025 Legislative Report is a summary of some of the provisions of interest to counties in bills that were passed or considered by the Legislature. The full text of the final version of bills, 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.

More than 715 bills, resolutions, and constitutional amendments were [introduced](#) this year. Bills that were not adopted, withdrawn, or indefinitely postponed in 2025 will be carried over to the 2026 session. Numerous bills were amended into other bills and these are noted in parentheses throughout this document.

Most bills will take effect at 12:01 a.m. on September 3, 2025, which is three calendar months after the Legislature's [adjournment](#).

The 2026 regular session will convene on January 7. 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 2026. NACO's 2026 legislative priorities will be determined following the 20th Annual Legislative Conference on October 9 in Beatrice.

Click on the links below for more information about legislation passed this year.

[Inheritance Taxes](#)

[County Operations](#)

[Property Taxes](#)

[Law Enforcement](#)

[Courts](#)

[Roads](#)

[Motor Vehicles](#)

[Elections](#)

[Broadband](#)

[State Budget](#)

[Document Recording](#)

[Public Health and Benefits](#)

[Veterans](#)

[Foreign Property Ownership](#)

[Other Issues](#)

Interim Study Resolutions

Below 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](#).

[Inheritance Taxes and Unfunded Mandates](#)

[County Operations](#)

[Taxes and Valuation](#)

[Law Enforcement and Courts](#)

[Elections](#)

[Retirement](#)

[Broadband and Communications](#)

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