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Nebraska Association of County Officials

Legislative Report

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2021 Legislature Adjourns Sine Die

The 107th Nebraska Legislature, First Session, adjourned sine die on May 27, 2021. Despite the challenges of COVID-19, senators passed 203 bills. This Final 2021 Legislative Report is a brief synopsis of some of the bills passed by the Legislature and signed by Governor Pete Ricketts. This report highlights particular provisions of interest to counties within the included bills. Please review the actual legislative bills for more specifics. The full text of the final version of each bill, called the slip law, can be viewed on the Legislature's website. Copies of bills can be requested from the Legislature's Bill Room at (402)471-0617. Also, consider contacting your county attorney with questions regarding the implementation of a particular bill in your county.

More than 680 bills, resolutions, and constitutional amendments were <u>introduced</u> this year. Bills that were not adopted or killed in 2021 carry over to 2022 at the same stage of debate. A list of carryover bills is available <u>here</u>.

Most bills will take effect at 12:01 a.m. on August 28, 2021, 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. A complete list of effective dates is available **here**.

Due to delayed census data, senators will return this fall for a special session on redistricting for state offices.

The 2022 regular session is scheduled to convene on January 5. Pursuant to <u>Article III, section 10</u> 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 a productive legislative session.

Please contact the NACO office or your affiliate group if you have suggestions for possible legislation for NACO to pursue in 2022. NACO's 2022 legislative priorities will be selected following the 16th annual legislative conference on October 14 in Holdrege.

County Operations

LB310, a bill that would significantly reduce counties' inheritance tax collections, did not pass in 2021. It was advanced from the Revenue Committee on a 6-2 vote with an **amendment** that would lessen the impact but would still result in reductions. Because bills pending on General File are debated early in the session before new introductions are heard and reported to the floor, it is possible that LB310 could appear on the agenda as early as mid-January. Please contact your state senator prior to the next legislative session to make your views on how this would affect county operations known.

A proposed constitutional amendment, **LR11CA**, would eliminate inheritance taxes as part of a larger plan to replace real and personal property taxes, corporate and individual income taxes, and sales taxes with a consumption tax. After an Attorney General's **opinion** expressed concerns about the constitutionality of placing several issues in a single ballot question, LR11CA failed to advance from General File. Implementing legislation in the form of **LB133** remains in committee.

<u>LB41</u> adds townships to the list of entities that automatically receive their distribution of tax dollars rather than having to make a request for distribution. Cities, schools, educational service units, county agricultural societies, and fire districts already receive distributions automatically.

LB103 appropriates \$2 million annually for the next two years to help counties pay for federal judgments in excess of \$25 million rendered against them. The total cost of the judgment would have to equal 20 percent or more of the county's budget and the county would have to set its levy at the maximum rate. Senator Myron Dorn introduced LB103 to help Gage County pay a \$28.1 million federal judgment to six persons wrongfully convicted of murder. In 2019, the Legislature approved a special half-cent sales tax and the county has increased its levy to pay the judgment.

<u>LB224</u> strikes a residency reference when county surveyors are appointed in counties of less than 150,000. Instead of appointing a surveyor "from another county", the appointee must be Nebraska registered land surveyor.

LB236, as introduced, would give ordinance authority to counties to allow concealed carry of weapons without a permit. After an Attorney General's **opinion** questioning the constitutionality of the bill, the original language was removed and replaced with requirements for the state to give notice of expiring concealed carry permits and a grace period for renewal.

<u>LB274</u> creates a new special designated liquor license for farm wineries, craft breweries, and microdistilleries that allows sales at any farmers market for one year, rather than requiring separate applications for each event. The bill also creates new licensing and tax structures for ready-to-drink cocktails.

LB285 is an omnibus election bill that changes redistricting deadlines to reflect the delay in receiving census data and the Legislature's upcoming special session to do redistricting for state offices. To accommodate the delays, the first day for candidates to file for office is moved from December 1 to January 5. Filing deadlines of February 15 for incumbents and March 1 for all other candidates are not changed. The bill carried an emergency clause and has already taken effect.

LB209 clarifies that counties and other political subdivisions may provide for deferred compensation on either a pre-tax basis or as an after-tax Roth contribution.

<u>LB368</u> authorizes the State Auditor to assess political subdivisions a \$20 per day late fee for failing to file required reports. The total late fee can't exceed \$2,000 per filing.

<u>LB369</u> grants the State Auditor unrestricted access to working papers and audit files for any audit report required to be filed with that office. A late fee of \$20 per day can be imposed for noncompliance.

<u>LB414</u> allows political subdivisions to use a design-build or construction management at risk delivery system for water, wastewater, utility or sewer construction. Resolutions to adopt such projects must include a statement that the political subdivision made a determination that using this system is in the public interest based on savings or specialized construction methods.

<u>LB528</u> primarily makes technical changes to education statutes. Of note to counties is the elimination of a requirement that lease sales of school land must occur in the county treasurer's office. Another section makes a minor revision to the language of the resolution that is used when a political subdivision's property tax request is different from the prior year.

LB532 revises unclaimed property laws. **Holders** of intangible personal property can accumulate it and report it when the amount exceeds \$50, rather than \$25.

Open Meetings

LB83 allows public bodies to meet by virtual conferencing when the Governor has declared a state of emergency in the area. Virtual conferencing, which is defined as meeting electronically or telephonically with interaction among the participants, requires reasonable advance publicized notice that includes information on how to access the meeting through a dial-in number or link. The public body must also provide links to an electronic copy of the agenda, all documents being considered, and the current version of the Open Meetings Act. The minutes must state the nature of the emergency meeting. Speakers at all public meetings must identify themselves by name, address, and name of the organization represented, if any. An exception can be made to protect the security of the speaker.

Beginning July 31, 2022, counties with a population greater than 25,000 must post meeting agendas on their website at least 24 hours prior to the meeting. Minutes must be placed on the website as soon as they are available for inspection within 10 working days or prior to the next convened meeting, whichever is sooner.

LB83 is similar to the authority granted by Governor Ricketts through executive orders during the pandemic and ratifies actions taken during that time. (See Executive Order No. <u>21-02</u>.)

Because the bill changed the Open Meetings Act, counties and other public bodies must update the copy of the Act that is posted in their meeting rooms. NACO will be sending updated <u>posters</u> to each county later this month. To purchase additional copies, contact <u>Peggy Brass</u>. The bill took effect on April 22, 2021.

Postcard Notice of Property Tax Asking Increase

<u>LB644</u>, the "postcard bill", requires county assessors to send personalized postcards to all property owners when property taxes requested by counties, cities, school districts, or community colleges exceed allowable growth amounts. Allowable growth is defined as two percent plus real growth due to improvements, annexations, or changes in the use of real property. The postcard must provide notice of a joint public hearing by the listed taxing entities, contact information for each entity, assessed valuation of the property, changes in the amount of property taxes requested, and other information.

The hearing must be held between September 17 and 29 and before any of the participating political subdivisions file their adopted budget statement. One representative from each entity must give a presentation on their tax request. After the hearing, the county clerk must prepare a report and deliver it to each political subdivision.

Due to the additional time needed for the joint hearing, the budget deadline is moved from September 20 to September 30. Resolutions setting property tax requests must be certified by October 15, rather

than October 13.

Language amended into the bill from <u>LB189</u> eliminates taxing entities' ability to extend the payment of property tax refunds. Existing law provides that if funds are not available to make a refund, a political subdivision can certify to the county treasurer that immediate payment constitutes a hardship that would create a serious interference with governmental functions. The payments can then be spread out over five years. New language provides that interest accrues at a rate of 9 percent beginning 30 days after the date the county assessor certifies the amount of the refund based upon the a final nonappealable order or other action approving the refund. LB644 takes effect on January 1, 2022.

Property Tax

Three measures were proposed this year to cap property tax growth at three percent: <u>LB408</u>, <u>LB622</u> and <u>LR22CA</u>. Opponents filibustered LB408, arguing that local government spending is based on functions mandated by the state, including law enforcement, roads, education, and other services. After eight hours of debate, a motion to invoke cloture was unsuccessful and LB408 was removed from the agenda. LB622 and LR22CA remain in the Revenue Committee and will carry over to the 2022 session.

Other bills proposed limiting the valuation of agricultural and horticultural land for school district taxation purposes. <u>LB2</u>, which was passed and takes effect on January 1, 2022, reduces the valuation of agricultural and horticultural land to 50 percent of its actual value for taxes levied by school districts to pay the principal and interest on bonds approved by a vote of the people. Other ag land will continue to be valued at 75 percent of actual value. <u>LB454</u>, which would have valued ag land at 65 percent of its actual value for school district taxation excluding bonds, failed to advance.

<u>LB63</u> changes the deadline for assessors to process tax exemption applications from February 1 to March 1. The extension provides additional time for assessors to complete their analysis before the exemptions are presented to the county board for approval or denial.

<u>LB291</u> requires valuation protests to include the valuation that is being requested. The Tax Commissioner will prescribe a form but counties can create their own forms, including an electronic version, as long as it captures the required information. Counties are authorized to make reasonable efforts to contact protesters who have timely filed a protest that is incomplete or not on the required form. The bill takes effect on January 1, 2022.

<u>LB521</u> requires requests for tax exemptions on real or personal property to include an estimated value of the property on the application form. Applications without the estimated value or any other required information will be denied.

LB313 extends the homestead exemption filing deadline for persons whose spouse has died during the year. A similar extended application period is available to persons with a documented medical condition that impairs their ability to file the application in a timely manner. If the Tax Commissioner approves a late application after any of the real estate taxes have become delinquent, the delinquency and interest must be removed from the tax rolls within 30 days after the assessor receives notice from the Tax Commissioner.

LB466 sets out a proration requirement when residential real property is sold. As originally introduced, the bill would have required assessors to perform the proration. Because the bill was aimed at a custom used in real estate transactions in Douglas and Sarpy counties rather than a statewide policy change, NACO worked with Senator Lou Ann Linehan, the Realtors Association, and others to revise the bill to remove counties.

LB23 updates the Real Property Appraiser Act to maintain compliance with federal law. The bill carried an emergency clause and has already taken effect.

Filing and Reporting

<u>LB93</u> eliminates a requirement for county clerks to submit monthly marriage license reports to the Department of Health and Human Services. The report is not necessary because the information is available electronically.

<u>LB94</u> ratifies actions taken pursuant to Governor Ricketts' Executive Order <u>20-13</u> which allowed early implementation of the Online Notary Public Act during the pandemic.

<u>LB105</u> corrects an oversight from a bill enacted last year. It harmonizes the dates for county clerks to certify unpaid claims to the county treasurer for use in preparing the semiannual statement with the earlier bill. The new certification deadlines are June 30 and December 31.

LB169 eliminates the issuance of locksmith registration certificates by county clerks. Existing law requires clerks to issue the certificates upon application and payment of a \$5 fee but does not address background checks for applicants, periodic renewals, and other issues typically found in licensing laws.

<u>LB312</u> expands the qualifications to serve on cemetery association boards. The minutes of cemetery association meetings must be delivered to the county clerk of the county where the cemetery is located. Currently these can be filed in the county where the meeting was held.

LB177 extends the filing deadline to perfect liens on fertilizer and ag chemicals from 60 days to 120 days after delivery of the product or performance of a service.

Law Enforcement Officer Training and Agency Certification

LB51 increases the number of continuing education hours required for law enforcement officers to 32 hours in 2023, with training in de-escalation, anti-bias, pursuits, and other issues. The Legislature appropriated \$140,000 in the mainline budget (**LB380**) for in-person and online training for officers to be certified through an accreditation agency approved by the Crime Commission. Smaller agencies will receive priority in grant funding.

The bill eliminates a one-year grace period for persons who are hired but have not yet completed their law enforcement certification. Instead, such noncertified conditional officers could be employed for no more than 16 consecutive weeks. Their interaction with the public and authority to carry a firearm is limited until specified preliminary training is complete. Limitations are also put into place for law enforcement reserve forces.

Law enforcement agencies hiring officers who have not previously worked as a law enforcement officer in Nebraska must cause the person to undergo a psychological evaluation to determine fitness for duty. The bill sets out reciprocity requirements for officers certified in other states and prohibits hiring a person whose certification has been denied elsewhere. Each law enforcement agency must have a policy regarding accepting and investigating complaints of law enforcement officer misconduct.

Agencies must be accredited in a manner approved by the Crime Commission. Beginning January 1, 2023, the names of agencies that are not accredited will be posted on the Commission's website and such agencies will be ineligible to receive loans, grants, and other funds administered by the Commission. By July 1, 2022, the Commission will post a list of all law enforcement officers who have voluntarily surrendered their certifications or had it revoked, been convicted of certain crimes, or determined to have engaged in serious misconduct.

Officers are prohibited from intentionally using chokeholds unless the use of deadly force is authorized. Law enforcement agencies must adopt policies requiring officers to intervene when they reasonably believe another officer is engaged in the use of excessive force.

Law Enforcement

LB271, the 24/7 Sobriety Program Act, allows counties to implement a twice-daily testing program as an alternative to incarceration for offenses involving operating a motor vehicle under the influence of alcohol or drugs. The bill was introduced on behalf of Lancaster County and modeled after a program in South Dakota. The bill takes effect on July 1, 2022.

LB255, the In the Line of Duty Compensation Act, provides \$50,000 to the families of public safety officers, including law enforcement officers, firefighters, emergency responders, and correctional officers, who are killed in the line of duty. The amount of compensation will be adjusted annually based on the Consumer Price Index. Claims must be filed with the state's Risk Manager. The bill takes effect on January 1, 2022.

LB407 extends workers' compensation coverage for mental injuries without corresponding physical injuries to corrections workers in counties of more than 300,000 in facilities with high-risk populations.

<u>LB343</u> expands an existing process for county sheriffs to inspect motor vehicles sold by franchisees. Legislation enacted in 2019 allows sheriffs to enter into agreements with franchisees to submit the information needed for the inspection, including photos of the vehicle, its identification number, and odometer reading. LB343 expands this authority to all motor vehicle dealers with an established place of business.

<u>LB616</u> requires law enforcement agencies to give notice of towed cars to owners and lienholders within 15 business days. It increases the value of the vehicle which vests in the name of the state or local law enforcement agency from \$250 to \$500.

LB500 provides for prosecution for using an electronic communication device in either the county where the communication was initiated or where it was received.

<u>LB572</u> updates brand inspection laws. Certain violations are categorized as infractions and peace officers are authorized to write waivable citations to violators.

<u>LB154</u> requires the State Board of Education to implement a system for tracking individual student discipline, including acts resulting in law enforcement involvement.

Juvenile Justice

LB307 requires counsel to be appointed for juveniles accused of a felony. When a juvenile appears in juvenile court in other instances, the court must advise the juvenile and his or her parent or guardian of their right to retain counsel. By July 1, 2022, the Supreme Court will enact a court rule to ensure that a juvenile has consulted with counsel and if not, is provided with the opportunity to consult with counsel prior to waiving their right to counsel. LB307 does not change the requirements to appoint counsel for juveniles in counties over 150,000. As introduced, the bill would have prohibited courts from accepting a juvenile's waiver of their right to counsel unless the prosecutor waived placement of the juvenile outside of their home.

<u>LB273</u> allows the Department of Health and Human Services to make an emergency change in placement of youth at the youth rehabilitation and treatment centers.

<u>LB568</u>, which would increase an appropriation to the Community-based Juvenile Services Aid Program to fund expanded diversion services, was advanced from General File but not scheduled for further debate.

Courts

<u>LB17</u> provides for incremental increases in certain court fees earmarked for the judges' retirement plan and requires judges to contribute 5 percent of their total compensation to the plan. District court and county court clerks will remit the fees to the state monthly, rather than quarterly. The bill took effect on May 5.

<u>LB355</u> updates language related to courts and judges, including striking county bonding procedures for county judges and clerk magistrates. These positions are state, not county, offices.

Planning and Zoning/Land Use

LB131 is a Christmas tree of bills heard by the Urban Affairs Committee. Language from **LB99** and **LB556** revise tax increment financing (TIF) to require compliance with municipal comprehensive development plans and the amount of property that can be designated as extremely blighted. **LB161** and **LB218** update Nebraska's default building and plumbing codes. **LB162** establishes uniform procedures for the detachment of property from the corporate limits of cities of the first and second class and villages. A certified copy of the detachment ordinance must be filed in the office of the register of deeds and election commissioner or county clerk. **LB549** is the Municipal Natural Gas Emergency Assistance Act that provides grants to help municipalities cover extraordinary costs incurred by an extreme weather event. The bill carries an emergency clause and has already taken effect.

<u>LB25</u> implements Amendment 2, which was approved by voters last year. It extends the maximum duration of tax increment financing projects from 15 years to 20 years if more than half of the property is designated as extremely blighted. The bill carries an emergency clause and took effect on March 18.

LB9 allows cities in counties with at least three cities of the first class to annex noncontiguous property if the intervening property is owned by the federal government. The bill is aimed at allowing the city of Bellevue to annex property outside of Offutt Air Force base. It expands the application of special valuation of agricultural and horticultural land to land that is subject to air installation compatible use zone regulations or that is located within a flood plain. The bill took effect on May 5.

<u>LB650</u> creates a framework for the underground storage of carbon dioxide. Permits must be obtained from the Environmental Protection Agency and Nebraska Oil and Gas Conservation Commission.

Motor Vehicles

<u>LB78</u> creates a directory within the Department of Veterans' Affairs that would be used to determine eligibility for veteran-specific license plates. The bill takes effect on January 1, 2022.

LB166 creates the Josh the Otter-Be Safe Around Water license plate. A \$5 fee is earmarked for the Game and Parks Commission to create grants to non-profits for water safety programs.

LB317 creates Nebraska History license plates to replace the Nebraska Sesquicentennial plates. A \$5 fee will be used to promote the history of Nebraska on the Internet and support history education for children in Nebraska.

<u>LB106</u> increases the fee for abstracts of driver's license records by \$4.50 to help fund a new driver's license and state identification card issuance system. The increased fee will begin on July 1, 2021 and the new system must be in place on or before July 1, 2032.

LB113 updates motor vehicle statutes including increasing prorate fees to help fund the replacement of the motor carrier system no later than July 1, 2025. It authorizes the Department of Motor Vehicles to charge postage and handling fees on all specialty license plates mailed directly from production to the customer.

LB149 is an annual update of motor vehicle statutes recommended by the Nebraska State Patrol and the Department of Motor Vehicles to maintain compliance with federal laws.

LB302 clarifies procedures for reinstating a driver's license when charges for driving under the influence have been filed but are later dismissed.

Roads

LB174 modernizes Department of Transportation laws. It streamlines licensing laws for county highway superintendents and city street superintendents by combining licenses for persons holding multiple licenses of various classes. It increases the threshold for reporting damages from a motor vehicle accident by a peace officer or vehicle operator from \$1,000 to \$1,500. If a peace officer investigates a crash, the operator does not need to file a report.

LB579 revises the annual reports provided to the Legislature by the Department of Transportation to show progress on the expressways and other highway construction projects.

LB542, a bill to authorize the state to issue up to \$400 million of bonds for the expressway system, was put on hold until 2022 pending federal infrastructure legislation.

Gambling

<u>LB371</u> allows gambling to take place at licensed racetracks during times when a state, district, or county agricultural society fair is being held. Such events could be held in Hastings, Columbus and Grand Island.

<u>LB561</u> implements legalized gambling as approved by voters last November. The bill allows wagering on certain events at horse racing tracks.

LB73, a bill to require distribution of a portion of gaming tax revenue generated under the Nebraska Racetrack Gaming Act to county agricultural societies, is on General File.

Veterans Service Officers

<u>LB261</u> expands the number of veterans eligible for a metal grave marker signifying their military service to members of the reserve forces and Nebraska National Guard. The markers are provided and paid for by counties.

LB387 exempts military retirement benefits from income taxes to the extent that the income is included in federal adjusted income, beginning in tax year 2022.

LB4 increases tuition assistance benefits for Nebraska-based military reservists at state-supported colleges, community colleges, and universities.

<u>LB669</u> requires post-secondary schools in Nebraska to automatically accept eligible military and veteran students who meet the admissions requirements. The bill carries an emergency clause and has already taken effect.

LB5, the Purple Star Schools Act, authorizes the State Board of Education to annually designate schools that support military-connected students and their families.

LB389 facilitates the issuance of teaching certificates to military spouses who hold teaching certificates in other states.

Economic Development

LB40, the Nebraska Rural Projects Act, provides up to \$50 million in state matching funds for the development of industrial rail business parks in counties of less than 100,000. The bill would help develop a business park near Bailey Yard in North Platte and could be used for rail parks in Seward, Scottsbluff and other cities.

<u>LB156</u> enacts the Municipal Inland Port Authority Act to support up to five large, shovel-ready commercial and industrial mega-sites for development by major companies. The sites would have to be located near access to at least two kinds of transportation, such as major rail lines or airports, interstate highways, or navigable waterways. Counties with more than 20,000 inhabitants and

covering more than 300 acres, cities, and city-county combinations formed by interlocal agreements can apply for the designation. Such authorities would be exempt from state and local taxes. In counties, a nine-member board would administer the authority. The Legislature will transfer \$5 million from the state's General Fund in FY22-23 and FY23-24 to provide financial assistance for the projects.

LB406 establishes the Statewide Tourism And Recreational Water Access and Resource Sustainability (STAR WARS) Special Committee of the Legislature. The committee, which is comprised of members of the Legislature, will examine property issues, public safety and infrastructure, tourism, and other issues. The study will examine issues related to Lake McConaughy, northern Knox County, and the Platte River between Columbus and Plattsmouth. The Legislature appropriated \$2 million for the study.

<u>LB544</u>, the Urban Redevelopment Act, would provide tax incentives to businesses that locate or expand in urban areas with high poverty and unemployment rates. It is similar to the small business tier of the ImagiNE Act that was adopted last year. Among other incentives, state credits are available in the amount of real property taxes paid in the year in which the required levels of employment and investment were met.

<u>LB39</u> expands the Sports Arena Facility Financing Assistance Act to include sports complexes and authorizes public-private partnerships between political subdivisions and non-profit organizations. The Act provides state financial assistance through a turnback of sales taxes to help cities and counties acquire and construct temperature-controlled sports arenas. LB39 also make other funding available for grants to community facilities in smaller cities and earmarked for distribution to high-poverty areas in metropolitan class cities.

Broadband

<u>LB338</u> directs the state, cities, villages, and counties that receive federal funds for the creation and expansion of broadband services to ensure that new broadband infrastructure is scalable to 100 megabits per second or greater upload and download speeds. It redirects dollars in the Universal Service Fund with consideration given to rural-based plans.

See the <u>U.S. Treasury's Interim Final Rule</u>, <u>Fact Sheet</u>, and <u>Frequently Asked Questions</u> for more details about acceptable uses of ARPA (American Rescue Plan Act).

LB388 appropriates \$20 million annually for grants to encourage the development of broadband internet service in unserved and underserved areas. The Public Service Commission will administer the new Broadband Bridge Program. Service providers, cooperatives, political subdivisions, and Indian tribes can apply for grants for development costs for qualifying projects. Applicants must provide matching funds of 50 percent and projects must meet specified upload and download speeds. The bill carries an emergency clause and took effect on May 27.

Other Issues

<u>LB65</u> reconciles conflicts between two provisions of the Nebraska Accountability and Disclosure Act that relate to local elected officials having an interest in a contract with their own governing body. Under existing law, one subsection includes an interest of a parent, spouse or child who has a business association with a business involved in the contract but the other subsection does not.

<u>LB66</u> makes technical cleanups to laws passed in 2019 to allow financial institutions to use a single-bank pooled collateral system to provide security for deposits of public funds in excess of FDIC coverage. Because the bill carries an emergency clause, it is already in effect.

<u>LB90</u> reallocates fees collected for each pesticide registered under the Pesticide Act and the Nebraska Commercial Fertilizer and Soil Conditioner Act. A portion of the pesticide registration fee is allocated to the Noxious Weed Cash Fund.

LB139 prohibits civil actions for recovery of injuries sustained from exposure or potential exposure to COVID-19 if the act or omission was in compliance with federal health guidance. It requires the development of a health care crisis protocol that could be activated in the event the demand for medical services and resources exceeds supply as a result of a pervasive or catastrophic disaster. The bill carries an emergency clause and took effect on May 25.

<u>LB247</u> creates the Mental Health Crisis Hotline Task Force to develop a plan to integrate existing hotlines with the new federally-approved 988 mental health crisis hotline number. The federal legislation authorizes states to impose fees on telecommunications services to provide funding through a mechanism similar to funding 911 services. The task force will conduct a cost analysis to determine how such a fee structure could be designed to cover the costs of the new hotline. County and municipal representatives and law enforcement officers are included as nonvoting members of the task force.

<u>LB265</u> eliminates a reporting requirement for cities that have created a clean energy assessment district using the Property Assessed Clean Energy Act (PACE) but have not implemented any projects.

<u>LB296</u> allows medical records for patients at state institutions to be released upon the order of a mental health board or to treatment providers for coordination of care related to transfer or discharge. Currently records may be released to law enforcement, upon the order of a judge, after the patient has been deceased for 50 years, and other limited situations.

<u>LB380</u>, the mainline budget bill, sets the state's funding plan for the next biennium. The bill contains funding for riparian weed control, law enforcement training grants, local public health departments, and juvenile services.

<u>LB432</u> reduces Nebraska's top corporate income tax rates, extends the Beginning Farmer Tax Credit Act, and revises eligibility for cancer benefits for firefighters.

<u>LB260</u> expands the list of "good cause" reasons for leaving employment under the Employment Security Law. Workers who leave employment to care for a family member with a serious health condition will be eligible for unemployment benefits under the bill.

<u>LB451</u> prohibits employers from discriminating on the characteristics of race, including skin color, hair texture, and protective hairstyles, such as braids, locks, and twists. Such characteristics can be regulated for bona fide health and safety standards. Law enforcement agencies and the Nebraska National Guard may impose their own dress and grooming standards.

LB649, the Nebraska Financial Innovation Act, creates a framework for digital asset depositories in Nebraska.

<u>LB664</u> revises the Mutual Finance Assistance Act which provides state aid to fire districts that participate in a countywide mutual finance organization. It allocates \$10,000 to each participating second-class city or village and rural or suburban fire protection district. The fund is currently distributed on a \$10 per capita basis.

<u>LB64</u> reduces the taxation of Social Security income to 50 percent in tax year 2025. The bill states an intent to continue reductions in the tax until it is phased out in tax year 2030 but the Legislature will have to adopt further legislation to enact it.

Interim Studies

Following is a partial listing of interim study resolutions that were introduced for examination in the coming months. This listing represents only those studies determined to be of significant interest and importance to county government. Selected studies of interest to counties are listed below by number, introducer, description, and committee assignment. Public hearings will be scheduled on some

resolutions and will be posted on the Legislature's website as they are scheduled. A complete list of the studies is available here.

County Operations

LR147 (Cavanaugh, J.) Interim study to examine the transfer of state-owned property to local political subdivisions. Transportation and Telecommunications

LR171 (McKinney) Interim study to examine the rights, roles, and responsibilities of Nebraska county election officials, state election officials, and relevant court and corrections personnel in carrying out state law regarding voting rights for former felony offenders. Government, Military and Veterans Affairs

LR211 (Lowe) Interim study to examine issues related to adopting construction codes. Urban Affairs

<u>LR215</u> (Hansen, M.) Interim study to examine county fees and fines set by statute and the cost for administering the associated services. Government, Military and Veterans Affairs

Property Taxes

<u>LR230</u> (Murman) Interim study to examine a potential constitutional amendment to limit property taxation to residential property only. Revenue

<u>LR232</u> (Friesen) Interim study to examine the assessment procedures of county assessors for each class of property and whether the assessment process would benefit from other parties assessing certain classes of property. Revenue

<u>LR261</u> (Revenue Committee) Interim study to examine the structure and administration of and compliance with certain taxes. Revenue

<u>LR100</u> (Williams) Interim study to determine whether the Real Property Appraiser Act should be updated. Banking, Commerce and Insurance

Courts

LR76 (Hansen, M.) Interim study of court fees as a funding source for the court system and the judicial branch. Judiciary

LR97 (Hansen, M.) Interim study to determine whether further revision to the Nebraska grand jury laws is necessary. Judiciary

LR164 (Wishart) Interim study to examine problem solving courts. Judiciary

Tax Increment Financing

<u>LR124</u> (Wayne) Interim study to examine issues relating to the designation of extremely blighted areas under the Community Development Law. Urban Affairs

<u>LR125</u> (Wayne) Interim study to examine issues relating to the designation of enhanced employment areas under the Community Development Law. Urban Affairs

LR126 (Wayne) Interim study to examine issues relating to the designation of blighted areas and extremely blighted areas under the Community Development Law. Urban Affairs

Physical and Mental Health Needs

<u>LR143</u> (Stinner) Interim study to examine the mental and behavioral health needs of Nebraskans, assess the shortages of providers, and determine what is needed to ensure an adequate behavioral

health service delivery system. Health and Human Services

LR163 (Stinner) Interim study to examine postacute placement challenges in Nebraska's health care system. Health and Human Services

<u>LR203</u> (Flood) Interim study to examine medicaid expansion and behavioral health. Health and Human Services

LR209 (McDonnell) Interim study to examine the appropriations necessary for creating public health crisis zones. Appropriations

Criminal Justice and Jails

<u>LR138</u> (Lathrop) Interim study to examine remedies available for incarcerated persons who have property lost, stolen, or damaged during their confinement. Judiciary

LR156 (Pansing Brooks) Interim study to examine mental health and addiction issues within the Nebraska criminal justice system. Judiciary

Law Enforcement

<u>LR173</u> (Blood) Interim study to examine the organizational structure and funding of the Nebraska Law Enforcement Training Center. Judiciary

LR183 (Cavanaugh, J.) Interim study to examine Nebraska law relating to body-worn cameras worn by law enforcement agents. Judiciary

LR189 (McCollister) Interim study to examine sex offender registration in Nebraska. Judiciary

LR194 (DeBoer) Interim study to examine methods of ending domestic and sexual violence in Nebraska. Judiciary

LR210 (McKinney) Interim study to examine poverty and incarceration and the appropriations necessary to reduce both. Appropriations

Retirement

<u>LR105</u> (Kolterman) Interim study to examine the public employees' retirement systems administered by the Public Employees Retirement Board. Nebraska Retirement Systems

LR106 (Kolterman) Interim study to monitor underfunded defined benefit plans administered by political subdivisions as required by section 13-2402. Nebraska Retirement Systems

Motor Vehicles

<u>LR127</u> (Hilkemann) Interim study to identify a more equitable scale for motor vehicle taxation. Transportation and Telecommunications

<u>LR155</u> (McDonnell) Interim Study to examine issues related to the operation of autonomous vehicles in Nebraska. Transportation and Telecommunications

American Rescue Plan and COVID-19

LR178 (Wishart) Interim study to solicit input from Nebraskans regarding funds from the federal American Rescue Plan Act of 2021. Appropriations

LR179 (Cavanaugh, M.) Interim study to examine funding mechanisms in the American Rescue Plan Act of 2021. Appropriations

<u>LR139</u> (Hansen, M.) Interim study to examine the financial health of individuals in Nebraska's workforce over one year into the COVID-19 pandemic. Business and Labor

<u>LR154</u> (McDonnell) Interim study to evaluate the impact of COVID-19 on Nebraska's workforce. Business and Labor

<u>LR202</u> (Health and Human Services Committee) Interim study to examine federal legislation regarding COVID-19 pandemic assistance. Health and Human Services

LR237 (Vargas) Interim study to examine existing statutes regarding directed health measures. Health and Human Services

Other Issues

LR83 (Hansen, M.) Interim study to examine the gubernatorial appointment process of members to boards, commissions, and similar entities. Executive Board

LR115 (Lowe) Interim study to examine and review liquor laws in Nebraska. General Affairs

LR117 (Bostelman) Interim study to examine surface water irrigation projects and infrastructure. Executive Board

<u>LR131</u> (Hansen, M.) Interim study to examine the lack of affordable housing in Nebraska. Executive Board

<u>LR137</u> (Aguilar) Interim study to assess the operations and practices of the Central Nebraska Veterans' Home. Government, Military and Veterans Affairs

LR166 (Day) Interim study to review the Nebraska Fair Employment Practice Act. Business and Labor

LR175 (Briese) Interim study to examine and review the game of keno. General Affairs

LR186 (Brandt) Interim study to examine nonprofit movie theaters and tax-exempt status. Revenue

LR187 (Cavanaugh, J.) Interim study to examine liquor laws in Nebraska. General Affairs

LR188 (Cavanaugh, J.) Interim study to examine issues related to adopting reward-based conservation programs. Natural Resources

LR193 (DeBoer) Interim study to examine broadband mapping and broadband speed testing in Nebraska. Transportation and Telecommunications

<u>LR208</u> (Morfeld) Interim study to examine commercial property assessed clean energy financing in Nebraska. Urban Affairs

<u>LR225</u> (Government, Military and Veterans Affairs Committee) Interim study to review occupational regulation of truth and deception examiners pursuant to the Occupational Board Reform Act. Government, Military and Veterans Affairs

LR231 (Lathrop) Interim study to examine issues within the jurisdiction of the Judiciary Committee. Judiciary

<u>LR233</u> (Friesen) Interim study to review issues relating to the collection of agricultural data in precision farming. Transportation and Telecommunications

LR234 (Friesen) Interim study to examine issues related to the regulation and taxation of electric vehicles. Transportation and Telecommunications

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