

NACO Legislative Report



May 2026

2026 Legislative Session Review

The 109th Nebraska Legislature, Second Session, adjourned sine die on [April 17](#). This Final 2026 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.

Nearly 550 bills, resolutions, and constitutional amendments were [introduced](#) this year. Bills that were not adopted, withdrawn, or indefinitely postponed in 2026 will not carry over. 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 July 18, 2026, 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.

The 2027 regular session will convene on January 6. 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 2027. NACO's 2027 legislative priorities will be determined following the 20th Annual Legislative Conference on October 16 in Burwell.

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

Taxes

[Inheritance Taxes](#)

[Property Taxes, Caps and Budgets](#)

[Pink Postcards and Joint Public Hearings](#)

[Nameplate Capacity Taxes and Renewable Energy](#)

[Homestead Exemptions](#)

[Tax Increment Financing](#)

[Tax Sales](#)

[Documentary Stamp Taxes](#)

County Operations

[County Operations](#)

[Roads and Bridges](#)

[Planning and Zoning](#)

[Elections](#)

[Riparian Weed Control](#)

Justice

[Law Enforcement](#)

[Jails](#)

[Courts and Juvenile Justice](#)

State Operations

[State Budget](#)

[Legislative Operations](#)

Other Issues

[Motor Vehicles](#)

[Retirement](#)

[Gambling](#)

[Brand Committee](#)

[Labor and Employment](#)

[Other Issues](#)

Interim Study Resolutions

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 held 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](#).

[Selected 2026 Interim Study Resolutions](#)

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