

**AGC
Nebraska
Building
Chapter**

**Legislative
Watch List**

2025-2027 Executive Budget

<https://das.nebraska.gov/budget/publications/docs/2025-2027/2025/ExecutiveBudgetinBrief2025-2027Biennium.pdf>

LB 5 Monitor	Bosn	Judiciary 1/23 hearing	Provide immunity for administration of naloxone or other federally approved opioid antagonists	A family member, friend, or other person, including school personnel, who is in a position to assist a person who is apparently experiencing or who is likely to experience an opioid-related overdose, other than an emergency responder or peace officer, is not subject to actions under the Uniform Credentialing Act, administrative action, or criminal prosecution if the person, acting in good faith, obtains an opioid antagonist naloxone from a health professional or a prescription for an opioid antagonist naloxone from a health professional and administers the opioid antagonist naloxone obtained from the health professional or acquired pursuant to the prescription to a person who is apparently experiencing an opioid-related overdose. (shared with Safety Team 1 13)
LB29 Monitor	Conrad	Gov't Hearing 2/12	Create a review process for agency rules and regulations	require executive agencies to review the necessity of existing regulations every three years.
LB116 Monitor	Ballard	Select file 1/31 To E & R 2/7 2/13 E & R recorded	Change provisions of the Convention Center Facility Financing Assistance Act and the Nebraska Visitors Development Act	defines terms, maximum aggregate appropriation as \$150 million, expands County Visitors Improvement Fund to include expanding, improving, and maintaining visitors attractions and facilities in the county. Hearing 1/23
LB135 Oppose	Holdcroft	Gov't hearing 1/22 AM99 adopted Out of cmte 2/18/2025	Provide, change, and eliminate provisions relating to elections for certain purposes related to bonds and tax levies	Hearing 1/22 - changes dates of school bond elections with emergency clause. AM99 Introduced with clarity on election dates filing date to be on ballot.
LB163 Monitor	Spivey	Nat'l Resources Hearing 1/30	Create the Office of Climate Action	created within the Department of Environment and Energy the Office of Climate Action. The office shall work with interested stakeholders in climate action, political subdivisions, and organizations supporting climate action across this state to enhance education and skills, provide technical support, and

LB164 Monitor	Spivey	Banking Hearing 2/25	Adopt the Urban Development Incentive Act	expand access to resources to support climate action. The office shall serve as a point of contact to assist with policies and programs dealing with climate action.
LB169 Oppose	Brandt	Revenue	Eliminate certain sales and use tax exemptions and impose sales and use tax on certain services	is intended to promote sustainable, equitable economic growth, local job creation, and holistic urban redevelopment in Nebraska. For purposes of the Urban Development Incentive Act: Affordable commercial space means retail space, office space, or mixed-use space that is leased at a rate that is at least thirty percent below the average market rate. maintenance, and repair of other tangible personal property; maintenance, painting, and repair of real property; Asked Dept. of Revenue for definition; Brandt doesn't know.
LB264 Monitor	Speaker Arch	Appropriations Hearing 2/18	Provide, change, and eliminate transfers from the Cash Reserve Fund and various other funds and change, terminate, and eliminate various statutory programs	Provides for Cash Transfers including: \$25.5 million from the Military Installation Development and Support Fund to the Site and Building Development Fund;\$65 million from the Water Recreation Enhancement Fund to the General Fund; the remaining balance of the Economic Development Cash Fund to the General Fund; the remaining balance of the Intern Nebraska Cash Fund to the General Fund; \$4 million from the State Visitors Promotion Cash Fund; \$8million from the Affordable Housing Trust Fund to the General Fund; \$3.25 million from the Early Childhood Education Endowment Cash Fund to the Education Future Fund; \$3 million from the Financial Institution Assessment Cash Fund to the General Fund; \$250,000 from the Early Childhood Program Training Fund to the Education Future Fund; \$1 million from the Department of Banking and Finance Settlement Cash Fund to the General Fund; \$ 1 million from the Workforce Development Program Cash Fund to the General Fund; \$400,000 from the Engineers and Architects Regulation Fund to the General Fund; \$150,000 from the Nebraska Job Creation and Mainstreet Revitalization Fund to the General Fund. Transfers interest from the Inland Port Authority to the General Fund beginning July 1, 2025. Repeals the county jail reimbursement requirement for incarcerated individuals waiting for competency restoration. Starting July 1, 2025, transfers any investment dollars from the Perkins County Canal Fund to the General Fund. Strikes provisions passed last year paying for interpreter services under Medicaid. Allows transfers to be made from the Mainstreet Revitalization Fund to the General Fund at the direction of the Legislature. Ends the Urban Redevelopment

				<p>Act. Makes transfers from the General Fund to the Education Future Fund. Allows transfers to the General Fund from the Rural Workforce Housing Fund. Makes changes to the NEXT project statute - requires \$1 billion in private donations. NET Changes: Beginning in July 2025, the State Treasurer shall transfer 25% to the Water Resources Cash Fund; and 25% to the State Park Cash Revolving Fund. Adds language that any money transferred from the NET to the Water Resources Cash Fund must be expended in accordance with the NET Act. Ends transfers to the 211 Act. Beginning July 1, 2025, takes interest from the NUSF (strikes the provisions that limited that take to 2027). Takes interest from the 911 Service System Act. OUTRIGHT REPEALS: The Resilient Soils and Water Quality Act; Carbon Dioxide Storage Facility Trust Fund; Prescription Drug Donation Program Act; Nebraska Nonprofit Security Grant Program Act; and the Nebraska Broadband Bridge Fund.</p>
LB292 Monitor	Urban Affairs Committee	Urban Affairs Hearing 2/4	Provide for a grant to study prefabricated housing	<p>prefabricated housing includes a manufactured home as defined in section 23-114 and any other housing constructed using sections or components that are manufactured offsite in a factory setting. DED shall award a grant to a qualified applicant to conduct a study regarding prefabricated housing in Nebraska.</p>
LB314 Monitor	Sorrentino	Revenue Hearing 1/31	Change provisions of the Sports Arena Facility Financing Assistance Act	<p>change provisions relating to applicants for state assistance; to define a term; to change provisions relating to application approval; to harmonize provisions; and to repeal the original sections.</p>
LB323 Monitor	Moser	Trans and Tele AM20 1/23 2/24 Hearing	Change requirements for certain road and building construction projects for the Department of Transportation	<p>The department shall also have authority to lease, purchase, construct, or cause to be constructed, buildings for office accommodation, which are necessary in the administration of the duties of the department, and buildings for the storing and housing of materials, machinery, equipment, and supplies. The department shall not; Provided, that the department may not construct or cause to be constructed any building with an estimated cost greater than the adjusted dollar amount established for building capital construction projects in section 81-1114.01. AM20 inserts 'without the consent of Legislature page 3, line 20.</p>

LB331 Oppose	Hardin	Revenue 2/11 MO32 withdrawn and LB331 filed	Adopt the Nebraska EPIC Option Consumption Tax Act and terminate tax provisions	to adopt the Nebraska EPIC Option Consumption Tax Act; to terminate the Nebraska Budget Act, tax-increment financing, the motor vehicle tax, the motor vehicle fee, the property tax, the inheritance tax, sales and use taxes, the income tax, the homestead exemption, the Tax Equity and Educational Opportunities Support Act, and the Community College Aid Act as prescribed; to change an application deadline under the ImagiNE Nebraska Act; and to repeal the original sections.
LB346 Monitor	Arch	Gov't Hearing 2/13	Change qualifications of the State Capitol Administrator, provide for termination of boards, commissions, committees, councils, funds, panels, task forces, the Conservation Corporation Act, and the Nebraska Potato Development Act, and change and eliminate funds and powers and duties of departments and agencies	behalf of Gov. Jim Pillen, would terminate or reassign the duties of more than 40 state boards, commissions, committees or councils.
LB415 Monitor	Ballard	Bus and Labor Hearing 2/24	Change provisions of the Nebraska Healthy Families and Workplaces Act	State Chamber bill: modify the Nebraska Healthy Families and Workplaces Act, which sets a baseline paid sick leave requirement for businesses based on the number of weekly employees. Voters enacted the change by ballot initiative in November 2024. Clean-up and clarification of Paid Leave initiative passed via November 2024 ballot initiative. Excludes an individual owner-operator and an independent contractor from the definition of employee under the Nebraska Healthy Families and Workplaces Act. Employees shall begin accruing paid sick time after 80hours of consecutive employment. Adds that paid sick time provided to an employee on or after Jan. 1, 2025, and before Oct. 1, 2025, shall be counted toward an employer's obligations under the Act. An employer is not obligated to provide additional paid sick time under that Act or to allow an employee to accrue or carry over benefits beyond the employer's existing paid leave policy when the employer makes available an amount of paid leave that equals or exceeds the requirements of the Act. Employers are not required to pay an employee for unused paid sick time upon the employee's separation from employment.

LB445 Monitor	von Gillern	Gov't Hearing 2/5	Adopt the State Building Construction Alternatives Act and change and eliminate provisions regarding planning, bidding, construction, and procurement of art for state buildings	Offer more ways to design/bid/build State Building Construction jobs.
LB441 Monitor	Spivey	Urban Affairs Hearing 2/4 2/19 AM291 Sorrentio filed	Authorize virtual inspections for certain building permits and require certain inspection records be made available to the public under the Building Construction Act	Urban Affairs Cmte to allow virtual inspection for certain building permits as prescribed; to require certain inspection records be made available to the public. HBAL, State HBAL and MOBA oppose making individuals names public. AGC sent inquiry to Spivey – no response
LB447 Oppose	Cavanaugh, J.	Urban Affairs Hearing 2/18	Provide certain requirements for redevelopment contracts under the Community Development Law	In counties with 60,000 or more, requires contractors and subcontractors under redevelopment contracts for redevelopment projects or plans using TIF to pay the laborers and mechanics a wage no less than the prevailing rates for construction of a similar character in a similar locality to which the development project is located. Requires a redevelopment contract to include the following provisions: (1) at least 15% of the labor hours of the construction on a redevelopment project or plan must be performed by qualified apprentices; and (2) redevelopers, contractors, or subcontractors employing 4 or more individuals for construction on the redevelopment project must employ at least one qualified apprentice, except in certain instances.(Similar to LB948 (McDonnell) (2024).) Includes the hiring of laborers, mechanics, and apprentices to perform construction work in the definition of "redevelopment project." Requires union labor wages (Davis-Bacon) be paid to laborers and mechanics for redevelopment projects in a county with a population of 60,000 or more involving the division of ad valorem taxes.
LB458 Monitor	Bostar	Revenue Hearing 1/30	Change provisions relating to tax sale certificates, real property sold for delinquent taxes, certain tax-related foreclosure actions, and land banks and adopt the Permitting Approval Timeliness Act and the By-Right Housing Development Act	sandwich bill: Permitting Approval Timeliness Act. To issue a decision within 60 days after submission of complete permit application or the permit is automatically granted to applicant. By-Right Housing Development Act - w/o need for review or approval and provides for tax sale purchases by land banks.

LB487 Monitor	McKinney	Gov't	Adopt the Restitution and Redress for Redlining Task Force Act	Gov't, Military and Veterans Affairs Cmte. Create a taskforce to address past lending practices on mortgage security.
LB510 Monitor	Holdcroft	Revenue	Change provisions relating to the sales tax rate, the Good Life Transformational Projects Act, and the Good Life District Economic Development Act	bars city or village from using eminent domain to acquire property within a good life district for purpose of giving or selling property to a private individual or corporation
LB531 Monitor	Kauth	Urban Affairs Hearing 2/18	Provide an exception to the requirement that buildings constructed with state funds comply with the 2018 International Energy Conservation Code	DED Bill - In regulations for affordable housing trust find.
LB611 Oppose	Urban Affairs Committee	Urban Affairs Hearing 2/18	Adopt updates to building and energy codes	updates the International Building Code (energy efficiency provisions), International Residential Code (energy efficiency provisions), and International Energy Conservation Code from the 2018 editions to the 2021 editions.
LB623 Oppose	Dover	Appropriations Hearing 3/12	State intent regarding appropriations	place holder - Fund for FY2025-26 and \$XXXX from the General Fund for FY2026-27 to XXX, Program XXX. There is included in the appropriation to this program \$XXX for FY2025-26 for state aid, which shall only be used for such purpose. There is included in the appropriation to this program \$XXX for FY2026-27 for state aid, which shall only be used for such purpose. Sec. 2. Since an emergency exists, this act takes effect when passed and approved according to law.
LB627 Monitor	Dover	Appropriations Hearing 2/25	Provide for a capital construction project for the University of Nebraska	Nursing and Allied Health profession bldgs in Norfolk - \$23 million. Deadline is 6/30/2045
LB637 Monitor	Ballard	Revenue Hearing 2/19	Adopt the Destination Nebraska Act and provide for certain taxing authority	the Destination Nebraska Act, would promote and develop the general and economic welfare of the state and its communities by providing support for projects that will be destinations for out-of-state visitors. To be eligible to construct a destination district, an applicant must demonstrate that: (1) the new development costs of the project will exceed three billion dollars; and (2) the project will attract new-to-market destinations and retail that will generate a minimum of ten million visitors per year.

LB650
Oppose

von Gillern

Revenue
Hearing 2/19
Floor debate
1/22

Eliminate certain sales tax exemptions, change income tax provisions relating to nonresident income and certain tax credits, and provide and change certain sunset dates relating to tax incentives

Contains the tax incentive repeals outlined in the Governor's budget proposal (page 75-76 of Executive Budget Book). <https://das.nebraska.gov/budget/publications/docs/2025-2027/2025/ExecutiveBudgetinBrief2025-2027Biennium.pdf> Bars the Sports Arena Facility Financing Assistance board from approving new applications for a sports complex or large public stadium. Repeals the Sustainable Aviation Fuel (SAF) Tax Credit, the buyer-based exemption for construction materials, the sales tax exemption for the leasing of towers or structures for Internet access services, and the sales tax exemption for net wrap and twine. Changes back the seller allowance for collection of use tax, reverting allowance to withhold 2.5% (rather than 3%) of the first \$3000 (rather than \$5000) remitted each month as reimbursement for the cost of collecting the tax. Reduces incentives under the Nebraska Advantage Rural Development Act (which sunsets Dec. 31, 2027) for \$1 million for calendar year 2026 and 2027 (down from \$2 million). Increases the investment threshold for the Nebraska Rural Development Act livestock modernization and expansion refundable tax credit from \$10,000 for applications filed after Jan. 1, 2024, to \$50,000 for applications filed after Jan. 1, 2026. For applications after Jan. 1, 2026, sets the amount of credit allowed at 10% of the investment, not to exceed \$150,000 per application. Sunsets at the end of 2025: the Relocation Incentive Act for employers and employees, the non-resident income exemption, the food bank donation credit, the Creating High Impact Economic Futures Act, the Cast and Crew Nebraska Act production company refundable tax credit, nonrefundable tax credit for short-line railroad maintenance expenditures, tax credit for charitable contributions under the Pregnancy Help Act, residential reverse osmosis system installation tax credit, Renewable Chemical Production Tax Credit, and Biodiesel Tax Credit. No applications for good life districts shall be approved. There shall be no new applications for incentives filed under the Urban Redevelopment Act.

LB663 Monitor	Storer	Gov't 2/28 hearing	Provide for required education for members of county planning commissions and county boards and change provisions relating to conditional use or special exception determinations by county planning commissions and county boards	Each member of the commission and the county board shall 3 undertake two hours of education per term on topics specific to the role of the commissioner or board member when addressing matters subject to this section. Such education shall be developed and presented by the respective county atty.
LB699 Support	Strommen	Revenue Floor debate 1/22	Change provisions relating to certain sales and use tax incentives under the Imagine Nebraska Act – If a company qualifies for incentives they will present a purchasing agent appointment form to the contractor. The contractor will then provide that form to the supplier for materials specific to the incentive company's job and no tax will be due from the option 2/3 contractor.	Makes an allowance for the tax treatment of contractors who purchase materials for projects that qualify for certain sales and use tax incentives under the Imagine Nebraska Act. To the extent a contractor purchasing materials for an eligible project has made an election to be taxed as a consumer of building materials and has already paid sales tax or remitted use tax on such property, then such contractor shall certify the amount paid to the taxpayer, and the taxpayer shall be entitled to a refund of such taxes as if such taxes were incurred by the taxpayer. To the extent a contractor purchasing materials has made an election to be taxed as the consumer of building materials and has NOT paid sales tax or remitted use tax, then such contractor's purchases shall be exempt from such taxes as if such purchases were made by the taxpayer. (Ensures that either the taxpayer can receive a refund for taxes already paid by the contractor or that the contractor can make tax-exempt purchases, thereby benefiting the taxpayer who is utilizing the tax incentives under the Imagine Nebraska Act.)
LB707 Monitor	von Gillern	Revenue Floor debate 1/22	Change provisions relating to project eligibility under the Good Life Transformational Projects Act	Placeholder bill regarding Good Life districts.
LR10CA Oppose	Hardin	Revenue	Constitutional amendment to require the state to impose a consumption tax or an excise tax on all new goods and services and to provide a tax exemption for grocery items	EPIC
LR11CA Oppose	Hardin	Revenue	Constitutional amendment to prohibit governmental entities from imposing any taxes other than retail consumption taxes and excise taxes	EPIC

LR13CA Monitor	Hallstrom	Revenue	Constitutional amendment to prohibit the levying of an inheritance tax	
LR40 Support	Brandt	Executive Board	Calls on the City of Lincoln and the Capitol Environs Commission to install stop signs on 14 th and Lincoln Mall	AGC NE Bldg Chapter signed a letter of support for this. It is a dangerous corner for pedestrians to cross the street.
Doc Stamp Changes				
Oppose all				
LB78	Bostar	Revenue 1/22 Hearing	Domestic Violence and Sex Trafficking Survivor Housing Fund	creates the Domestic Violence and Sex Trafficking Survivor Housing Assistance Fund, increases the Nebraska Documentary Stamp Tax, and allocates the increased funds to the Domestic Violence and Sex Trafficking Survivor Housing Assistance Fund.
LB194	Sorrentino	Revenue 2/13 on final reading	exemption from paying stamp tax for certain types of RE transactions	clarify the intent of the legislature in adopting the existing exemption from paying a documentary stamp tax for certain types of real estate transactions that occur between and among family members when actual consideration is not exchanged.
LB328	Holdcroft	Revenue Hearing 2/21	changes to counties to retain the full amount	allows counties to retain the full two dollar and twenty-five cents per one thousand dollars of value of real estate transactions for which the documentary stamp tax is collected. It does not eliminate any of the funds that were previously funded by this tax.

LB583	Spivey	Revenue Hearing 2/21	increase and change distribution	increases the documentary stamp tax to \$3.30 per \$1,000 of real estate value and distributes the additional revenue to several funds including: child care, military support, innovation hubs, federally quality health centers as well as investments in existing funds.
LB622	Dover	Revenue Hearing 2/21	make the Nebraska Affordable Housing Trust Fund more efficient and effective by getting funds to granting agencies more quickly and making the funds revolve as much as possible. The bill also proposes a doc stamp increase for the purpose of down payment assistance	Provide for the Statewide Housing Assistance Program and change provisions relating to the Affordable Housing Trust Fund, recipients of assistance, and selection of recipients under the Nebraska Affordable Housing Act and the rate and disbursement of the documentary stamp tax

Updated 2/20/2025

Legislative Team Meeting 1/31/2025