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Nebraska Association of County Officials

Legislative Report

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Legislature Passes Inheritance Tax Reduction

On Friday, the Legislature passed [LB310](#), a bill that would reduce inheritance taxes collected by counties. The bill would increase exemption amounts and decrease tax rates, resulting in an estimated loss to counties of 15 percent of collections. Beneficiaries of all classes who are under age 22 would not be subject to inheritance taxes. Personal representatives of estates would be required to submit information on the classes of beneficiaries and the number of beneficiaries who do not reside in Nebraska to the county treasurer upon the distribution of the proceeds of the estate. Starting on July 1, 2023, treasurers would submit the information to the Department of Revenue.

A separate bill, [LB1264](#), would eliminate inheritance taxes as part of a tax reform proposal promoted by Blueprint Nebraska. The bill would also impose sales taxes on some services and revise income tax brackets and rates. A hearing date has not been set.

A bill to raise the maximum value of the personal property of an estate that can pass without probate will be heard on February 14. [LB1124](#) would increase the value of such estates from \$50,000 to \$200,000.

School Funding Debate Continues

Senators wrapped up debate on a cap on school property taxes on Tuesday when a cloture motion failed and first-round debate ended. Because the motion failed, a vote to advance [LB986](#) was not taken. Later, the Legislature took up [LB890](#), a bill to revise the Tax Equity and Educational Opportunities Support Act (TEEOSA) school funding formula. The bill, and [LB891](#), its companion funding mechanism, would increase state aid to schools through stabilization-based aid. Speaker Mike Hilgers placed a hold on LB890 at the request of Senator Lynne Walz, the introducer.

The Legislature also advanced bills from General File to make technical revisions to the state-administered retirement plans ([LB700](#)) and to require the Department of Health and Human Services to create and publish a form to be used by employees seeking an exemption from vaccine mandates ([LB906](#)).

Committees continued to send bills to the floor this week. Some of these include [LB712](#) that would make revisions to the Black-Tailed Prairie Dog Management Act and [LB839](#) that would repeal licensing requirements for truth and deception examiners.

Broadband Bills Heard by Transportation Committee

The Transportation and Telecommunications Committee heard five bills on Tuesday that would make adjustments to the Nebraska Broadband Bridge Act and other broadband laws. NACO testified in support of [LB1101](#) that would require the Public Service Commission to consider the best available speed when determining whether to provide funding for a broadband infrastructure project and amend the scoring process to incentivize projects in rural areas. NACO also testified in support of [LB1144](#), which would reduce the amount of matching funds needed for projects in high-cost areas from 50 percent to 25 percent.

Other bills heard this week would require the Public Service Commission (PSC) to create and maintain a broadband map and data repository ([LB914](#)) and specify that Broadband Bridge grant recipients agree to provide services for five years after receipt of the grant ([LB1214](#)). [LB1021](#) would give the PSC authority to promulgate rules and regulations regarding broadband services. The committee has not reported action on these bills.

Next Tuesday, February 15, the committee will hear [LB916](#) that would allow cities of the first or second class or villages to provide broadband or Internet service on a retail or wholesale basis within their corporate limits if the area is unserved or underserved. The committee will also hear [LB1208](#) that would create a funding mechanism for funding replacement poles for broadband if the costs are not covered by federal funds.

Law Enforcement Training, Retention, Incentive Bills Heard

On Thursday, the Judiciary Committee heard from rural sheriffs and police chiefs about workforce shortages. They spoke to the need for reserve officers and increased training options so that new hires can attend the law enforcement training academy sooner. The committee also heard from urban police departments that face different, but related, staffing challenges. Agencies of all sizes discussed the difficult reciprocity requirements for officers from other states. In many cases, officers certified in another state must complete another stint at the training academy in Nebraska in order to serve in the state.

[LB942](#) would address these problems by authorizing reserve officers and allowing noncertified conditional officers in low-population counties of less than 15,000 to be employed as law enforcement officers for a period of one year before certification. In high-population counties, these officers could serve for 16 weeks. The bill would eliminate requirements for officers from other states to complete a reciprocity program in order to serve in Nebraska.

[LB1241](#) would take a different approach to expedite the hiring of officers from other states. Such officers would take reciprocity and physical fitness tests and provide proof of certification or service as a law enforcement officer in the last four years. The proposed process is similar to one used in Utah. In addition, multiple law enforcement agencies could operate training academies through an interlocal agreement.

[LB1270](#) would provide incentive payments and hiring bonuses to attract and retain officers. [LB1271](#) would appropriate \$1 million to the Police Standards Advisory Council to market and promote law enforcement job opportunities in Nebraska to officers from other states.

Additional bills to provide incentives to law enforcement officers will be heard by the Revenue Committee on February 16. [LB1265](#) would give law enforcement officers a tiered reduction of their federal adjusted gross income based upon their years of service. [LB1272](#) would provide a refundable income tax credit based upon years of service starting at \$250 for officers with less than five years of service. [LB1273](#) would provide retired officers who are at least 60 years of age and served for more than 20 years a reduction in their federal adjusted gross income by the amount of health insurance premiums they paid during the year.

Sovereign Immunity

The Judiciary Committee also heard measures this week that would chip away at sovereign immunity by allowing civil actions to be instituted against law enforcement officers. The claims would be outside of the protection offered by the Political Subdivisions Tort Claims Act. Under [LB1276](#), law enforcement officers who commit “serious misconduct” could be subject to civil action. Counties, cities, or the state would be required to defend such suits and pay associated legal costs. A National Police Funding database shows individual misconduct claims against officers ranged from \$285,000 to \$20 million in 2020.

The committee also heard [LB1200](#) that would impose the same liability standards on political subdivisions and the state as are imposed on private individuals or entities for claims arising out of child sexual abuse. Actions would have to be brought within 12 years after the victim's 21st birthday. NACO testified in opposition to both bills.

Hearings Held This Week

Rural Projects Act Funding

Last year the Legislature adopted the [Nebraska Rural Projects Act](#) to provide matching funds to build new rail access business parks in counties of less than 100,000 people. Because applications and interest exceeded the initial appropriation, Senator Mike Groene introduced [LB788](#) to expedite funding for the projects and set \$50 million as the floor, rather than the ceiling, on state appropriations for the Act. NACO and county and economic development officials from Lincoln, Dodge, Hall, Washington, and Seward counties spoke in support of the bill.

Public Records and Open Meetings Bills

The Government, Military and Veterans Affairs Committee heard bills on Wednesday that would revise public meetings laws. [LB742](#) would clarify that all public bodies, including county boards, would have the option of maintaining meeting minutes in an electronic format. Existing law authorizes school boards and educational service units to keep minutes electronically. NACO, the League of Nebraska Municipalities and the Nebraska Municipal Power Pool testified in support of the bill. There were no opponents.

[LB743](#) would require all meetings, including subcommittee meetings, to be open to the public. No one testified in support of the bill. NACO and representatives of other public bodies opposed it. The bill was introduced in response to subcommittee meetings of the Brand Commission that were not open to the public.

[LB1178](#) would allow judges' residential addresses to be protected from disclosure in records of the county assessor and register of deeds in the same manner as law enforcement officers' addresses. Two judges testified in support of the bill with examples of slashed tires and other threatening acts toward themselves and their families.

Upcoming Hearings

County Minimum Wage

The Business and Labor Committee will hear [LB935](#) that would allow counties to set a minimum wage at a rate higher than the state minimum. The minimum wage, which would be enacted by an ordinance, would apply throughout the county, including within the boundaries of cities and villages. The hearing will be held on Monday, February 14 at 1:30 p.m.

Registration of ATVs and UTVs

On Monday, February 14, the Transportation and Telecommunications Committee will hear a proposal to register all-terrain vehicles (ATVs) and utility type vehicles (UTVs). [LB1110](#) would allow the operation of registered ATVs and UTVs on highways unless a county or city chooses to regulate their use by ordinance.

At the same hearing, the committee will take testimony on [LB1166](#) that would change provisions for liability for excavators who damage underground telecommunications lines on residential property.

Contaminated Properties

Clandestine drug lab cleanup laws would be replaced by language specific to methamphetamine labs under [LB756](#) that will be heard by the Health and Human Services Committee on Thursday, February 17. Local public health departments would be charged with supervising and enforcing rehabilitation of the property to a habitable state.

The committee will also hear [LB954](#) that would prohibit counties and municipalities from enacting ordinances more restrictive than the Nebraska Clean Air Act pertaining to electronic smoking devices.

Publication Rates for Legal Notices

Newspaper publication rates for legal notices would be increased to account for inflation under a bill that will be heard by the General Affairs Committee on February 14. The rates were last adjusted in 1995. [LB840](#) would also require all legal publications and notices that are required to be published for a certain number of days or weeks to be posted on a statewide website established and maintained as a repository for such notices.

Hearing Schedule

Every bill introduced by the Legislature is the subject of a public hearing. Following is a schedule of bills that are of interest to counties.

Note that bills not appearing on this list may be heard during the same hearing. A complete list of [hearings](#) is available on the Legislature's website. Click here for [tips about testifying](#) at a hearing and this session's [procedures](#) for providing input.

Monday February 14, 2022

Appropriations Committee

Room 1524 - 1:30 PM

[LB1120](#) (Wayne) Disqualify entities receiving federal funds from a high-population county or city of the metropolitan class from receiving such funds from the state

Business and Labor Committee

Room 1003 - 1:30 PM

[LB935](#) (Bostar) Adopt the County Minimum Wage Option Act

[LB1040](#) (McDonnell) Redefine a term under the In the Line of Duty Compensation Act

General Affairs Committee

Room 1510 - 1:30 PM

[LB840](#) (Brewer) Change provisions relating to publication and rates for legal notices

Transportation and Telecommunications Committee

Room 1113 - 1:30 PM

[LB1166](#) (Sanders) Change provisions of the One-Call Notification System Act

[LB1145](#) (Friesen) Change provisions relating to public information on motor vehicle accident reports

[LB1110](#) (Slama) Change provisions relating to the regulation and operation of all-terrain vehicles and utility-type vehicles

Tuesday February 15, 2022

Transportation and Telecommunications Committee

Room 1113 - 1:30 PM

[LB1208](#) (Friesen) Adopt the Broadband Pole Replacement Fund Act and appropriate federal funds

[LB916](#) (Wayne) Adopt the Rural Municipal Broadband Access Act

Wednesday February 16, 2022

Judiciary Committee

Room 1113 - 1:30 PM

[LB745](#) (Cavanaugh, M.) Change and eliminate provisions relating to marriage

[LB947](#) (Wayne) End child support payments upon the death of a custodial parent

Government, Military and Veterans Affairs Committee

Room 1507 - 1:30 PM

[LB908](#) (McDonnell) Provide additional requirements for virtual conferencing under the Open Meetings Act

Revenue Committee

Room 1524 - 1:30 PM

[LB1265](#) (Halloran) Provide an income tax deduction for certain law enforcement officers

[LB1272](#) (Halloran) Provide an income tax credit for law enforcement officers based on years of service and change provisions relating to a waiver of tuition

[LB1273](#) (Bostar) Provide an income tax deduction to retired law enforcement officers for health insurance premiums

Thursday February 17, 2022

Government, Military and Veterans Affairs Committee

Room 1507 - 1:30 PM

[LB1104](#) (Day) Change provisions of the Emergency Management Act

Health and Human Services Committee

Room 1510 - 1:30 PM

[LB756](#) (Brandt) Change provisions relating to properties contaminated by methamphetamine

[LB954](#) (Wayne) Preempt certain county and municipality resolutions or ordinances relating to electronic smoking devices under the Nebraska Clean Indoor Air Act

Judiciary Committee

Room 1113 - 1:30 PM

[LB922](#) (Lathrop) Increase the number of district court judges in the fourth judicial district

[LB1053](#) (Lathrop) Authorize courts to conduct proceedings using virtual conferencing

[LB1124](#) (Erdman) Change provisions relating to small estate affidavits under the Nebraska Probate Code

[LB1132](#) (Morfeld) Change provisions relating to insurance under the Nebraska Uniform Real Property Transfer on Death Act

Revenue Committee

Room 1524 - 1:30 PM

[LB1207](#) (Groene) Change taxation and school funding provisions

[LB1226](#) (Wayne) Change provisions relating to land banks, service of notice, and the time periods for applying for a tax deed and for bringing certain tax-related foreclosure actions

Friday, February 18 and **Monday, February 21** -- Legislature in Recess

Tuesday, February 22

Urban Affairs Committee

Room 1510 - 1:30 PM

[LB1108](#) (Day) Provide certain sanitary and improvement districts the power to regulate the discharge of fireworks

[LB726](#) (Hansen, M.) Change provisions relating to sanitary and improvement districts

[LB727](#) (Hansen, M.) Change provisions relating to the board of trustees of a sanitary and improvement district

Wednesday, February 23

Appropriations Committee

Room 1003 - 1:30 PM

[LB760](#) (Dorn) Appropriate federal funds to the Department of Health and Human Services for grants to licensed emergency medical services programs

[LB1194](#) (McDonnell) Appropriate federal funds to the Public Service Commission for public safety answering points and cloud-based software services to process 911 emergency calls

[LB1199](#) (McDonnell) Appropriate federal funds to the Department of Administrative Services for the Chief Information Officer to provide radios to volunteer departments

Friday, February 25

Judiciary Committee

Room 1113 - 1:30 PM

[LB909](#) (McDonnell) Authorize mental health professionals and practitioners to take persons into emergency protective custody and provide for a training and certification process

[LB1171](#) (Sanders) Provide for the clerk of the district court to serve as the ex officio jury commissioner in all counties and change provisions relating to compensation

Monday, February 28

Business and Labor Committee

Room 1003 - 1:30 PM

[LB815](#) (McKinney) Adopt the Diaper Changing Accommodation Act

Tuesday, March 1

Appropriations Committee

Room 1524 - 1:30 PM

[LB1138](#) (Vargas) Appropriate federal funds to the Department of Health and Human Services for local public health departments

Wednesday, March 2

Appropriations Committee

Room 1003 - 1:30 PM

[LB1141](#) (Vargas) Appropriate federal funds to the Commission on Public Advocacy for legal representation for indigent clients

Health and Human Services Committee

Room 1510 - 1:30 PM

[LB859](#) (Clements) Require city-county health departments to obtain approval for directed health measures

Thursday, March 3

Judiciary Committee

Room 1113 - 1:30 PM

[LB1223](#) (Hansen, M.) Require reimbursement for lodging certain defendants in county jails and require state hospitals to maintain beds for certain patients

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