



Nebraska Association of Commercial Property Owners
109th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB17	Cavanaugh, J.	Oppose	Judiciary	02/20/2025	Committee 01/13/2025	Prohibit certain fees by residential landlords and require notices and disclosures of consumer reports <i>Generally prohibits a landlord from requiring a tenant or prospective tenant to pay any "fee, charge, reimbursement, or remuneration, however denominated." Allows a landlord to require payment of rent, a security deposit in compliance with existing statute, a fee for payments returned due to insufficient funds, a late fee for late paid rent not to exceed 5% of the past due payment or \$50, whichever is less, and an application fee not to exceed the actual cost of obtaining a consumer report on the prospective tenant. Further prohibits collection of an application fee if no unit is available at the time or will be available within a reasonable future time, collection of or holding of an application fee without giving a receipt, using such a collected fee until all prior applicants have been screened and rejected or offered the unit and declined to enter into a rental agreement, or charging a prospective tenant a fee different than the fee charged to another tenant who applies to rent. Provides for certain additional requirements for a landlord's denial of an application and notices that must be given to a prospective tenant when denied, including the reasons why.</i>
LB92	McKinney	Oppose	Judiciary	01/30/2025	Committee 01/14/2025	Adopt the Residential Tenant Clean Slate Act <i>As introduced the bill would provide for the sealing of certain court records related to eviction proceedings. If an eviction proceeding is dismissed, clean slate relief would automatically be granted. A tenant could petition for clean slate relief at any time if the case is dismissed but remains public, if a judgement granting writ of restitution is reversed, or if a writ is never executed, or if the tenant was evicted for nonpayment between March 13, 2020 and June 30, 2021. The petition for relief must be filed and notice given to the parties. Parties may file an objection within 30 days of notice. The objecting party has the burden of establishing why relief should not be granted. The clean slate procedure would be available for future and past proceedings.</i>
LB101	Dungan	Oppose	Judiciary	01/30/2025	Committee 01/14/2025	Provide a right to trial by jury under the Uniform Residential Landlord and Tenant Act <i>Provides a defendant in an action for eviction to demand a right to trial by jury. If the defendant has not made such a demand by their first appearance, the court must inform the defendant of the right and inquire as to whether the defendant demands a trial by jury. If tried by to the court it shall be held within 10 to 14 days after issuance of summons. If tried to a jury, the trial shall be scheduled by the court as soon as is practicable. The court may require the defendant to deposit rental payments with the clerk if the trial is continued beyond its initial date at the request of the tenant.</i>
LB107	Cavanaugh, M.	Support	Revenue	03/14/2025	Committee 01/14/2025	Provide an income tax credit for renters and change provisions relating to a property tax credit <i>Creates a tax credit for renters equaling the greater of 4% of their rent or \$200. The credit is capped at \$1000. The bill also lowers the PTCF minimum amount from \$275 million to \$200 million.</i>
LB117	Holdcroft	Support	Revenue	01/31/2025	Committee 01/14/2025	Provide a sales and use tax exemption for electricity, natural gas, propane, and sewer utilities <i>Provide a sales and use tax exemption for residential electricity from natural gas, propane, and sewer utilities, also provides same exemption for use at a commercial property where the primary use of the property is as one or more primary residences.</i>
LB164	Spivey	Monitor	Banking, Commerce and Insurance	02/25/2025	Committee 01/15/2025	Adopt the Urban Development Incentive Act <i>Appropriates \$46.5 million dollars to establish a grant program for real estate developers meeting demographic, geographic and other benchmarks who are engaging in commercial real estate development in economically distressed areas.</i>
LB223	Guereca	Oppose	Judiciary	01/30/2025	Committee 01/16/2025	Prohibit discrimination based on lawful source of income under the Nebraska Fair Housing Act <i>Would prohibit housing discrimination based on lawful source of income. Defines lawful source of income to include income from social security, child support, foster care subsidies, alimony, veterans benefits, or any other form of federal, state, or local public general assistance or housing assistance</i>
LB235	Conrad	Oppose	Judiciary	01/30/2025	Committee 01/16/2025	Change deadlines for trials for actions for possession and execution of writs of restitution under the Uniform Residential Landlord and Tenant Act <i>Provides the court the authority to schedule a trial for possession more than 14 days after the issuance of the summons. Allows the court to provide for a writ of restitution to be executed on a date less than ten days after its issuance upon a showing that the defendant poses a true and imminent threat to the safety of other tenants, the landlord, or the landlord's employees or agents or upon the informed and express agreement of the parties.</i>
LB267	Rountree	Support	Judiciary	02/20/2025	Committee 01/17/2025	Provide for removal from a rental agreement of a cotenant or occupant who has committed domestic violence, require landlords to change locks, and provide landlords with related powers and duties <i>Where an act of domestic violence is perpetrated against a tenant or household member by another cotenant or occupant of the same dwelling unit, the tenant may have the perpetrator removed from the rental agreement and, if needed, excluded from the premises if the tenant or household member has: (a) Obtained a protective order, restraining order, or other similar relief which applies to the perpetrator of the act of domestic violence; or (b) Obtained certification confirming domestic violence as set forth in subdivision (5)(a)(iii) of section 76-1431. Prescribes duties for the landlord when notified by the victim.</i>
<i>LB267 was amended into LB80.</i>						



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LB328	Holdcroft	Oppose	Revenue	02/21/2025	Committee 01/21/2025	Change provisions relating to the disbursement of the documentary stamp tax <i>Would no longer direct documentary stamp tax revenues to the Affordable Housing Trust Fund, the Behavioral Health Services Fund, the Site and Building Development Fund, Homeless Shelter Assistance Trust Fund. Would direct the entirety of the documentary stamp tax resources to the county general fund.</i>
LB441	Spivey	Monitor	Urban Affairs	02/04/2025	President/Speaker signed 02/20/2026	Authorize virtual inspections for certain building permits under the Building Construction Act <i>Any state agency, county, city, or village that requires an inspection as part of a building permit may allow for virtual inspection by an authorized inspector if the following conditions are met: (i) The inspection is of an area of a residential building that is less than three stories in height and under ten thousand square feet; (ii) The individual requesting or holding the building permit has provided a list of personnel who are completing the work onsite; and (iii) Except as provided in subdivision (b) of this subsection, the virtual inspection is conducted live with both the individual requesting or holding the building permit and the authorized inspector. As amended the bill applies to single family and dual family residential buildings and does not allow the records to be publicly accessible.</i>
LB443	von Gillern	Support	Judiciary	03/05/2025	Committee 01/23/2025	Create the offense of unlawful squatting and provide a penalty <i>A person commits the offense of unlawful squatting when such person: (a) Enters upon the land or premises of another and resides on such land or premises for any period of time with the intent to claim ownership of such land or premises or otherwise appropriate the property of the rightful owner of such land or premises; and (b) Knowingly enters upon such land or premises with such intent without the knowledge or consent of the owner or rightful occupant or an authorized representative of the owner or rightful occupant. If a law enforcement officer has probable cause to believe a person has committed unlawful squatting, the officer shall issue such person a warning citation. The warning citation shall advise the recipient that within three business days, the recipient shall appear in person before a designee of the officer's law enforcement agency and present properly executed documentation authorizing the recipient to reside on such land or premises. If such person fails to appear and provide documentation, such person shall be subject to arrest for unlawful squatting.</i>
LB447	Cavanaugh, J.	Monitor	Urban Affairs	02/18/2025	Committee 01/23/2025	Provide certain requirements for redevelopment contracts under the Community Development Law <i>Provides that a TIF project in a county with a population of sixty thousand inhabitants or more shall include a provision requiring that any laborers and mechanics employed by the redeveloper or by any contractor or subcontractor to perform the construction work for the redevelopment project shall be paid wages at rates not less than the prevailing rates for construction of a similar character in the locality in which the redevelopment project is located, as determined by the United States Secretary of Labor in accordance with Subchapter IV of Chapter 31 of Title 40, United States Code. Provides other requirements for TIF projects in smaller counties.</i>
LB450	Fredrickson	Monitor	Urban Affairs	02/11/2025	Committee 01/23/2025	Change provisions relating to the Property Assessed Clean Energy Act <i>Expands PACE to include consideration of projects in pursuit of grid resiliency. Grid resiliency improvement means any acquisition, installation, or modification benefiting publicly or privately owned property that is designed to anticipate, prepare for, withstand, respond to, and rapidly recover from major power disruptions, including, but not limited to: (a) Backup power generators; (b) Backup power generators powered by renewable energy resources; (c) Solar panels with battery storage; and (d) Smart grid technology.</i> <i>LB450 was amended into LB288.</i>
LB458	Bostar	Monitor	Revenue	01/30/2025	Committee 01/23/2025	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 <i>Requires that certain permits for development or redevelopment be reviewed and processed in a timely manner and that the permitting authority provide a basis for any denials of such requests.</i> <i>Provides for approval "by right" of housing developments that include single-family homes, multifamily housing units, accessory dwelling units, or any combination thereof and meet all of the required criteria outlined in applicable zoning codes and land-use regulations. Provides that Omaha, Lincoln or any city of the first class, duplex housing and manufactured homes shall be allowed as permitted uses on any lots where single-family residences are permitted, and zoning regulations that apply to the development or use of duplex housing and manufactured homes shall not be more restrictive than zoning regulations that are applicable to single family residences. Requires municipalities to adopt zoning regulations that allow a minimum of one accessory dwelling unit by right on a lot or parcel that contains a single-family dwelling but does allow covenants to restrict ADUs.</i> <i>Makes changes to how land banks obtain tax deeds and handle tax sale certificates. Provides for personal or residence service, and if unsuccessful, by certified mail for a notice to a homeowner that a tax sale certificate has been issued. Provides that ten percent shall be considered reasonable attorney's fees and that, for good cause shown, an amount in excess of ten percent may be awarded by the court in foreclosing on a tax sale certificate.</i> <i>LB458 was amended into LB650 by AM923.</i>



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LB468	Clements	Oppose	Revenue	02/05/2025	Select 05/06/2025 Clements Priority Bill	Change provisions relating to inheritance taxes, change certain fee and tax provisions, and eliminate a sales tax exemption relating to data centers <i>As introduced the bill lowers the inheritance tax rate to 1% on amounts in excess of \$100,000. Among other county fee increases, cash fund transfers to counties, and earmarks of state revenue to counties, the bill increases the doc stamp tax 50 cents. Reduces the amount of the doc stamp tax going to affordable housing from 95 cents to 90 cents and behavioral health services fund from 30 cents to 25 cents. Halts the documentary stamp tax support of the Site and Building Development Fund. Increases the nameplate capacity tax. Eliminates the modernization tier of IMAGINE Nebraska which is focused on major capitol investment (\$50 million) and high wage jobs (existing and 150% of average wage) this is commonly known as investment only tier and accessed by renewable energy and data centers in the past. The bill also eliminates the current sales tax exemption on the gross receipts from the sales, lease, or rental of and the storage use or consumption of tangible personal property and services by a person operating a data center.</i> <i>AM874 replaces the entirety of the bill and proposes to lower or restore some of the fees and programs in the underlying bill.</i>
LB469	Cavanaugh, M.	Oppose	Judiciary	02/20/2025	Committee 01/23/2025	Require the State Court Administrator to develop a form to be included by landlords in residential eviction notices concerning resources for tenants <i>On or before January 1, 2026, the State Court Administrator shall prepare a form to be included in eviction notices under the Uniform Residential Landlord and Tenant Act. The form shall include information about available legal assistance, financial resources, and information on how to report housing discrimination. The administrator shall make the form available on the Supreme Court's website. Beginning February 1, 2026, each time a landlord provides notice of an eviction to a tenant, the landlord shall include the form provided for in this section.</i>
LB506	Hunt	Oppose	Judiciary	02/20/2025	Committee 01/23/2025	Adopt the Landlord and Tenant Radon Awareness Act <i>Upon tenant application and upon request during the leasing period landlord must provide copies of any records or reports of radon concentrations and a disclosure form on risks. Allows tenants to conduct own radon tests at any time. If the test shows a hazard, the tenant must notify landlord who may hire a licensed radon specialist to conduct a test. If landlord does not dispute or mitigate the tenant can terminate lease without penalty or loss of security deposit within first 90 days of lease or hire a mitigation specialist to perform mitigation at the tenant's expense which can be deducted from rent. If landlord fails to provide the required documentation and a tenant test reveals a radon hazard the tenant can terminate the lease.</i>
LB587	Spivey	Oppose	Judiciary	02/20/2025	Committee 01/24/2025	Change provisions relating to tenants' remedies under the Uniform Residential Landlord and Tenant Act <i>Reduces the time for a tenant to terminate a lease for noncompliance by a landlord from 30 days to 14 after receipt of notice of a breach and from 14 to 7 for a landlord to respond. Adds reference to mold and pest problems as a basis for noncompliance. Allows for damages based on diminution of value of a tenant's property as a result.</i>
LB611		Oppose	Urban Affairs	02/18/2025	Committee 01/24/2025	Adopt updates to building and energy codes <i>Adopts Chapter 13 of the 2021 IBC and Chapter 11 of the 2021 IRC. Adopts the 2021 International Energy Code.</i>
LB620	Guereca	Monitor	Judiciary	03/19/2025	Committee 01/24/2025	Adopt the Neighborhood Revitalization Act and authorize certain civil actions relating to real property <i>Generally provides that the owner of residential rental property or residential property shall be required to maintain the exterior of such property and the lot on which the residential rental property or residential property is located at a level which is no less than the community standards of the residential property in the area. It is prima facie evidence that the residential rental property or residential property is not maintained at the community standards of the residential property in the area if the owner of such residential rental property or residential property has been cited for three or more separate violations of local building and construction codes or property standards governing residential property within a one-year period and the owner has not brought the property into compliance with such building and construction codes or property standards within such period. An owner of residential property affected by residential rental property or residential property not maintained to community standards of residential property in the area may bring an action for damages against the owner of such residential rental property or residential property for failure to maintain the property.</i>
LB626	Dover	Monitor	Urban Affairs	02/25/2025	Committee 01/24/2025	Authorize redevelopment projects involving affordable housing under the Community Development Law <i>LB626 would make the following amendments to Community Development Law:</i> <ul style="list-style-type: none"> - Strikes intention to carry out a redevelopment project which will involve the construction of workforce housing in an extremely blighted area as authorized under the law; - Adds a lack of affordable housing to the Legislative findings and declarations of substandard and blighted; - Adds a definition for affordable housing; - Adds "less than 20% of the housing in the area is affordable housing" to the definition of blighted; - Strikes, "in a rural community or in an extremely blighted area within a municipality that is not a rural community to carry out construction of workforce housing" and replaces with, "to carry out construction of affordable housing" to the definition of redevelopment project; and - Amends the definition of substandard area to include an area, "in which less than 20% of the housing is affordable housing". <i>LB626 was amended into LB288.</i>



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LB643	Prokop	Oppose	Revenue	03/26/2025	Committee 01/24/2025	Prohibit income tax deductions relating to interest or taxes paid on or maintenance of certain properties and provide exemptions to prohibited deductions <i>Would prohibit any person who owns directly or indirectly more than 30 parcels of single-family residential property as investment or rental property from claiming any deductions from Nebraska income taxes relating to any interest or taxes paid on or any maintenance of such property. Single-family residential property is defined as all real property with dwellings designed for occupancy by one family or duplexes designed for occupancy by two families.</i>
LB694	Guereca	Monitor	Judiciary	03/13/2025	General 04/17/2025	Prohibit discrimination based on military or veteran status <i>LB694 prohibits discrimination based on military or veteran status. The bill amends sections that, under existing law, prohibit discrimination in employment, public accommodation, housing, and certain government activities on the basis of race, color, sex, marital status, religion, creed, national origin, disability, ancestry, age, and familial status. The bill impacts the following: Municipal regulation. Employment. Public accommodation. Housing. Real estate. Jury service. Serving in public office. Judicial nominating. Banking/Loans. Medical debt relief. Nebraska Fair Employment Act. Library boards. Higher education. Private social services institution. Homeless shelter. Transportation network companies. Landlords.</i> <i>LB 694 was amended into LB 150.</i>
LB722	Quick	Support	Health and Human Services	01/30/2026	General 02/03/2026	Provide for use of the Behavioral Health Services Fund for individuals with substance use disorder <i>Allows the fund to make landlord risk mitigation payments to landlords on behalf of individuals with substance use disorder.</i>
LB725	Quick	Oppose	General Affairs	02/23/2026	Committee 01/09/2026	Change provisions of the State Electrical Act <i>After an inspection the State Electrical Board may charge an additional fee if the cost incurred during the inspection is greater than what was covered by the original inspection fee.</i>
LB726	Quick	Oppose	Urban Affairs	01/20/2026	Committee 01/09/2026	Update references to the National Electrical Code in the State Electrical Act <i>Adopts the 2026 version of the Electrical Code. Current version is 2023.</i>
LB800		Oppose	Urban Affairs	01/20/2026	Committee 01/09/2026	Adopt updates to building and energy codes <i>Adopts the 2024 energy conservation code, chapter 13 of the 2024 IBC, and chapter 11 of the 2024 IRC.</i>
LB801		Oppose	Urban Affairs	01/20/2026	Committee 01/09/2026	Adopt updates to building and energy codes <i>Adopts chapter 13 of the 2024 IBC, and chapter 11 of the 2024 IRC.</i>
LB809	Dover	Support	Judiciary	02/04/2026	Committee 01/09/2026	Prohibit political subdivisions from enacting certain ordinances relating to landlords <i>Unless expressly permitted by other state law, a local government shall not have the power to enact or enforce any ordinance that prohibits landlords from refusing to lease or rent a privately owned single-family or multiple-unit residential or commercial rental property to a person because the person's lawful source of income to pay rent includes funding from a federal or other housing assistance program.</i>
LB814	Brandt	Oppose	Revenue	01/28/2026	Committee 01/09/2026	Change provisions relating to the valuation of agricultural land and horticultural land <i>Lowers value of ag land to 50% and similarly reduces the acceptable ranges.</i>
LB839	Rountree	Monitor	Urban Affairs	01/27/2026	General 02/17/2026 Rountree Priority Bill	Change reporting requirements under the Municipal Density and Missing Middle Housing Act <i>Adds a multifamily housing unit data point to the reporting obligations for cities. As amended it would require reporting of accessible units constructed since January 1, 2021.</i>
LB840	Rountree	Oppose	Urban Affairs	01/27/2026	General 02/17/2026	Provide requirements for multifamily housing projects under the Nebraska Affordable Housing Act <i>As introduced the bill would require any multifamily project utilizing funds to have at least 20% of units for people with mobility issues and at least 10% of units for a person with hearing or vision impairments. As amended the percentages would be 4% for hearing or vision and 10% for physically accessible units.</i>



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LB861	Bostar	Oppose	Business and Labor	02/02/2026	Committee 01/12/2026	Require authorized building inspectors for inspections under the Building Construction Act and public access to certain building inspection records <i>Provides that any state agency, county, city, or village that requires an inspection as part of a building permit or structural scope of project shall use an authorized inspector for such inspection. Any inspection records from such inspection shall be made available to the public if the structure for which the permit was requested or issued is standing at the time of the request for such inspection records.</i>
LB880	Guereca	Oppose	Judiciary	02/04/2026	Committee 01/12/2026	Prohibit residential landlords from prohibiting or charging extra fees for tenants' payments made by automated clearinghouse transfer <i>Provides that a landlord shall not (1) Prohibit a tenant from making any payment by means of an automated clearinghouse transfer; or (2) Charge a tenant any extra fee for a payment made by means of an automated clearinghouse transfer.</i>
LB948			Agriculture	01/27/2026	General 02/18/2026 Agriculture Priority Bill	Rename and change provisions of the Nebraska Commercial Fertilizer and Soil Conditioner Act, eliminate the Nebraska Poultry and Egg Resources Act, terminate a fund, and eliminate provisions relating to certain associations and societies <i>The bill renames the Nebraska Commercial Fertilizer and Soil Conditioner Act to the Nebraska Commercial Fertilizer and Beneficial Substances Act, expands regulation to include 'beneficial substances', defines new terms, updates product registration and labeling requirements, increases certain fees, changes fund structures and uses, and preempts local regulation. It eliminates the Nebraska Poultry and Egg Resources Act and related funds, transferring remaining balances, and repeals numerous obsolete agricultural statutes. The bill includes administrative and enforcement updates for the Department of Agriculture. Committee amendment AM1976 would incorporate LB947 into the bill. LB947 revises the Nebraska Department of Agriculture's authority and fee structures concerning plant protection, pest control, weed management, and pesticide registration. It increases and modernizes certain license and inspection fees, changes how funds are allocated and transferred (including terminating and consolidating some funds like the Nebraska Potato Development Fund and the Weed Book Cash Fund), and clarifies the Department's powers and duties.</i> <i>As amended the bill includes LB 947.</i>
LB951	Ballard		Government, Military and Veterans Affairs	01/22/2026	Committee 01/13/2026	Include extraterritorial zoning jurisdiction in municipal elections and districts <i>Requires by January 1, 2027 all cities that elect members of its governing board by district to include the city's extraterritorial zoning jurisdiction in those districts.</i>
LB980	Bosn	Neutral	Judiciary	02/04/2026	Committee 01/14/2026	Change provisions of the Uniform Residential Landlord and Tenant Act relating to waivers of jury trials and summonses and provide for summary judgment and expedited proceedings <i>Allows parties to a rental agreement to waive the right to a jury trial in actions for possession. Requires summonses in possession actions to include information on the cause of complaint, trial time and place, defendant's right to a jury trial (if not waived), and notice of possible court costs and attorney's fees for the prevailing jury trial party. Specifies time frames for trial: 10 to 14 days after summons for court trials; jury trials scheduled as soon as practicable, with possible rental payment deposits required from defendants requesting continuances. Authorizes either party to move for summary judgment in possession actions, detailing documentation and procedures for supporting or disputing material facts. Permits the court to issue summary judgment on its own after notifying the parties and identifying potentially undisputed material facts. Establishes that court costs and reasonable attorney's fees may be awarded to the prevailing party in jury trials, and for bad-faith affidavits or declarations in summary judgment motions.</i>
LB988	Meyer	Oppose	Urban Affairs	02/17/2026	Committee 01/14/2026 Meyer, G. Priority Bill	Change provisions of the Community Development Law <i>Adds new requirements that a blighted area must contain at least one uninhabitable or recently demolished structure. Adds a requirement that a substandard area shall not include any real property classified as agricultural or horticultural land as defined in section 77-1343 or any real property containing no permanent structure or recently demolished structure. Removes language that specifies these statutes are to be liberally construed. Requires that TIF funds generated from a specific redevelopment project be used solely for that project, prohibits pooling of funds, and mandates excess funds be returned to taxing entities after project payoff. Mandates public vote approval before TIF can be used for public transportation projects. Prevents any part of a redevelopment project area from being declared substandard/blighted or extremely blighted more than once in a 20-year period after the effective date, unless approved by the Governor due to emergency.</i>
LB990	Dover	Oppose	Revenue	02/18/2026	Committee 01/15/2026	Rename the School District Property Tax Relief Act as the Live Here Thrive Here Act and the School District Property Tax Relief Credit Fund as the Live Here Thrive Here Credit Fund and change the distribution of property tax credits under the act <i>Grants tax credits under the School District Property Tax Relief Act to only Nebraska residents and renames the program.</i>
LB1007	Dungan	Oppose	Judiciary	02/04/2026	Committee 01/15/2026	Prohibit a landlord from keeping a security deposit when a rental agreement is not signed and prohibit nondisclosure terms in rental agreements <i>Prohibits landlords from including clauses in rental agreements that restrict tenants from disclosing the content of the agreement. Adds a new provision requiring landlords to return any prepaid rent or security deposit if the tenant declines to enter into the rental agreement before it is executed.</i>



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LB1035	Cavanaugh, M.	Support/Monit or	Banking, Commerce and Insurance	02/23/2026	Committee 01/16/2026	Change and provide limitations on the rating system an insurer can file under the Property Casualty Insurance Rate and Form Act <i>Limits premium increases to 10% above the maximum approved rate in the prior year.</i>
LB1067	Hallstrom	Oppose	Revenue	01/29/2026	Committee 01/16/2026 Spivey Priority Bill	Change provisions relating to the Affordable Housing Trust Fund, the rate and disbursement of the documentary stamp tax, the Rural Workforce Housing Investment Fund, and the Middle Income Workforce Housing Investment Fund <i>Increases the doc stamp tax from \$2.32 cents to \$3.82, with the new revenue being split evenly between the Rural Workforce Housing Investment Fund and the Middle Income Workforce Housing Investment Fund. Strikes language allowing for transfers to be made from the Affordable Housing Trust Fund to the General Fund, the Behavioral Health Services Fund, the Lead-Based Paint Hazard Control Cash Fund, the Middle Income Workforce Housing Investment Fund, the Rural Workforce Housing Investment Fund, and the Site and Building Development Fund.</i>
LB1071	Arch	Monitor	Appropriations	02/02/2026	Committee 01/20/2026	Provide, change, and eliminate provisions related to appropriations for the expenses of Nebraska State Government for the biennium ending June 30, 2027
LB1072	Arch	Monitor	Appropriations	02/02/2026	Committee 01/20/2026	Provide for and change transfers from the Cash Reserve Fund and provide, change, and eliminate provisions relating to fees, funds, fund transfers, agency powers and duties, and various statutory programs
LB1094	Ballard	Monitor	Revenue	01/28/2026	Committee 01/20/2026	Adopt the By-Right Housing Development Act and the Permitting Approval Timeliness Act <i>All proposed housing developments, including single-family homes, accessory dwelling units, and multifamily housing units, that meet the criteria outlined in applicable zoning codes and land use regulations shall be approved by right, without the need for discretionary review or approval by any planning commission, zoning board, or other regulatory authority. A permitting authority shall process permit applications in a timely manner and shall issue a decision on a complete permit application within seventy-five days after its submission. Permit application means an application for a permit that is required to develop real property or to make improvements to real property.</i>
LB1113		Monitor	Urban Affairs	02/17/2026	Committee 01/21/2026	Change provisions relating to certain notices under the Community Development Law <i>Shell bill</i>
LB1114		Monitor	Urban Affairs	02/10/2026	Committee 01/21/2026 Urban Affairs Priority Bill	Change provisions related to eligibility of redevelopment plans for expedited review under the Community Development Law <i>Allows for expedited review of redevelopment plans involving structures, vacant platted lots, or nonconforming lots, that have been within the corporate limits for 25 years instead of current threshold of 60 years.</i>
LB1129	Dover	Support	Urban Affairs	02/24/2026	Committee 01/22/2026	Change provisions of the Community Development Law <i>For purposes of TIF the bill expands the definition of blighted area to include underdeveloped parcels that have been within the extraterritorial zoning jurisdiction of the city for more than 25 years.</i>
LB1130	Jacobson	Support	Urban Affairs	02/03/2026	Committee 01/22/2026	Adopt the Community Improvement District Act <i>With consent from a majority of property owners the bill allows for the creation of districts within city or village limits. CID formation occurs through an application and approval process with the city council, and municipalities retain full tax levy authority. Each district is governed by a five-member Board of Trustees, elected every two years. Districts are subject to open meeting laws, public bidding requirements, and are subject to a maximum levy as determined by the city council.</i>
LB1134	Kauth	Support	Urban Affairs	02/24/2026	Committee 01/22/2026	Change and provide limitations on updates to state and local building codes, electrical codes, and energy codes <i>Adopts the 2009 version of the IRC. Current version is 2018. Prohibits adoption of more stringent codes by local authorities until 2031 and then the local authority must provide, before adopting a new code, independent third-party evidence verifying that the update or change is necessary to protect the public from eminently dangerous situations or otherwise required by state or federal law</i>
LB1168	Wordekemper	Monitor	Urban Affairs	02/24/2026	Committee 01/23/2026	Authorize the issuance of conduit revenue bonds under the Community Development Law <i>Allows redevelopment authorities to issue conduit revenue bonds, which shall not be considered a general obligation debt. Allows the authority to enter into a taxpayer agreement with a taxpayer that limits the taxpayer's rights to challenge the assessment of real property taxes on real property within a redevelopment project or that guarantees, enhances, or otherwise further secures bonds issued by the authority. A lien resulting from a taxpayer agreement takes priority over any existing or subsequent mortgage, other lien, or other encumbrance on the property, shall have parity with a property tax lien described in section 77-203 and may be enforced and collected in all respects as real property taxes.</i>



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LB1171	Moser		Judiciary	02/19/2026	Committee 01/23/2026	Provide for certain claims relating to sewer systems under the Political Subdivisions Tort Claims Act <i>If a private residence or other building is damaged due to a sewer system backup caused by the negligent act or omission of an employee of the political subdivision that operates the sewer system or a contractor hired by such political subdivision and the amount of damages are known and not in dispute, the owner of the private residence or other building may file a claim under the Political Subdivisions Tort Claims Act and the governing body of the political subdivision shall pay the claim within ninety days after the date of filing. If the negligent act or omission was committed by a contractor of a political subdivision, the political subdivision may bring an action for recovery from such contractor.</i>
LB1183	Lippincott	Oppose	Revenue	02/05/2026	Committee 01/23/2026	Change provisions relating to valuation of property <i>Values agricultural property at 37.5% of actual value and at 25% for purposes of school bonds. Values other types of property at 50% of actual value.</i>
LB1219	Brandt	Support	Revenue	02/05/2026	Committee 01/23/2026 Hansen Priority Bill	Limit the amount of property taxes that may be levied by a political subdivision <i>Beginning January 1, 2027, the bill limits the total amount of property taxes that political subdivisions in Nebraska may levy each year. The annual increase cannot exceed the previous year's levy by more than the 'allowable growth percentage,' which is defined as 2% plus the percentage of real growth in property valuation.</i>
LB1227	Andersen	Support	Urban Affairs	02/24/2026	Committee 01/23/2026	Change provisions relating to local energy codes and local electrical codes <i>States that a county, city, or village shall not adopt or enforce a local electrical code that provides standards that are different than those prescribed by the State Electrical Board pursuant to the State Electrical Act, except that a county, city, or village may provide for the inspection of electrical installations by a certified electrical inspector. And Prior to adopting any new local energy codes a county, city, or village shall determine whether the new local energy code is cost efficient. A county, city, or village shall not adopt a new local energy code such county, city, or village determines is not cost efficient, meaning expected increase in cost to implement is less than the expected energy cost savings in such buildings over 5 years.</i>
LB1244	Murman	Oppose	Revenue	02/04/2026	Committee 01/23/2026	Eliminate certain sales and use tax exemptions, impose sales and use tax on certain services, and change provisions relating to the Nebraska Job Creation and Mainstreet Revitalization Act <i>Expands sales and use tax to many items, chartered flights, fishing and hunting services, investment advice, lobbying, local passenger transportation by chartered road vehicles, including limousines and similar luxury vehicles, real estate management fees, storage and moving services, travel agency services, test laboratory services, molds and dies among many others. Accelerates the sunset for new applications under the Nebraska Job Creation and Mainstreet Revitalization Act from December 31, 2030, to June 30, 2026.</i>
LB1257	Hansen	Oppose	Revenue	02/11/2026	Committee 01/23/2026	Eliminate certain sales tax exemptions, impose sales and use taxes on certain services, change school district levy limitations, eliminate the School District Property Tax Relief Act, change provisions of the School District Property Tax Limitation Act, and provide additional foundation aid under the Tax Equity and Educational Opportunities Support Act <i>Eliminates or sunsets most sales and use tax exemptions (including for agricultural equipment, purchases by non-profits, including hospitals, data center for out of state use, zoo admissions, buyer based exemption) effective January 1, 2027, expanding the taxable base to most goods and services except a few specifically listed exemptions (e.g., health services). Defines 'service' broadly for taxation and stipulates that services are presumed taxable unless a specific exemption applies; adds a new statutory definition for 'service'. Service means all activities that are engaged in for other persons for a consideration and that involve predominantly the performance of a service as distinguished from selling or leasing tangible personal property. The term does not include services rendered by an employee to his or her employer. In determining what is a service, the intended use, principal objective, or ultimate objective of the contracting parties shall not be controlling. Reduces school district property tax levy limits over a three-year period, from \$1.05 per \$100 of value to \$0.60 per \$100, with limited exceptions for teacher pay and foundation aid shortfalls. Phases out the School District Property Tax Relief Credit Fund and Act after tax year 2026, replacing them with the New School Relief Fund, funded by increased sales tax revenues and direct General Fund transfers, to provide additional foundation aid to schools. Establishes the New School Relief Fund, prescribes its uses for additional foundation aid, and allows school districts to levy up to 3 cents per \$100 for foundation aid shortfalls if state funding is insufficient. Mandates that sales tax revenue increases resulting from this bill (as determined annually) be credited to the New School Relief Fund starting January 1, 2027, with new rules for fund transfers from the General Fund.</i>
LR12CA	Kauth	Support	Revenue	02/28/2025	Committee 01/16/2025	Constitutional amendment to impose a limit on ad valorem taxes for real property, provide a new method of valuing real property for tax purposes, provide certain exceptions, and eliminate conflicting constitutional provisions <i>Beginning January 1, 2027, the maximum amount of any ad valorem tax on real property shall not exceed one and one-half percent of the full cash value of such property. Such tax shall be collected by the counties and apportioned as prescribed. Provides certain exceptions, including levies for bonded indebtedness.</i>


 Nebraska Association of Commercial Property Owners
 109th Legislature, 2nd Regular Session

Document	Senator	Position	Committee	Hearing Date	Status	Description
LR292CA	Andersen	Oppose	Revenue	02/12/2026	Committee 01/09/2026 Andersen Priority Bill	Constitutional amendment to provide a new method of valuing real property for property tax purposes, provide a limit on property tax increases, provide certain exceptions, provide requirements for declared emergencies, provide for emergency bond levies, and eliminate conflicting constitutional provisions <i>Amends the constitution to provide for two differing valuations of real property: "Fair market value" shall be dynamic and determined by the assessor of the property. "Taxable market value" shall be used to establish the baseline valuation for tax liability for the individual property owner, beginning with the 2026 assessment. Further provides that the property taxes levied on any parcel of real property shall not increase, from one year to the next, by more than the allowable growth percentage (CPI for All Urban Consumers), except in those cases when the taxable market value is adjusted: when newly constructed, when combining parcels, or when a change of ownership (with some exceptions) has occurred after the 2026 assessment.</i>
LR312CA	Clouse	Support	Urban Affairs	02/17/2026	Committee 01/23/2026	Constitutional amendment to authorize cities and villages to incur indebtedness for residential development projects and pledge taxes for such indebtedness and to change provisions relating to redevelopment projects <i>The proposed constitutional amendment allows Nebraska cities and villages to incur indebtedness for developing or redeveloping property and related public improvements in residential development or redevelopment projects. It expands the allowable use of tax-increment financing (TIF) beyond just 'substandard and blighted' areas to include residential development projects, and increases the maximum pledge period for residential TIF to 30 years, while setting it at 20 years for redevelopment TIF.</i>