

**NEBRASKA TAXPAYERS FOR FREEDOM WORKSHEET:
CRUCIAL BILLS ON WHICH TO LOBBY IN THE 2025 LEGISLATURE.**

GOOD BILLS.

LR 12CA: Kauth. Beginning January 1, 2027, the maximum amount of real estate property tax on real property cannot exceed 1 ½% of the full cash value of such property. The limitation would not apply to taxes or special assessments to pay the interest and redemption charges on bonded indebtedness approved by the voters prior to January 1, 2027, bonded indebtedness for the acquisition or improvement of real property approved on or after January 1, 2027, by two-thirds of the votes cast by the voters voting on the proposition, or bonded indebtedness incurred by a school district or community college area for the construction, reconstruction, rehabilitation, or replacement of school or community college facilities, including the furnishing and equipping of such facilities, or the acquisition or lease of real property for such facilities, approved on or after January 1, 2027, by 55% of the votes cast by the voters voting on the proposition. This provision would apply only if the proposition approved by the voters and resulted in the bonded indebtedness including all of the following accountability requirements: 1) A requirement that the proceeds from the sale of the bonds used only for the purposes specified in this subdivision; 2) A list of the specific school or community college facility projects funded and a requirement that the school board or community college board of governors conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed; and 3) A requirement that the school board or community college board of governors conduct an annual independent financial audit of the proceeds from the sale of the bonds until all of those proceeds expended for the applicable school or community college facility project. **GOOD AMENDMENT/ REVENUE COMM. A priority resolution.**

LR 13CA: Hallstrom. To prohibit levying of an inheritance tax. The issue would go on the Nov. 2026 ballot for a vote. Only 4 states now levy an inheritance tax. NE counties received about \$93 million from this tax in 2024, about 10% of their revenue. **GOOD RESOLUTION/ GENERAL FILE**

LB 81: Hardin. Most taxpayers received no credit for their 2023 property taxes, unless they paid taxes in Dec. 2023. The result was that Nebraskans paid more than \$550 million in unwarranted taxes. The leftist Open Sky Institute opposes the bill. **GOOD BILL/ REVENUE COMM. stalled**

LB 89: Kauth. The Stand with Women Act, to prevent males from entering public and private K-12 female bathrooms and locker rooms and prevent taxpayer funding of transgender activities (see NTF notes on Kauth 1-10-25 news conference). Bill provisions would affect sports activities, prisons, and all state departments, agencies, boards, and bureaus. Opponents include the ACLU, Omaha Public School Board, League of Women Voters, and the Women's Fund of Omaha. **GOOD BILL/ SELECT FILE**

LB 201: Kauth. To tax remittances sent back to home countries by illegal aliens. **GOOD BILL/ BANKING COMM. stalled**

LB 360: Conrad. A homeowner association may not adopt or enforce a restrictive covenant that prohibits a property owner from displaying political signs on the owner's property advertising a candidate or a ballot measure in an election for which such signs pertain for the period beginning 90 days before the election and ending 10 days after the election. **GOOD BILL/ JUDICIARY COMM.**

LB 378: Andersen. To require each NE 2-yr. or 4 yr. public and private college and university to provide a report to the State Att.-Gen. on specific funding from foreign sources. The state att.-gen. would enforce compliance and impose civil penalties. Red China particularly uses its donations to spy on students, steal intellectual property, and promote communist programs. **GOOD BILL/ EDUCATION COMM. stalled**

LB 384: Storer. At least a majority of the elected members of the governing body of each participating political subdivision shall attend the joint public hearing. **GOOD BILL/ GENERAL FILE possibly amended onto another bill.**

LB 424: Andersen. To prohibit an annual property tax increase more than either 3% or the increase in the Consumer Price Index. **GOOD BILL/ REVENUE COMM. to be added to LR 12CA**

LB 443: Von Gillern. To criminalize squatting. If an individual fails to appear and provide documentation, or if such documentation is not authentic or does not authorize such residency, such individual will be arrested for unlawful squatting and face a Class I misdemeanor penalty. A property owner could request a removal occupying property without permission by giving the sheriff a sworn affidavit swearing that no litigation is pending on the property or individual. Presently, if a law officer does not remove a squatter, the property owner must use the court

system, which is expensive and takes weeks, often resulting in damage to a property. GOOD BILL/ JUDICIARY COMM. **possibly added onto another bill**

LB 468: Clements. To lower all inheritance taxes to 1% on inheritances of more than \$100,000. The State Treasurer would distribute \$5 million annually from the Securities Act Cash Fund to the counties proportionately in the proportion that the population of each county bears to the entire state. A larger percentage of several fees also would substitute. The inheritance tax would decrease in all categories. The current rates are unfair to beneficiaries who are not children of a decedent. The NE Assoc. of County Officials and NE Federation of Independent Business support the bill; the NE Chamber of Commerce opposes it. GOOD BILL/ GENERAL FILE **coming up for debate**

LB 532: Kauth. To require NE private employers to use the E-Verify system when hiring new employees. Hiring illegal aliens would result in business license suspension. Currently, only the public sector must utilize E-Verify. The bill would open additional jobs to legal Nebraskans. GOOD BILL/ GENERAL FILE **good chance to advance.**

LB 575: Hallstrom. The joint public hearing on tax levies must be held on or after July 2 and prior to July 24 and before any of the participating political subdivisions file their adopted budget statement, so that taxpayers can voice opinions before final budget adoptions. If the total taxable valuation of property in a political subdivision exceeds the total taxable valuation from the prior year, then such political subdivision levy must total no more than the levy necessary to raise the exact same amount of property taxes raised by such political subdivision in the prior year. A political subdivision may exceed the levy limit provided in this subsection by the affirmative vote of at least 2/3rds of the members of the governing body of such political subdivision. GOOD BILL/ REVENUE COMM. **could be amended onto another bill**

LB 683: Raybould. Notices for county assessors must display a column for the prior tax year and the current tax year. Under the column for the prior tax year, the notice must display the valuation of the parcel in the prior year and the amount each political subdivision levied against such parcel in the prior year. Under the column for the current tax year, the notice must display the valuation of the parcel in the current year and the time and place when each political subdivision levying a tax against the parcel is convening the budget hearing of each political subdivision. GOOD BILL/ REVENUE COMM. **stalled**

BAD BILLS.

LB 13: M. Cavanaugh. To require the state welfare dept. to submit a plan for services paid to providers based on child enrollment or authorized hours instead of child attendance. This bill would encourage misuse of this welfare program. BAD BILL/ SELECT FILE

LB 15: Dungan. To appropriate an additional \$2 million to the state Supreme Court to increase payments for interpreter services for illegal aliens who cannot speak English. BAD BILL/ APPROPRIATIONS COMM.

LB 17: J. Cavanaugh. To prohibit landlords from charging renters several lawful fees. BAD BILL/ JUDICIARY

LB 78: Bostar. To increase the documentary stamp tax for each \$1,000 in value to pay for sex trafficking survivor assistance and homeless housing. HHS could contract with nonprofits to provide the aid. BAD BILL/ FINAL READING

LB 101: Dungan. To provide a right to trial by jury for renters rightfully evicted by landlords. BAD BILL/ JUDICIARY COMM.

LB 181: M. Cavanaugh. To provide welfare medical assistance to illegal alien young adults in foster care. Radical NE Appleseed endorsed the bill. BAD BILL/ HHS COMM.

LB 192: Quick. To eliminate the Oct. 1, 2025 sunset on NE current eligibility level of food stamps set at 165% of the Federal Poverty Level. Our state eligibility set to drop to 130% of the Federal Poverty Level on Oct. 1. BAD BILL/ FINAL READING

LB 223: Guereca. To prohibit landlords from discriminating against prospective renters whose source of income is welfare or government payments. A New York court recently overturned such a law for violating landlord rights. BAD BILL/ JUDICIARY COMM.

LB 469: M. Cavanaugh. The State Court Administrator must prepare a form to be included in eviction notices under the Uniform Residential Landlord and Tenant Act. The form would include information about available legal assistance, financial resources, and information on how to report housing discrimination. All landlords must use this bureaucratic form. BAD BILL/ JUDICIARY COMM.