

E AND R AMENDMENTS TO LB 254

Introduced by Ballard, 21, Chairman Enrollment and Review

1           1. Strike the original sections and all amendments thereto and  
2 insert the following new sections:

3           Section 1. (1) The Legislative Council, through the Executive Board  
4 of the Legislative Council, shall develop and maintain a publicly  
5 accessible, digital Internet archive of closed-captioned video coverage  
6 of the Legislature, including floor debate and public committee hearings  
7 indexed by legislative bill or resolution number or by date, beginning  
8 with the coverage of the One Hundred Ninth Legislature, First Session, in  
9 January 2025 or as soon as live, closed-captioned video coverage of the  
10 Legislature is available for use, whichever is sooner, as provided in  
11 section 79-1316.

12           (2) Applicable historical video coverage of the Legislature shall be  
13 collected and added to the digital archive as available. Applicable  
14 historical video coverage shall only consist of video coverage of the  
15 Legislature captured by the Nebraska Educational Telecommunications  
16 Commission and closed-captioned prior to January 1, 2025.

17           (3) Such archive is intended solely for educational and  
18 informational purposes and to enhance access for the public, in keeping  
19 with the Legislature's commitment to transparency in state government.

20           (4) Audio and video recordings of the proceedings of the Legislature  
21 or of a committee or division of the Legislature are not official records  
22 of such proceedings and shall not be admissible in any proceeding as  
23 evidence of legislative history, action, or intent.

24           (5) The Executive Board of the Legislative Council shall develop  
25 policies and procedures surrounding the creation and ongoing usage of the  
26 publicly accessible, indexed, digital Internet archive of closed-  
27 captioned video coverage of the Legislature developed pursuant to this

1 section. Such policies shall include, but not be limited to:

2 (a) The usage of archived video recordings for purposes other than  
3 legislative purposes;

4 (b) A determination regarding which committee hearings and committee  
5 briefings shall be recorded and added to the digital archive;

6 (c) Parameters surrounding long-term storage of archived video  
7 recordings; and

8 (d) Management of costs in relation to supporting public  
9 accessibility of archived video recordings.

10 Sec. 2. Section 50-114, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 50-114 (1) It shall be the duty of the Clerk of the Legislature to  
13 attend the sessions of the Legislature, to call the roll, to read the  
14 journals, bills, memorials, resolutions, petitions, and all other papers  
15 or documents necessary to be read in the Legislature, to keep a correct  
16 journal of the proceedings in the Legislature, and to do and perform such  
17 other duties as may be imposed upon the clerk ~~him~~ by the Legislature or  
18 by the Executive Board of the Legislative Council.

19 (2) The records of floor debate and committee hearings as prepared  
20 and permanently maintained by the Clerk of the Legislature are the  
21 official records of the Legislature.

22 (3) Any government website offering access to audio and video  
23 recordings of the proceedings of the Legislature or of a committee or  
24 division of the Legislature shall require notification to any website  
25 user, using appropriate technology, that such recordings shall not be  
26 used, reproduced, or redistributed without express permission by the  
27 Legislative Council and in accordance with the policies developed by the  
28 Executive Board of the Legislative Council pursuant to section 1 of this  
29 act.

30 Sec. 3. Section 50-402, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           50-402 The Legislative Council shall occupy and maintain offices in  
2 the State Capitol.

3           It shall be the duty of the council:

4           (1) To collect information concerning the government and general  
5 welfare of the state;

6           (2) To examine the effects of previously enacted statutes and  
7 recommend amendments thereto;

8           (3) To deal with important issues of public policy and questions of  
9 statewide interest;

10           (4) To prepare a legislative program in the form of bills or  
11 otherwise as in its opinion the welfare of the state may require, to be  
12 presented at the next session of the Legislature;

13           (5) To study federal aid to the state and its political subdivisions  
14 and advise the Legislature of money, land, or buildings available from  
15 the federal government, matching funds necessary, grants and aids, and  
16 what new legislation will be needed;

17           (6) To establish and maintain a complete and efficient bill drafting  
18 service for the purpose of aiding and assisting members of the  
19 Legislature and the executive departments of the state in the preparation  
20 of bills, resolutions, and measures and in drafting the same in proper  
21 form, and for this purpose there shall be assigned to the council for  
22 such work, rooms in the State Capitol conveniently situated in reference  
23 to the legislative chamber;

24           (7) To provide, through the Revisor of Statutes, for the publication  
25 of supplements and replacement volumes of the statutes of Nebraska;~~and~~

26           (8) To provide, through the Executive Board of the Legislative  
27 Council, for the development and maintenance of a publicly accessible,  
28 indexed, digital Internet archive of closed-captioned video coverage of  
29 the Legislature as provided in section 1 of this act; and

30           (9) (8) To set up subcommittees within the executive board to carry  
31 out functions such as investigation of any area which it may decide is in

1 the public interest with power to employ such additional personnel as may  
2 be needed to carry out the intent and activities of the executive board  
3 or the Legislature.

4 Sec. 4. Section 50-1209, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 50-1209 (1) Tax incentive performance audits shall be conducted by  
7 the office pursuant to this section on the following tax incentive  
8 programs:

- 9 (a) The Beginning Farmer Tax Credit Act;
- 10 (b) The Imagine Nebraska Act;
- 11 ~~(c) The Nebraska Advantage Act;~~
- 12 (c) ~~(d)~~ The Nebraska Advantage Microenterprise Tax Credit Act;
- 13 (d) ~~(e)~~ The Nebraska Advantage Research and Development Act;
- 14 (e) ~~(f)~~ The Nebraska Advantage Rural Development Act;
- 15 (f) ~~(g)~~ The Nebraska Job Creation and Mainstreet Revitalization Act;
- 16 (g) ~~(h)~~ The New Markets Job Growth Investment Act;
- 17 (h) ~~(i)~~ The Urban Redevelopment Act; and
- 18 (i) ~~(j)~~ Any other tax incentive program created by the Legislature  
19 for the purpose of recruitment or retention of businesses in Nebraska. In  
20 determining whether a future tax incentive program is enacted for the  
21 purpose of recruitment or retention of businesses, the office shall  
22 consider legislative intent, including legislative statements of purpose  
23 and goals, and may also consider whether the tax incentive program is  
24 promoted as a business incentive by the Department of Economic  
25 Development or other relevant state agency.

26 (2) The office shall develop a schedule for conducting tax incentive  
27 performance audits and shall update the schedule annually. The schedule  
28 shall ensure that each tax incentive program is reviewed at least once  
29 every five years.

30 (3) Each tax incentive performance audit conducted by the office  
31 pursuant to this section shall include the following:

1 (a) An analysis of whether the tax incentive program is meeting the  
2 following goals:

3 (i) Strengthening the state's economy overall by:

4 (A) Attracting new business to the state;

5 (B) Expanding existing businesses;

6 (C) Increasing employment, particularly employment of full-time  
7 workers. The analysis shall consider whether the job growth in those  
8 businesses receiving tax incentives is at least ten percent above  
9 industry averages;

10 (D) Creating high-quality jobs; and

11 (E) Increasing business investment;

12 (ii) Revitalizing rural areas and other distressed areas of the  
13 state;

14 (iii) Diversifying the state's economy and positioning Nebraska for  
15 the future by stimulating entrepreneurial firms, high-tech firms, and  
16 renewable energy firms; and

17 (iv) Any other program-specific goals found in the statutes for the  
18 tax incentive program being evaluated;

19 (b) An analysis of the economic and fiscal impacts of the tax  
20 incentive program. The analysis may take into account the following  
21 considerations in addition to other relevant factors:

22 (i) The costs per full-time worker. When practical and applicable,  
23 such costs shall be considered in at least the following two ways:

24 (A) By an estimation including the minimum investment required to  
25 qualify for benefits; and

26 (B) By an estimation including all investment;

27 (ii) The extent to which the tax incentive changes business  
28 behavior;

29 (iii) The results of the tax incentive for the economy of Nebraska  
30 as a whole. This consideration includes both direct and indirect impacts  
31 generally and any effects on other Nebraska businesses; and

1 (iv) A comparison to the results of other economic development  
2 strategies with similar goals, other policies, or other incentives;

3 (c) An assessment of whether adequate protections are in place to  
4 ensure the fiscal impact of the tax incentive does not increase  
5 substantially beyond the state's expectations in future years;

6 (d) An assessment of the fiscal impact of the tax incentive on the  
7 budgets of local governments, if applicable; and

8 (e) Recommendations for any changes to statutes or rules and  
9 regulations that would allow the tax incentive program to be more easily  
10 evaluated in the future, including changes to data collection, reporting,  
11 sharing of information, and clarification of goals.

12 (4) For purposes of this section:

13 (a) Distressed area means an area of substantial unemployment as  
14 determined by the Department of Labor pursuant to the Nebraska Workforce  
15 Innovation and Opportunity Act;

16 (b) Full-time worker means an individual (i) who usually works  
17 thirty-five hours per week or more, (ii) whose employment is reported to  
18 the Department of Labor on two consecutive quarterly wage reports, and  
19 (iii) who earns wages equal to or exceeding the state minimum wage;

20 (c) High-quality job means a job that:

21 (i) Averages at least thirty-five hours of employment per week;

22 (ii) Is reported to the Department of Labor on two consecutive  
23 quarterly wage reports; and

24 (iii) Earns wages that are at least ten percent higher than the  
25 statewide industry sector average and that equal or exceed:

26 (A) One hundred ten percent of the Nebraska average weekly wage if  
27 the job is in a county with a population of less than one hundred  
28 thousand inhabitants; or

29 (B) One hundred twenty percent of the Nebraska average weekly wage  
30 if the job is in a county with a population of one hundred thousand  
31 inhabitants or more;

1 (d) High-tech firm means a person or unitary group that has a  
2 location with any of the following four-digit code designations under the  
3 North American Industry Classification System as assigned by the  
4 Department of Labor: ~~2111, 3254, 3341, 3342, 3344, 3345, 3364, 5112,~~  
5 ~~5173, 5179, 5182, 5191, 5413, 5415, or 5417;~~

6 (e) Nebraska average weekly wage means the most recent average  
7 weekly wage paid by all employers in all counties in Nebraska as reported  
8 by the Department of Labor by October 1 of each year;

9 (f) New business means a person or unitary group participating in a  
10 tax incentive program that did not pay income taxes or wages in the state  
11 more than two years prior to submitting an application under the tax  
12 incentive program. For any tax incentive program without an application  
13 process, new business means a person or unitary group participating in  
14 the program that did not pay income taxes or wages in the state more than  
15 two years prior to the first day of the first tax year for which a tax  
16 benefit was earned;

17 (g) Renewable energy firm means a person or unitary group that has a  
18 location with any of the following six-digit code designations under the  
19 North American Industry Classification System as assigned by the  
20 Department of Labor: 111110, 111150, 111199, 111930, 111991, 113310,  
21 221111, 221113, 221114, 221115, 221116, 221117, 221118, 221121, 221122,  
22 221330, 237130, 237990, 325193, 331511, 331512, 331513, 331523, 331524,  
23 331529, 332111, 332112, 333511, 333611, 333612, 333613, 334519, 423830,  
24 482111, 484230, 488510, 541360, 541370, 541620, 541690, 541714, or 541715  
25 ~~111110, 111120, 111130, 111140, 111150, 111160, 111191, 111199, 111211,~~  
26 ~~111219, 111310, 111320, 111331, 111332, 111333, 111334, 111335, 111336,~~  
27 ~~111339, 111411, 111419, 111930, 111991, 113310, 221111, 221113, 221114,~~  
28 ~~221115, 221116, 221117, 221118, 221330, 237130, 237210, 237990, 325193,~~  
29 ~~325199, 331512, 331513, 331523, 331524, 331529, 332111, 332112, 333414,~~  
30 ~~333415, 333511, 333611, 333612, 333613, 334519, 485510, 541330, 541360,~~  
31 ~~541370, 541620, 541690, 541713, 541714, 541715, 561730, or 562213;~~

1 (h) Rural area means any village or city of the second class in this  
2 state or any county in this state with fewer than twenty-five thousand  
3 residents; and

4 (i) Unitary group has the same meaning as in section 77-2734.04.

5 Sec. 5. Section 79-1312, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 79-1312 Sections 79-1312 to 79-1322 and section 8 of this act shall  
8 be known and may be cited as the Nebraska Educational Telecommunications  
9 Act.

10 Sec. 6. Section 79-1313, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 79-1313 The Nebraska Educational Telecommunications Act creates the  
13 Nebraska Educational Telecommunications Commission for the purpose of (1)  
14 promoting and establishing noncommercial educational telecommunications  
15 facilities within the State of Nebraska, (2) providing noncommercial  
16 educational telecommunications programs throughout the State of Nebraska  
17 by digital broadcast, by closed-circuit transmission, by Internet-based  
18 delivery, or by other telecommunications technology distribution systems,  
19 ~~and~~ (3) operating statewide educational and public radio and television  
20 networks, facilities, and services, and (4) providing closed-captioned  
21 live video coverage of the Legislature as provided in section 79-1316.

22 The commission shall seek funding from federal, state, foundation, and  
23 private sources for capital construction and annual operations.

24 Sec. 7. Section 79-1316, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 79-1316 The powers and duties of the Nebraska Educational  
27 Telecommunications Commission are:

28 (1) To promote and sponsor a noncommercial educational television  
29 network to serve a series of interconnecting units throughout the State  
30 of Nebraska;

31 (2) To promote and support locally operated or state-operated



1 noncommercial educational radio stations with satellite receiving  
2 capabilities and improved transmitter coverage;

3 (3) To apply for and to receive and hold such authorizations,  
4 licenses, and assignments of channels from the Federal Communications  
5 Commission as may be necessary to conduct such educational  
6 telecommunications programs by standard radio and television broadcast or  
7 by other telecommunications technology broadcast systems and to prepare,  
8 file, and prosecute before the Federal Communications Commission all  
9 applications, reports, or other documents or requests for authorization  
10 of any kind necessary or appropriate to achieve the purposes set forth in  
11 the Nebraska Educational Telecommunications Act;

12 (4) To receive gifts and contributions from public and private  
13 sources to be expended in providing educational telecommunications  
14 facilities and programs;

15 (5) To acquire real estate and other property as an agency of the  
16 State of Nebraska and to hold and use the same for educational  
17 telecommunications purposes;

18 (6) To contract for the construction, repair, maintenance, and  
19 operation of telecommunications facilities;

20 (7) To contract with common carriers, qualified under the laws of  
21 the State of Nebraska, to provide interconnecting channels or satellite  
22 facilities in support of radio, television, and other telecommunications  
23 technology services unless it is first determined by the Nebraska  
24 Educational Telecommunications Commission that state-owned  
25 interconnecting channels can be constructed and operated that would  
26 furnish a comparable quality of service at a cost to the state that would  
27 be less than if such channels were provided by qualified common carriers;

28 (8) To provide for programming for the visually impaired, other  
29 print-handicapped persons, and the deaf and hard of hearing as authorized  
30 by the Federal Communications Commission under subsidiary communications  
31 authority rules, through contracts with appropriate nonprofit

1 corporations or organizations which have been created for such purpose;

2 (9) To arrange for the operation of statewide educational  
3 telecommunications networks, as directed by the Nebraska Educational  
4 Telecommunications Commission, consistent with the provisions of the  
5 federal Communications Act of 1934, as amended, and applicable rules and  
6 regulations, with policies of the Federal Communications Commission, in  
7 cooperation with the State Board of Education insofar as elementary and  
8 secondary education programs are concerned, and in cooperation with the  
9 Coordinating Commission for Postsecondary Education insofar as  
10 postsecondary education programs are concerned;

11 (10) After taking into consideration the needs of the entire state,  
12 to establish and maintain general policies relating to the nature and  
13 character of educational telecommunications broadcasts or transmissions;

14 (11) To review, or cause to be reviewed by a person designated by  
15 the Nebraska Educational Telecommunications Commission ~~commission~~, all  
16 programs presented on the network prior to broadcast or transmission to  
17 insure that the programs are suitable for viewing and listening. Such  
18 suitability shall be determined by evaluating the content of the program,  
19 and screening the programs if necessary, as to their educational value  
20 and whether they enhance the cultural appreciation of the viewer and  
21 listener and do not appeal to his or her prurient interest. When it is  
22 obvious from an examination of the descriptive program materials that a  
23 program is suitable for presenting on the network, no further review  
24 shall be required;

25 (12) To cooperate with federal or state agencies for the purpose of  
26 obtaining matching federal or state funds and providing educational  
27 telecommunications facilities of all types throughout the state and to  
28 make such reports as may be required of recipients of matching funds;

29 (13) To arrange for and provide digital radio and television  
30 broadcast and other telecommunications technology transmissions of  
31 noncommercial educational telecommunications programs to Nebraska

1 citizens and institutions, but no tax funds shall be used for program  
2 advertising which may only be financed out of funds received from  
3 foundations or individual gifts;

4 (14) To coordinate with Nebraska agencies that deal with  
5 telecommunications activities and are supported in whole or in part by  
6 public funds;

7 (15) To adopt bylaws for the conduct of its affairs;

8 (16) To make certain that the facilities are not used for any  
9 purpose which is contrary to the United States Constitution or the  
10 Constitution of Nebraska or for broadcasting propaganda or attempting to  
11 influence legislation;

12 (17) To publish such informational material as it deems necessary  
13 and it may, at its discretion, charge appropriate fees therefor. The  
14 proceeds of all such fees shall be remitted to the State Treasurer for  
15 credit to the State Educational Telecommunications Fund and shall be used  
16 by the commission solely for publishing such informational material. The  
17 commission shall provide to newspapers, radio stations, and other news  
18 media program schedules informing the public of programs approved by the  
19 commission;~~and~~

20 (18) To maintain a digital archive of programs and educational  
21 content containing stories, events, individuals, and performances which  
22 are significant or prominent in Nebraska history; and -

23 (19) Subject to policies and procedures developed by the Executive  
24 Board of the Legislative Council pursuant to section 1 of this act, to  
25 provide live, closed-captioned video coverage of the Legislature,  
26 including floor debate and public committee hearings, beginning with  
27 coverage of the One Hundred Ninth Legislature, First Session, in January  
28 2025 or as soon as the commission has closed-captioning capabilities,  
29 whichever is sooner.

30 Sec. 8. Nothing in the Nebraska Educational Telecommunications Act  
31 shall be construed to require the Nebraska Educational Telecommunications

1 Commission to post or distribute any work in a manner that would  
2 constitute a violation of federal copyright law.

3       Sec. 9. The Revisor of Statutes shall assign section 1 of this act  
4 to Chapter 50.

5       Sec. 10. Original sections 50-114, 50-402, 50-1209, 79-1312,  
6 79-1313, and 79-1316, Reissue Revised Statutes of Nebraska, are repealed.

7       Sec. 11. Since an emergency exists, this act takes effect when  
8 passed and approved according to law.

9       2. Strike beginning with "Legislature" in line 1 through line 10 and  
10 insert "Legislature; to amend sections 50-114, 50-402, 50-1209, 79-1312,  
11 79-1313, and 79-1316, Reissue Revised Statutes of Nebraska; to require  
12 the Legislative Council, through the Executive Board of the Legislative  
13 Council, to develop and maintain a publicly accessible, digital Internet  
14 archive of closed-captioned video coverage of the Legislature as  
15 prescribed; to change provisions relating to tax incentive performance  
16 audits conducted by the office of Legislative Audit; to redefine terms;  
17 to change provisions of the Nebraska Educational Telecommunications Act;  
18 to change powers and duties of the Nebraska Educational  
19 Telecommunications Commission; to harmonize provisions; to provide a duty  
20 for the Revisor of Statutes; to repeal the original sections; and to  
21 declare an emergency."