

# APPENDIX

## CROSS REFERENCE TABLE

Legislative Bills, One Hundred Eighth Legislature  
First Session, 2023

Showing the date each act went into effect.  
Convened January 3, 2023, and adjourned June 1, 2023.

LB No.	Effective Date	LB No.	Effective Date
50	September 2, 2023		41, 42, 43, 44, 45, 46, 47,
50A	September 2, 2023		48, 49, 50, 51, 52, 53, 54,
77	September 2, 2023		55, 56, and 59 of this act
92	Sections 54 and 103 of this act become operative on January 1, 2024. Sections 64 and 104 of this act become operative on April 30, 2024. Sections 57, 58, 59, 60, 61, 62, and 105 of this act become operative on January 1, 2025. Sections 42, 43, 44, 45, 46, 47, 48, 49, 51, 52, 53, 55, 56, 63, 65, 66, 73, 74, 75, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, and 102 of this act become operative on September 2, 2023. The other sections of this act become operative on June 7, 2023.		become operative on September 2, 2023. Sections 57 and 60 of this act become operative on June 2, 2023.
		138A	June 2, 2023
		157	Sections 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, 21, and 22 of this act become operative on September 2, 2023. The other sections of this act become operative on June 7, 2023.
		191	Sections 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, and 25 of this act become operative on September 2, 2023. The other sections of this act become operative on May 27, 2023.
92A	September 2, 2023		
103	Sections 3, 4, and 16 of this act become operative on September 2, 2023. The other sections of this act become operative on May 2, 2023.	227	Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 95, 96, 97, 98, 99,
138	Sections 22 and 58 of this act become operative on July 1, 2023. Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40,		

LB No.	Effective Date
	100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 119, and 121 of this act become operative on September 2, 2023. The other sections of this act become operative on June 7, 2023.
227A	June 7, 2023
243	Sections 14, 15, 16, and 26 of this act become operative on July 1, 2023. Sections 11, 12, 13, 17, 18, 19, 20, 21, 22, 23, and 27 of this act become operative on September 2, 2023. The other sections of this act become operative on June 1, 2023.
243A	June 1, 2023
254	May 27, 2023
254A	May 27, 2023
276	May 26, 2023
276A	May 26, 2023
282	May 23, 2023
296	Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10 of this act become operative on January 1, 2024. The other sections of this act become operative on September 2, 2023.
298	September 2, 2023
298A	September 2, 2023
376	April 22, 2023
514	Sections 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, and 25 of this act become operative on April 1, 2024. The other sections of this act become operative on June 2, 2023.
514A	June 2, 2023
531	Sections 21, 26, 27, 32, and 57 of this act become operative on September 2, 2023. The other sections

LB No.	Effective Date
	of this act become operative on June 7, 2023.
531A	June 7, 2023
562	September 2, 2023
562A	September 2, 2023
565	Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 42, 43, 44, 45, 46, and 48 of this act become operative on September 2, 2023. The other sections of this act become operative on May 27, 2023.
565A	May 27, 2023
574	Sections 14, 15, 16, 17, 18, 19, and 20 of this act become operative on October 1, 2023. The other sections of this act become operative on May 23, 2023.
583	June 1, 2023
583A	July 1, 2023 (operative date)
683	May 27, 2023
683A	May 27, 2023
705	Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 52, 53, 58, 59, 78, 90, 91, 94, 98, 99, 100, 107, 111, 117, 120, 121, 130, and 134 of this act become operative on July 1, 2023. Sections 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 93, 131, and 135 of this act become operative on July 1, 2024. Sections 54, 55, 56, 57, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 95, 101, 102, 103, 104, 105,

LB No.	Effective Date	LB No.	Effective Date
	106, 108, 109, 110, 112, 113, 114, 115, 116, 118, 119, 123, 124, 125, 126, 132, and 136 of this act become operative on September 2, 2023. The other sections of this act become operative on June 2, 2023.		1 and 15 of this act become operative on July 1, 2023. Sections 2, 3, 4, 5, 6, 9, 10, 11, 12, and 16 of this act become operative on September 2, 2023. The other sections of this act become operative on May 23, 2023.
705A	June 2, 2023	799A	Sections 6 and 8 of this act become operative on July 1, 2023. The other sections of this act become operative on May 23, 2023.
727	Sections 64 and 118 of this act become operative on July 1, 2023. Sections 63, 65, and 120 of this act become operative on October 1, 2023. Sections 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, and 121 of this act become operative on January 1, 2024. Sections 1, 2, 3, 4, 5, 6, 7, 8, 48, 51, 52, 53, 54, 55, 56, 69, 70, 71, 72, 74, 75, 77, 78, 79, 80, 81, 82, 83, 95, 96, 97, 98, 102, 106, 107, 108, 109, 110, 111, 112, 113, and 119 of this act become operative on September 2, 2023. The other sections of this act become operative on June 7, 2023.	813	May 23, 2023
		814	July 1, 2023 (operative date)
		815	July 1, 2023 (operative date)
		816	July 1, 2023 (operative date)
		818	May 25, 2023
727A	June 7, 2023		
753	This act becomes operative for all taxable years beginning or deemed to begin on or after January 1, 2024, under the Internal Revenue Code of 1986, as amended.		
753A	September 2, 2023		
754	June 1, 2023		
754A	June 1, 2023		
775	September 2, 2023		
799	Sections 7, 8, and 14 of this act become operative on June 1, 2023. Sections		