

STATE OF NEBRASKA



Proclamation

BY VIRTUE OF THE AUTHORITY VESTED in the Governor by Article IV, Section 8, of the Constitution of the State of Nebraska, I, Jim Pillen, as Governor of the State of Nebraska, believing that an extraordinary occasion has arisen, DO **HEREBY CALL** the Legislature of Nebraska to convene in extraordinary session at the State Capitol on July 25, 2024, at 10:00 AM, for the purpose of considering and enacting legislation relating only to the following subjects:

1. Making the following changes to appropriations approved by the 108th Legislature:
 - a. Reducing general fund appropriations and reappropriations approved by the 108th Legislature;
 - b. Lapsing cash fund balances and reallocate cash fund revenue and interest as approved by the 108th Legislature;
 - c. Modifying fees and assessments to replace general fund appropriations as approved by the 108th Legislature;
 - d. Creating cash and revolving funds and expanding eligible uses of specific funds to support general fund appropriation reductions approved by the 108th Legislature;
 - e. Modifying cash fund, revolving fund, and federal fund appropriations to support general fund reductions approved by the 108th Legislature;
 - f. Transferring funds to the General Fund and Education Future Fund;
 - g. Transferring funds between cash funds to support specific general fund reductions approved by the 108th Legislature;
 - h. Transferring funds from the cash reserve fund to cash funds to support specific general fund reductions approved by the 108th Legislature;
 - i. Modifying cash fund appropriations approved by the 108th Legislature to support specific general fund reductions;
2. Modifying the state cigarette tax;
3. Modifying state taxes on vaping products;
4. Modifying the state tax on consumable spirit alcohol;
5. Modifying the state tax on Keno gaming;
6. Modifying the state tax on game of skill devices as defined in LB 685, as approved on April 15, 2024;
7. Establishing sales or use taxes on services and items that are not currently taxed;
8. Establishing an excise tax on consumable hemp, as defined in the Agriculture Improvement Act of 2018;
9. Eliminating state sales tax exemptions;
10. Eliminating the personal property tax liability on agricultural and machinery equipment;
11. Reforming credits defined in the Property Tax Credit Act;
12. Reforming credits defined in the Nebraska Property Tax Incentive Act;
13. Amending Neb. Rev. Stat. § 77-27,142 to allow for the redistribution of local option sales taxes;
14. Establishing a property tax relief program, which may include modifying state educational aid or establishing tax credits, to reduce property tax revenue collected for schools and taking steps necessary to ensure any such program which requires a constitutional amendment be printed on the November 2024 ballot, or as soon as possible thereafter;
15. Establishing revenue caps that limit the authority of City and County governments to collect property tax revenue; and
16. Appropriating funds to the Legislative Council for the necessary expenses incurred by the Legislature due to the convening of the extraordinary session herein called.

NOW, THEREFORE, I direct members of the Legislature of the State of Nebraska be notified of the convening of this extraordinary session by presenting to each of them a copy of this proclamation;

IN WITNESS WHEREOF, I have hereunto set my hand, and cause the Great Seal of the State of Nebraska to be affixed this 24th day of July, in the year of our Lord Two Thousand Twenty-four.

Attest:

Secretary of State

Governor

