

LB139 - Change provisions relating to a data base of contractors under the Contractor Registration Act

LB 139 adds to the existing Department of Labor's website for the Contractor Registration Act to include clear information that a registered contractor:

- carries Workers Compensation Insurance; or
- is self-insured; or
- "Does not carry Workers Compensation Insurance"

If a subcontractor elects, they do not carry Workers Compensation Insurance, LB 139 creates a new legal presumption of no coverage in the event of a claim by that subcontractor. LB 139 allows general contractors to make an informed decision before hiring subcontractors and will clarify Workers Compensation coverage in the event of a claim.

NSHBA is supporting

LB348 - Adopt changes to the state building code

LB348 provides for updating the state building code. Currently, the International Building Code, the International Residential Code and the International Existing Building Code operate under the 2012 edition as published by the International Code Council. LB348 maintains the current exemptions in state law, and the 2018 editions of the International Building Code, the International Residential Code, and the International Existing Building Code becomes the new state building code.

NSHBA is neutral

LB405 - Adopt updates to building and energy codes

To update the state energy codes to the 2018 edition of the International Energy Conservation Code and to require counties, cities, or villages to notify the State Energy Office upon amending or modifying local building or constructions codes in certain cases

NSHBA is neutral

LB130 - Adopt radon resistant new construction requirements

LB 130 adopts the radon resistant new construction standards recommended by the Radon Resistant New Construction Task Force.

NSHBA is supporting

LB96 - Change local building code provisions

LB 96 would make the state building code a "default" code, so that the state building code would be applicable in any county, city, or village that does not adopt a local building or construction code within two years after an update to the state building code.

NSHBA is opposed

LB314 - Adopt the Remote Seller Sales Tax Collection Act and change revenue and taxation provisions

LB 314 would provide comprehensive, revenue-neutral property tax relief in several ways. It would generate revenue from a wide range of sources, including by closing several exemptions in Nebraska

sales tax; raising the state sales tax rate by one-half of one percent; ending an exemption on out-of-state earnings through certain companies which are not subject to any state tax elsewhere; adding a 7.84% surtax on income over two hundred and fifty thousand dollars per year for individuals, and five hundred thousand dollars for married couple filing jointly; end a tax exemption on tangible personal property; repeal an exclusion on extraordinary dividends and special capital gains realized; and reinstate an alternative minimum tax in Nebraska. It would also increase excise taxes on cigarettes and eliminate state-level itemized deductions, other than medical, in addition to other methods to generate revenue. All revenue generated as a result of this bill would be directed to tax relief. LB 314 would direct all revenue generated which is not otherwise directed into the Property Tax Credit Cash Fund. Other revenue would be specifically directed to restoring the Allocated Income Tax rate for schools to the 20% included in the original introduction of the Tax Equity and Educational Opportunities Support Act (TEEOSA) in 1990, a key provision of property tax relief which has been omitted from Nebraska's state aid system for decades. It would also raise the reimbursement rate for special education from 51% to 80%, credit renters for their share of property tax relief, increase the Earned Income Tax Credit, and would direct a study of school funding in Nebraska in order to develop a long-term, economically and educationally responsible plan for Nebraska.

NSHBA is opposed

LB497 - Adopt the School District Property Tax Authority Act and change revenue and taxation provisions

LB497 is the School District Property Tax Authority Act. The bill phases in a minimum state aid guarantee over three years to equal 50% of basic funding as determined by the TEEOSA formula; phases in a reduction in value of agricultural land for school tax purposes only to 40% of actual value over three years; lowers the local effort rate in TEEOSA to .9750 beginning with school year 2020/21; establishes an annual maximum property tax authority for each school district; and increases state revenue to fund additional aid to schools. The state budget would not be impacted by additional aid until FY2020/21, and new revenues would allow a transfer of \$150 million to the Cash Reserve Fund in FY2019/2020.

NSHBA is opposed

LB85 - Provide for a rental housing inspection program for a city of the metropolitan class or a city of the primary class

LB 85 would require that each city of the metropolitan class or city of the primary class adopt a rental housing inspection program to help enforce local building codes on residential rental properties within the city. Under the bill, residential rental properties would generally be required to register with the city and be inspected at least once every three years. Under LB 85, cities would have the option to charge registration fees to help cover the cost of the inspections, provide for less frequent inspections of properties with a history of code compliance, and conduct random sampling inspections on multi-unit residential rental properties

NSHBA is opposed

LB507 - Impose sales tax on certain services and eliminate sales tax exemptions

LB 507 amends the Nebraska Revenue Act of 1967 related to sales and use tax. The bill changes the definition of gross receipts to include the following services: Motor vehicle detailing; Motor vehicle

repair and maintenance; Pet related services; Cleaning tangible personal property; Storage and moving services; Investment advice; Personal care services; Maintenance, painting, repair, and interior decoration services for single family housing; Limousine, taxi, ride-sharing, and other transportation services; Travel agent services and tour operators; Lawn care, gardening, and landscaping services; Parking services; Swimming pool cleaning and maintenance; Dating and escort services; Instruction in music, dance, golf, and other recreational activities; Custom meat slaughtering services; Legal services, except legal services for a for-profit business enterprise; Accounting and tax preparation services, except accounting and tax preparation for a for-profit business enterprise; Tanning services; Architectural services for single family housing; Telefloral delivery services; Contractor labor for construction on owner occupied residential housing; Wedding planning services; Shoe-shining services; Weight loss services; Personal training services; Massage services, except when prescribed by a licensed health care professional; Interior design services; Clothing alteration services; and Plumbing services.

NSHBA is opposed