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**Capitol View  
*Commentary by J.L. Schmidt***

**Statehouse Correspondent**

**The Nebraska Press Association**

**The 2022 Legislature Is Done, So What?**

It's over.

The 2022 Nebraska Legislature, perhaps the least independent body of lawmakers in years, has given the term-limited Governor most everything he wanted.

He got the big ditch in Perkins County, or at least the millions of dollars it will take to litigate it.

Then there's the multi-million dollars for the big lake between Lincoln and Omaha.

Planning money for a new prison, but not for prison reform, something that could mitigate Nebraska’s dubious achievement as the nation's most overcrowded prison system.

But the biggest sham, this Legislature bowed to the party line and gave the governor approval of what he calls an "historic tax cut." Sure, if you're among the state's wealthiest individuals or a large corporation, you'll get a tax cut.

So, what else did this group of supposed non-partisans accomplish with state coffers momentarily pumped up with federal pandemic funding?

Several provisions of the Nebraska Racetrack Gaming Act were changed to raise the operator’s license fee from $1 million to $5 million now that casino gambling will be allowed at the racetracks in Adams, Dakota, Douglas, Hall, Lancaster and Platte counties. The gaming commission will conduct a statewide horse racing market analysis, a study of the potential casino gaming market and a socioeconomic impact study of horse racing and casino gaming statewide.

The current fee for merchants collecting sales tax would raise from 2.5 percent to 3 percent of the first $5,000 remitted each month.

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The Convention Center Facility Financing Assistance Act turns back 70 percent of the state sales tax collected by onsite retailers and nearby hotels to political subdivisions to help pay off bonds used to build convention and meeting center facilities. Changes to the act will allow political subdivisions to use it to acquire, construct, improve and equip nearby parking facilities. Up to $150 million may be appropriated to a single convention center project, an increase from $75 million under existing law.

A work group would be formed to find ways to improve the state’s child welfare system. It will develop a practice and finance model, including service delivery, engagement strategies for increased community involvement, engagement across different branches of government as well as accountability, data collection and outcome monitoring strategies.

The Broadband Bridge Act, enacted in 2021, is a program that facilitates and funds the development of broadband networks in unserved and underserved areas of Nebraska. Under proposed changes, matching grants for projects located in high-cost areas would be reduced from 50 percent of project costs to 25 percent.

Businesses that employ convicted felons would be eligible for a nonrefundable state income tax credit equal to 10 percent of the wages paid to the individual. The credit applies to wages paid during the first 12 months of the individual’s employment, and the total credit per employee may not exceed $20,000.

The state Department of Health and Human Services will be required to reimburse a county jail if a person who is ordered committed for competency restoration remains in jail. The rate of reimbursement is $100 per day and will be adjusted for inflation annually beginning July 1, 2023.

A retired individual who was employed full time as a certified law enforcement officer for at least 20 years and who is at least 60 at the end of the taxable year may reduce their federal adjusted gross income by the amount of health insurance premiums they paid during the taxable year. In addition, a current tuition waiver for eligible law enforcement officers

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increases from 30 percent to 100 percent and applies to resident tuition charged by any state college, university or community college.

Nebraska students will receive computer science and technology education before graduating from high school beginning with school year 2024-25. Additionally, public school students must complete at least one five-credit high school course in computer science and technology prior to graduation beginning with school year 2026-27.

The State Board of Education will adopt academic content standards for education on the Holocaust and other acts of genocide as recognized by the U.S. Congress or the United Nations as of Jan. 1, 2022.

A shortage of teachers in Nebraska schools could be offset by providing $1,000 in loan forgiveness to student teachers under the Attracting Excellence to Teaching Program. An individual must provide service for a full academic semester within a public or private school and meet certain requirements to qualify.

A teacher from another state may demonstrate eligibility for a Nebraska teaching certificate or permit if they possess a similar certificate or permit in that state. The state Department of Education is required to provide qualifying teachers $5,000 per year in loan repayment assistance for up to five years.

The federal American Rescue Plan Act would provide $250 million to the new Economic Recovery and Incentive Division within the state Department of Economic Development, established to administer grant funding for recovery efforts from the coronavirus pandemic. No less than $90 million will go to qualified census tracts in North and South Omaha. Up to $10 million will be distributed to qualified census tracts in Lincoln and $10 million in qualified census tracts outside Lincoln and Omaha.

Thanks for getting something done for the rest of us.

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*J.L. Schmidt has been covering Nebraska government and politics since 1979. He has been a registered Independent for more than 20 years.*