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**Capitol View
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**Lawmakers Have Passed Some Legislative Measures So Far**

It's almost over but the shouting. What, exactly, has the 2022 Nebraska Legislature accomplished so far?
 While debate over equitable distribution of pandemic relief funds, tax cuts for the rich and prison reform have grabbed the headlines; lawmakers have also passed some noteworthy legislation that will impact Nebraskans for years to come.

**Politics and shots.**

Passed, signed into law and already on the books is a measure (LB906e), which allows Nebraskans to claim medical or religious exemption from coronavirus vaccination requirements in most workplaces.

Anti-mandate Governor Pete Ricketts said sweeping Covid vaccine mandates fail to account for individuals’ medical conditions and religious convictions. He lauded Sen. Ben Hansen of Blair and his colleagues for taking action to give Nebraskans an avenue to claim this exemption despite the federal attitude about mandates.

The Nebraska Department of Health and Human Services has created a vaccine exemption form good only for Covid-19 related cases. The form can also be used for medical exemption, provided a healthcare practitioner has signed a statement that coronavirus vaccination is inadvisable or ought to be delayed given the individual’s medical condition.

The vaccine exemption applies to employers of one or more persons, including State agencies and political subdivisions. It does not apply to the federal government, tribal governments, or workers covered by the federal Centers for Medicare & Medicaid Services (CMS) vaccine mandate.

**Death and taxes.**

Nebraska’s Inheritance Tax rates are reduced, and exemptions increased under (LB310) sponsored by Sen. Rob Clements of Elmwood in search of continued improvement of the state

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tax structure. Clements said allowing people to keep more of their inheritance will increase capital formation and encourage economic growth. Reducing rates and increasing exemptions creates a fairer and more reasonable tax, which in turn decreases the incentive for some Nebraska residents to move to another state.

Currently, Nebraska is one of only six states that still levy inheritance taxes. Over the last 27 years, Nebraska has averaged around five percent annual compound growth in total inheritance tax revenue. The new law resets the revenue to the amount it would have been with two and a half percent inflation. The rates would be reduced in each of the three inheritance tax categories by half while exemption would be increased. These changes would take place over a phase-in period of three years and cost county governments as estimated $70 million a year in lost revenue.

**Home grown.**

Nebraska’s highly successful Farm-to-School Program, enacted last year, will now include early childhood education programs under (LB758) the measure passed and signed into law this session. The program allows Nebraska-grown food products to be used for school meals and snacks, including use of appropriate preservation methods by school nutrition staff for use later in the school year. The laudable goal of the program provides for the purchase of locally and regionally produced or processed food to improve child nutrition and strengthen local and regional farm economies. Hats off to Sen. Tom Brandt of Plymouth for seeing this one through.

**Increasing demand?**

It would be easier for funeral directors, embalmers and apprentice embalmers to obtain a license under a measure (LB704) offered by Sen. Matt Williams of Gothenburg. The funeral director and embalmer would be required to have earned 40 hours of college credit, as opposed to the current 60 hours.

The bill would also change the hours required from six accounting hours to twelve business hours: and from eight hours of chemistry to four hours of chemistry. Apprentice

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license requirements would require the applicant have completed 20 of the 40 required hours, as opposed to the current 39 of 60 hours.

**Mr. Clean.**

A working group creating a proposal to the U.S. Department of Energy to select Nebraska as one of four regional clean hydrogen hubs is in place under a bill (LB1099) sponsored by Sen. Bruce Bostelman of Brainard. The state Department of Economic Development will oversee the group appointed by the governor from representatives of manufacturing or industry, agriculture, transportation, and energy. It also may include a representative of a clean hydrogen manufacturer.

**Prescription Management.**

Also passed (LB767) introduced by Sen. Mark Kolterman of Seward to establish licensure and regulation standards for pharmacy benefit managers — companies that manage prescription drug benefits on behalf of health insurers — by the state Department of Insurance.

**Move the stakes.**

(LB791) from Kearney Sen. John Lowe would increase the population threshold for requiring appointment of a county surveyor from 60,000 to 100,000. The qualifications and role of the county surveyor are set in part based on the population of the county they serve. The county surveyor serves in multiple roles in most Nebraska counties, including that of surveyor, county engineer, and county highway superintendent.

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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.*