Nebraska Political Accountability and Disclosure Act
{Includes 2008 Amendments}

General Provisions

Section	
49-1401	Act, how cited
49-1402	Legislative findings
49-1403	Definitions, where found
49-1404	Administrative action, defined
49-1405	Ballot Question, defined
49-1406	Ballot question committee, defined
49-1407	Business, defined
49-1408	Business with which the individual is associated or business association, defined
49-1409	Candidate, defined
49-1410	Candidate committee, defined
49-1411	Closing date, defined
49-1412	Commission, defined
49-1413	Committee, defined
49-1414	Compensation, defined
49-1415	Contribution, defined
49-1416	Election, defined
49-1417	Elective office, defined
49-1418	Executive Agency, defined
49-1419	Expenditure, defined
49-1420	Filed, filer, and filing official; defined
49-1421	Financial transaction, defined
49-1422	Fundraising event, defined
49-1423	Gift, defined
49-1424	Government body, defined
49-1425	Immediate family, defined
49-1426	Income, defined
49-1427	Independent committee, defined
49-1428	Independent expenditure, defined
49-1429	Influencing, defined
49-1430	In-kind contribution or expenditure, defined
49-1431	Legislative action, defined
49-1432	Loan, defined
49-1433	Lobbying defined
49-1433.01	Major out-of-state contributor, defined
49-1434	Principal, lobbyist, defined
49-1435	Nonministerial, defined
49-1436	Official in the executive branch, defined
49-1437	Official in the legislative branch, defined
49-1438	Person, defined
49-1439	Political merchandise, defined
49-1440	Political party, defined
49-1441	Political party committee, defined

49-1442	Public employee, defined
49-1443	Public official, defined
49-1443.01	Relative, defined
49-1444	State elective office, defined

Campaign Practices

49-1445	Candidate for office, candidate committee, slate or team; committee; when formed; violation; penalty
49-1446	Committee; treasurer; depository account; contributions and expenditures; requirements; reports; commingling funds; violations; penalty
49-1446.01	Committee; certain expenditure of funds authorized
49-1446.02	Committee; certain expenditure of funds; prohibited
49-1446.03	Committee; expenditure of funds, authorized
49-1446.04	Candidate committee; loans; restrictions; civil penalty
49-1446.05	Repealed
49-1446.06	Transferred to §49-1474.02
49-1447	Committee treasurer; statements or reports; duties; committee records; violation; penalty
49-1448	Commission; rules; purpose
49-1449	Committee; statement of organization; filing; procedure; late filing fees
49-144.01	Committee; statement of organization; registration fee; failure to perfect filing; effect.
49-1450	Committee; statement of organization; contents; enumerated
49-1451	Statement of organization; change; late filing fee
49-1452	Repealed
49-1453	Committee; dissolution; procedure
49-1454	Committee; campaign statement; filing; period covered
49-1455	Committee campaign statement; contents
49-1456	Committee account; income; how treated; loans
49-1457	Political party committee; campaign statement; contents; enumerated; contribution and expenditure information
49-1458	Late contribution; how reported; late filing fee
49-1459	Campaign statements; filing schedule; statement of exemption
49-1460	Repealed
49-1461	Ballot question committee; campaign statement; filing dates
49-1461.01	Ballot question committee; surety bond; requirements; violations; penalty
49-1462	Committee; campaign statement; when filed; period covered
49-1463	Campaign statement; statement of exemption; violations; late filing fees
49-1463.01	Late filing fee; relief; reduction or waiver; when
49-1463.02	Late filing fees and civil penalties; interest
49-1464	Campaign statements of committees; where filed; public availability

49-1465	Campaign statement; verification statement; signature, requirements
49-1466	Dissolved candidate committee; unexpended funds; how treated
49-1467	Person; independent expenditure report; when filed; contents; public availability; late filing fee; violation; penalty
49-1468	Contribution or expenditure made by a dependent minor; contribution controlled by another; how reported
49-1469	Business and organizations; contributions; expenditures, or services; report; contents; separate segregated political fund; when required
49-1469.01	Transferred to §49-1476
49-1469.02	Transferred to §49-1476.01
49-1469.03	Transferred to §49-1476.02
49-1469.04	Transferred to §49-1479.02
49-1469.05	Business and organizations; separate segregated political fund; restrictions
49-1469.06	Businesses and organizations; separate segregated political fund; contributions and expenditures; limitations
49-1469.07	Businesses and organizations; separate segregated political fund; status
49-1469.08	Businesses and organizations; late filing fee; violation; penalty
49-1470	Campaign statements; public information; copies; cost; duration kept
49-1471	Contribution or expenditure in excess of fifty dollars; not to be made in cash; violation; penalty
49-1472	Anonymous contribution; restrictions on use; other contributions; how treated; violation; penalty
49-1473	Contributions; legal name of contributor; violation; penalty
49-1474	Political newsletter or mass mailing; not to be sent at public expense; violation; penalty
49-1474.01	Political material; disclaimer requirements; violation; penalty
49-1474.02	Dissemination of message by telecommunication or electronic means; requirements
49-1475	Contribution; intermediary or agent of contributor; disclosure; violation; penalty
49-1476	Lottery contractor; legislative findings
49-1476.01	Lottery contractor; contributions and expenditures prohibited; penalty
49-1476.02	Lottery contractor contribution; receipt prohibited; penalty
49-1477	Contributions from persons other than committee; information required; violation; penalty
49-1478	Expenditure; limitations; reports required; violations; penalty
49-1478.01	Late independent expenditure; reports required; late filing fee

49-1479	Contributions made for transfer or in behalf of a committee; unlawful; exceptions; penalty
49-1479.01	Earmarked contribution; requirements; report; late filing fee; violation; penalty
49-1479.02	Major out-of-state contributor; report; contents; applicability; violation; penalty

Lobbying Practices

49-1480	Lobbyist; registration; application; contents
49-1480.01	Application for registration; fee; collection; registration renewal
49-1481	List of registered lobbyists and principals; print in Legislative Journal; additional information; when
49-1482	Lobbyists and principals; registration fees; disbursement
49-1483	Lobbyist and principal; file separate statements; when; contents
49-1483.01	Repealed
49-1483.02	Statement; exemption from filing
49-1483.03	Lobbyist or principal; special report required; when; late filing fee
49-1483.04	Repealed
49-1484	Clerk of the Legislature; refer statements to commission; additional details
49-1485	Clerk of the Legislature; furnish summary of lobbyist and principal statements to Legislature and press; public records
49-1486	Registration of lobbyists; period valid
49-1487	Repealed
49-1488	Registered lobbyist; statement of activity during regular or special session; when filed
49-1488.01	Statements; late filing fee; reduction or waiver; when
49-1489	Lobbyist; records and documents; preservation required; available to commission; exception
49-1490	Principal or lobbyist; prohibited acts relating to gifts; penalty
49-1491	Principal, lobbyist, or person acting on behalf of either; false or misleading statements to public officials; prohibited
49-1492	Lobbying; prohibited practices; violation; penalty
49-1492.01	Agency, political subdivision, or publicly funded postsecondary educational institution; gifts; reporting requirements; violations; penalty

Conflicts of Interest

49-1493	Individuals required to file a statement of financial interests
49-1494	Candidates for elective office; statement of financial interest; filing; time; where; effect; supplementary statements

49-1495	Individuals appointed to office; statement of financial interests; filing; time; where; public information
49-1496	Statement of financial interests; form; contents; enumerated
49-1497	Financial institution, defined; irrevocable trust, how treated
49-1498	Members of a nonelective governmental body or of a committee or subcommittee of a governmental body; no financial interest in matters before body; exception
49-1499	Legislature; discharge of official duties; potential conflict; actions required
49-1499.01	Executive branch; employment of family member; when; exception; violation; penalty
49-1499.02	Executive branch; discharge of official duties; potential conflict; actions required
49-1499.03	Political subdivision personnel; school board; discharge of official duties; potential conflict; actions required
49-1499.04	Political subdivision; employment of family member; when; exception
49-1499.05	Official or employee; abuse of official position
49-1499.06	NE Environmental Trust Board; abstention; when
49-14,100	Advisory opinions, application; effect
49-14,101	Public official, employee, candidate, and other individuals; prohibited acts; penalty
49-14,101.01	Financial gain; gift of travel or lodging; prohibited acts; violation; penalty
49-14,101.02	Public official or public employee; use of public resources or funds; prohibited acts; exceptions
49-14,102	Contracts with government bodies; procedure; purpose
49-14,103	Contract; conflict of interest; voidable; decree
49-14,103.01	Officer, defined; interest in contract prohibited; when
49-14,103.02	Contract with officer; information required; ledger maintained
49-14,103.03	Open account with officer; how treated
49-14,103.04	Violations; penalties
49-14,103.05	Governing body; prohibit certain contracts
49-14,103.06	Governing body; exempt certain contracts
49-14,103.07	Filing of potential conflict of interest statement not required; when
49-14,104	Official or full-time employee of executive branch; not to represent a person or act as an expert witness; when; violation; penalty

Nebraska Accountability & Disclosure Commission

49-14,105	NE Accountability and Disclosure Commission; established; members; appointment; procedure
49-14,106	Commission members, appointment
49-14,107	Memberships on commission; increased; when; manner
49-14,108	Commission; members; file a statement of financial interests; when

49-14,109	Legislative committee; conduct open hearings of persons appointed to the commission
49-14,110	Commission; appointments; legislative approval
49-14,111	Commission; members; terms
49-14,112	Commission; members; vacancy; how filled
49-14,113	Individual appointed to fill a vacancy; term
49-14,114	Commission; appointed members; prohibited acts; resignation required; when
49-14,115	Member of employee of commission; confidential information; disclosure, when; violation; penalty
49-14,116	Commission; members; removal; procedure
49-14,117	Commission; officers; duties
49-14,118	Commission, quorum
49-14,119	Commission; meetings; records; notice
49-14,120	Commission; members; compensation
49-14,121	Commission; personnel; executive director; duties; assistance from other agencies; exempt from personnel system
49-14,122	Commission; field investigations and audits; purpose
49-14,123	Commission; duties
49-14,123.01	Commission; duty to provide information
49-14,123.02	Repealed
49-14,124	Alleged violation; preliminary investigation by commission; notice
49-14,124.01	Preliminary Investigation; confidential; exception
49-14,124.02	Commission; possible criminal violation; referral to Attorney General; duties of Attorney General
49-14,125	Preliminary investigation; terminated; when; violation; effect; powers of commission; subsequent proceedings; records
49-14,126	Commission; violation; civil or criminal prosecution; orders
49-14,127	Mandamus to compel civil actions; when
49-14,128	Reasonable attorney’s fees; court order
49-14,129	Commission; suspend or modify reporting requirements; condition
49-14,130	Repealed
49-14,131	Appeal; procedure
49-14,132	Filings; limitation of use
49-14,133	Criminal prosecution; Attorney General; concurrent jurisdiction with commission
49-14,134	False statement or report; unlawful; penalty
49-14,135	Violation of confidentiality; perjury; penalty
49-14,136	Statute of limitations
49-14,137	Discipline of public officials or employees; effect of act
49-14,138	Local laws of political subdivisions; effect of act
49-14,139	Forms; distribution
49-14,140	NE Accountability & Disclosure Commission cash fund; created; use; investment
49-14,141	Digital and electronic filing; procedures

(a) General Provisions

49-1401. Act, how cited. Sections 49-1401 to 49-14,141 shall be known and may be cited as the Nebraska Political Accountability and Disclosure Act.

49-1402. Legislative findings. The Legislature finds: (1) That the public interest in the manner in which election campaigns are conducted has increased greatly in recent years, creating a need for additional disclosure and accountability; (2) That there is a compelling state interest in ensuring that the state and local elections are free of corruption and the appearance of corruption and that this can only be achieved if (a) the sources of funding of campaigns are fully disclosed and (b) the use of money in campaigns is fully disclosed; (3) That it is essential to the proper operation of democratic government that public officials and employees be independent and impartial, that governmental decisions and policy be made in the proper channels of governmental structure, and that public office or employment not be used for private gain other than the compensation provided by law; and (4) That the attainment of one or more of these ends is impaired when there exists, or appears to exist, a substantial conflict between the private interests of a public official and his or her duties as such official; and that although the vast majority of public officials and employees are dedicated and serve with high integrity, the public interest requires that the law provide greater accountability, disclosure, and guidance with respect to the conduct of public officials and employees.

49-1403. Definitions, where found. For purposes of the Nebraska Political Accountability and Disclosure Act, unless the context otherwise requires, the definitions found in sections 49-1404 to 49-1444 shall be used.

49-1404. Administrative action, defined. Administrative action shall mean any decision on, or proposal, consideration, enactment, or defeat of any rule, regulation, or other official policy action or nonaction by any executive agency, or any policy matter which is within the official jurisdiction of an executive agency.

49-1405. Ballot question, defined. Ballot question shall mean any question which is submitted or which is intended to be submitted to a popular vote at an election, including, but not limited to, a question submitted or intended to be submitted by way of initiative, referendum, recall, judicial retention, or bond issue or as a result of legislative action or action of a government body, whether or not it qualifies for the ballot.

49-1406. Ballot question committee, defined. Ballot question committee shall mean any committee acting in support of, or in opposition to, the qualification, passage, or defeat of a ballot question but which does not receive contributions or make expenditures or contributions for the purpose of influencing or attempting to influence the action of the voters for or against the nomination or election of a candidate.

49-1407. Business, defined. Business shall mean any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint-stock company, receivership, trust, activity, or entity.

49-1408. Business with which the individual is associated or business association, defined. Business with which the individual is associated or business association shall mean a business: (1) In which the individual is a partner, limited liability company member, director, or officer; or (2) in which the individual or a member of the individual's immediate family is a stockholder of closed corporation stock worth one thousand dollars or more at fair market value or which represents more than a five percent equity interest or is a stockholder of publicly traded stock worth ten thousand dollars or more at fair market value or which represents more than ten percent equity interest. An individual who occupies a confidential professional relationship protected by law shall be exempt from this section. This section shall not apply to publicly traded stock under a trading account if the filer reports the name and address of the stockbroker.

49-1409. Candidate, defined. (1) Candidate shall mean an individual: (a) Who files, or on behalf of whom is filed, a fee, affidavit, nomination papers, or nominating petition for an elective office; (b) whose nomination as a candidate for elective office by a political party caucus, committee, or convention is certified to the appropriate filing official; (c) who is an officeholder who is the subject of a recall vote; or (d) who receives a contribution, makes an expenditure, or gives consent for another person to receive a contribution or make an expenditure with a view to bringing about the individual's nomination or election to an elective office, whether or not the specific elective office for which the individual will seek nomination or election is known at the time the contribution is received or the expenditure is made. An elected officeholder shall, if eligible under law, be considered to be a candidate for reelection to that same office for the purposes of the Nebraska Political Accountability and Disclosure Act only.

(2) Candidate shall not include any individual who is a candidate within the meaning of the Federal Election Campaign Act of 1971, 2 U.S.C. 431, as such section existed on January 1, 2006.

49-1410. Candidate committee, defined. Candidate committee shall mean the committee designated in a candidate's filed statement of organization as that individual's candidate committee. A candidate committee shall be presumed to be under the control and direction of the candidate named in the same statement of organization, except that the candidate for Lieutenant Governor shall not have a separate candidate committee but shall be included in the candidate committee with the candidate for Governor of the same political party.

49-1411. Closing date, defined. Closing date shall mean the date through which a campaign statement is required to be completed

49-1412. Commission, defined. Commission shall mean the Nebraska Accountability and Disclosure Commission created by section 49-14,105.

49-1413. Committee, defined .(1) Committee shall mean (a) any combination of two or more individuals which receives contributions or makes expenditures of over five thousand dollars in a calendar year for the purpose of influencing or attempting to influence the action of the voters for or against the nomination or election of one or more candidates or the qualification, passage, or defeat of one or more ballot questions or (b) a person whose primary purpose is to receive contributions or make expenditures

and who receives or makes contributions or expenditures of over five thousand dollars in a calendar year for the purpose of influencing or attempting to influence the action of the voters for or against the nomination or election of one or more candidates or the qualification, passage, or defeat of one or more ballot questions, except that an individual, other than a candidate, shall not constitute a committee. (2) Except as otherwise provided in section 49-1445, a committee shall be considered formed and subject to the Nebraska Political Accountability and Disclosure Act upon raising, receiving, or spending over the five thousand dollars in a calendar year referred to in this section. (3) A corporation, labor organization, or industry, trade, or professional association is not a committee if it makes expenditures or provides personal services pursuant to sections 49-1469 to 49-1469.08.

49-1414. Compensation, defined. Compensation shall mean anything of monetary value received or to be received from a person, whether in the form of a fee, salary, forbearance, forgiveness, or any other form of recompense.

49-1415. Contribution, defined. (1) Contribution shall mean a payment, gift, subscription, assessment, expenditure, contract, payment for services, dues, advance, forbearance, loan, donation, pledge or promise of money or anything of ascertainable monetary value to a person, made for the purpose of influencing the nomination or election of a candidate, or for the qualification, passage, or defeat of a ballot question. An offer or tender of a contribution is not a contribution if expressly and unconditionally rejected or returned.

(2) Contribution shall include the purchase of tickets or payment of an attendance fee for events such as dinners, luncheons, rallies, testimonials, and similar fundraising events; an individual's own money or property other than the individual's homestead used on behalf of that individual's candidacy; and the granting of discounts or rebates by broadcast media and newspapers not extended on an equal basis to all candidates for the same office.

(3) Contribution shall not include:

(a) Volunteer personal services provided without compensation, or payments of costs incurred of less than two hundred fifty dollars in a calendar year by an individual for personal travel expenses if the costs are voluntarily incurred without any understanding or agreement that the costs shall be, directly or indirectly, repaid;

(b) Amounts received pursuant to a pledge or promise to the extent that the amounts were previously reported as a contribution; or

(c) Food and beverages, not to exceed fifty dollars in value during a calendar year, which are donated by an individual and for which reimbursement is not given.

49-1416. Election, defined. Election shall mean a primary, general, special, or other election held in this state or a convention or caucus of a political party held in this state to nominate a candidate. Election shall include a vote on a ballot question.

49-1417. Elective office, defined. Elective office shall mean a public office filled by an election, except for federal offices. A person who is appointed to fill a vacancy in a public office which is ordinarily elective holds an elective office.

49-1418. Executive agency, defined. Executive agency shall mean a board, commission, agency, or other body in the executive branch of the state government.

49-1419. Expenditure, defined. (1) Expenditure shall mean a payment, donation, loan, pledge, or promise of payment of money or anything of ascertainable monetary value for goods, materials, services, or facilities in assistance of, or in opposition to, the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question. An offer or tender of an expenditure is not an expenditure if expressly and unconditionally rejected or returned.

(2) Expenditure shall include a contribution or a transfer of anything of ascertainable monetary value for purposes of influencing the nomination or election of any candidate or the qualification, passage, or defeat of a ballot question.

(3) Expenditure shall not include:

(a) An amount paid pursuant to a pledge or promise to the extent the amount was previously reported as an expenditure;

(b) An expenditure for communication by a person strictly with the person's paid members or shareholders;

(c) An expenditure for communication on a subject or issue if the communication does not support or oppose a ballot question or candidate by name or clear inference;

(d) An expenditure by a broadcasting station, newspaper, magazine, or other periodical or publication for any news story, commentary, or editorial in support of or opposition to a candidate for elective office or a ballot question in the regular course of publication or broadcasting; or

(e) An expenditure for nonpartisan voter registration activities. This subdivision shall not apply if a candidate or a group of candidates sponsors, finances, or is identified by name with the activity. This subdivision shall apply to an activity performed pursuant to the Election Act by an election commissioner or other registration official who is identified by name with the activity.

(4) Expenditure for purposes of sections 49-1480 to 49-1492.01 shall mean an advance, conveyance, deposit, distribution, transfer of funds, loan, payment, pledge, or subscription of money or anything of value and any contract, agreement, promise, or other obligation, whether or not legally enforceable, to make an expenditure. Expenditure shall not include payments for transportation by lobbyists or the cost of communicating positions from a principal to a lobbyist or from a lobbyist to a principal.

49-1420. Filed, filer, and filing official; defined. (1) Filed shall mean the receipt by the appropriate filing official of a statement or report required to be filed under the Nebraska Political Accountability and Disclosure Act.

(2) Filer shall mean each person required to file a statement or report pursuant to the act.

(3) Filing official shall mean the official designated pursuant to the act to receive required statements and reports.

49-1421. Financial transaction, defined. Financial transaction shall mean a loan, purchase, sale, or other type of transfer or exchange of money, goods, other property, or services for value.

49-1422. Fundraising event, defined. Fundraising event shall mean an event such as a dinner, reception, testimonial, rally, auction, bingo, or similar affair through which contributions are solicited or received by such means as purchase of a ticket, payment of an attendance fee, donations or chances for prizes, or through purchase of goods or services.

49-1423. Gift, defined. Gift shall mean a payment, subscription, advance, forbearance, rendering, or deposit of money, services, or anything of value, unless consideration of equal or greater value is given therefor. Gift shall not include a campaign contribution otherwise reported as required by law, a commercially reasonable loan made in the ordinary course of business, a gift received from a relative, a breakfast, luncheon, dinner, or other refreshments consisting of food and beverage provided for immediate consumption, or the occasional provision of transportation within the State of Nebraska

49-1424. Government body, defined. Government body shall mean an authority, department, commission, committee, council, board, bureau, division, office, legislative body, or other agency in the executive, legislative, or judicial branch of state government or of one or more political subdivisions thereof or a school district, state college, state university, or other state-supported institution of higher education.

49-1425. Immediate family, defined. Immediate family shall mean a child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.

49-1426. Income, defined. Income shall mean any money or thing of value received, or to be received as a claim on future services, whether in the form of a fee, salary, expense, allowance, forbearance, forgiveness, interest, dividend, royalty, rent, capital gain, or any other form of recompense then constituting income under the Internal Revenue Code.

49-1427. Independent committee, defined. Independent committee shall mean a committee other than a candidate, ballot question, or political party committee

49-1428. Independent expenditure, defined. Independent expenditure shall mean an expenditure as defined in section 49-1419 by a person if the expenditure is not made at the direction of, under the control of, or with the cooperation of another person and if the expenditure is not a contribution to a committee.

49-1429. Influencing, defined. Influencing shall mean promoting, supporting, affecting, modifying, opposing, or delaying by any means, including the providing of or use of information, statistics, studies, or analyses.

49-1430. In-kind contribution or expenditure, defined. In-kind contribution or expenditure shall mean a contribution as defined in section 49-1415 or expenditure as defined in subsections (1), (2), and (3) of section 49-1419, other than money.

49-1431. Legislative action, defined. Legislative action shall mean introduction, sponsorship, support, opposition, consideration, debate, voting, passage, defeat, approval, veto, delay, or an official action by an official in the executive branch or an official in the legislative branch on a bill, resolution, amendment, nomination, appointment, report, or any matter pending or proposed in a committee or the Legislature.

49-1432. Loan, defined. Loan shall mean a transfer of money, property, or anything of ascertainable monetary value in exchange for an obligation, conditional or not, to repay in whole or part.

49-1433. Lobbying, defined. Lobbying shall mean the practice of promoting or opposing for another person, as defined in section 49-1438, the introduction or enactment of legislation or resolutions before the Legislature or the committees or the members thereof, and shall also include the practice of promoting or opposing executive approval of legislation or resolutions.

49-1433.01. Major out-of-state contributor, defined. Major out-of-state contributor means a corporation, union, industry association, trade association, or professional association which is not organized under the laws of the State of Nebraska and which makes contributions or expenditures totaling more than ten thousand dollars in any calendar year in connection with one or more elections.

49-1434. Principal, lobbyist, defined. (1) Principal shall mean a person who authorizes a lobbyist to lobby in behalf of that principal.

(2) Lobbyist shall mean a person who is authorized to lobby on behalf of a principal and shall include an officer, agent, attorney, or employee of the principal whose regular duties include lobbying.

(3) Principal or lobbyist shall not include:

(a) A public official or employee of a branch of state government, except the University of Nebraska, or an elected official of a political subdivision who is acting in the course or scope of his or her office or employment;

(b) Any publisher, owner, or working member of the press, radio, or television while disseminating news or editorial comment to the general public in the ordinary course of business;

(c) An employee of a principal or lobbyist whose duties are confined to typing, filing, and other types of clerical office work;

(d) Any person who limits his or her activities (i) to appearances before legislative committees and who so advises the committee at the time of his or her appearance whom he or she represents or that he or she appears at the invitation of a named member of the Legislature or at the direction of the Governor or (ii) to writing letters or furnishing written material to individual members of the Legislature or to the committees thereof;

(e) Any individual who does not engage in lobbying for another person as defined in section 49-1438; or

(f) An employee of a political subdivision whose regular employment duties do not ordinarily include lobbying activities as long as such employee is not additionally compensated for such lobbying activities, other than his or her regular salary, and is not reimbursed for any lobbying expenditures except his or her travel, lodging, and meal expenses and the meal expenses for members of the Legislature.

49-1435. Nonministerial, defined. Nonministerial shall mean an action other than an action which a person performs in a prescribed manner under prescribed circumstances in obedience to the mandate of legal authority, without the exercise of personal judgment regarding whether to take the action.

49-1436. Official in the executive branch, defined. Official in the executive branch shall mean an official holding a state executive office as provided in Article IV, Constitution of Nebraska, including Governor, Lieutenant Governor, Secretary of State, Auditor of Public Accounts, State Treasurer, Attorney General, Tax Commissioner, the heads of such other executive departments as set forth in the Constitution or as may be established by law, a deputy thereto, or a member of any state board or commission. This includes an individual who is elected or appointed and has not yet taken, or an individual who is nominated for appointment to, any of the offices enumerated in this section.

49-1437. Official in the legislative branch, defined. Official in the legislative branch shall mean a member or member-elect of the Legislature, a member of an official body established by and responsible to the Legislature, or employee thereof other than an individual employed by the state in a clerical or nonpolicymaking capacity.

49-1438. Person, defined. Person shall mean a business, individual, proprietorship, firm, partnership, limited liability company, joint venture, syndicate, business trust, labor organization, company, corporation, association, committee, or other organization or group of persons acting jointly.

49-1439. Political merchandise, defined. Political merchandise shall mean goods such as bumper stickers, pins, hats, beverages, literature, or other items sold by a person at a fundraiser or to the general public for publicity or for the purpose of raising funds to be used in supporting or opposing a candidate for nomination for or election to an elective office or in supporting or opposing the qualification, passage, or defeat of a ballot question.

49-1440. Political party, defined. Political party shall mean a political party which has a right under law to have the names of its candidates listed on the ballot in a general election.

49-1441. Political party committee, defined. Political party committee shall mean a state central, district, or county committee of a political party which is a committee.

49-1442. Public employee, defined. Public employee shall mean an employee of the state or a political subdivision thereof.

49-1443. Public official, defined. Public official shall mean an official in the executive branch, an official in the legislative branch, or an elected or appointed official in the judicial branch of the state government or a political subdivision thereof; any elected or appointed member of a school board; and an elected or appointed member of a governing body of a state institution of higher education.

49-1443.01. Relative, defined. Relative shall mean any person related to another by blood or marriage to the third degree of consanguinity, including a foster parent, foster child, stepparent, stepchild, and adopted children and their adoptive parents.

49-1444. State elective office, defined. State elective office shall mean the office of Governor, Lieutenant Governor, Secretary of State, Auditor of Public Accounts, State Treasurer, Attorney General, member of a board or commission with one or more election districts of more than one county, and member of the Legislature.

(b) Campaign Practices

49-1445. Candidate for office; candidate committee; slate or team; committee; when formed; violation; penalty. (1) A candidate shall form a candidate committee upon raising, receiving, or expending more than five thousand dollars in a calendar year.

(2) A candidate committee may consist of one member with the candidate being the member.

(3) A person who is a candidate for more than one office shall form a candidate committee for an office upon raising, receiving, or expending more than five thousand dollars in a calendar year for that office.

(4) Two or more candidates who campaign as a slate or team for public office shall form a committee upon raising, receiving, or expending jointly in any combination more than five thousand dollars in a calendar year.

(5) The fee to file for office shall not be included in determining if a candidate has raised, received, or expended more than five thousand dollars in a calendar year.

(6) Any person who violates this section shall be guilty of a Class IV misdemeanor.

49-1446. Committee; treasurer; depository account; contributions and expenditures; requirements; reports; commingling funds; violations; penalty. (1) Each committee shall have a treasurer who is a qualified elector of this state. A candidate may appoint himself or herself as the candidate committee treasurer.

(2) Except for funds received as provided in the Campaign Finance Limitation Act, each committee shall designate one account in a financial institution in this state as an official depository for the purpose of depositing all contributions which it receives in the form of or which are converted to money, checks, or other negotiable instruments and for the purpose of making all expenditures. Secondary depositories shall be used for the sole purpose of depositing contributions and promptly transferring the deposits to the committee's official depository.

(3) No contribution shall be accepted and no expenditure shall be made by a committee which has not filed a statement of organization and which does not have a treasurer. When the office of treasurer in a candidate committee is vacant, the candidate shall be the treasurer until the candidate appoints a new treasurer.

(4) No expenditure shall be made by a committee without the authorization of the treasurer or the assistant treasurer. The contributions received or expenditures made by a candidate or an agent of a candidate shall be considered received or made by the candidate committee.

(5) Contributions received by an individual acting in behalf of a committee shall be reported promptly to the committee's treasurer not later than five days before the closing date of any campaign statement required to be filed by the committee and shall be reported to the committee treasurer immediately if the contribution is received less than five days before the closing date.

(6) A contribution shall be considered received by a committee when it is received by the committee treasurer or a designated agent of the committee treasurer notwithstanding the fact that the contribution is not deposited in the official depository by the reporting deadline.

(7) Contributions received by a committee shall not be commingled with any funds of an agent of the committee or of any other person except for funds received or disbursed by a separate segregated political fund for the purpose of supporting or opposing candidates and committees in elections in states other than Nebraska and candidates for federal office, as provided in section 49-1469.06, including independent expenditures made in such elections.

(8) Any person who violates this section shall be guilty of a Class IV misdemeanor.

49-1446.01. Committee; certain expenditure of funds authorized. (1) No committee, other than a political party committee, may expend funds except to make an expenditure, as defined in subsection (1), (2), or (3) of section 49-1419, or as provided in section 49-1446.03 or 49-1469.06.

(2) A candidate committee of an officeholder may make expenditures for the payment of installation and use of telephone and telefax machines located in an officeholder's public office and used by such officeholder.

(3) Any committee, including a political party committee, may invest funds in investments authorized for the state investment officer in the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act. Nothing in this section shall prohibit a separate segregated political fund from disbursing funds as provided in section 49-1469.06.

49-1446.02. Committee; certain expenditure of funds; prohibited. Notwithstanding any other provision of the Nebraska Political Accountability and Disclosure Act, no committee shall expend funds for the purchase or payment of:

(1) Clothes or medical or dental expenses of a candidate or the members of his or her immediate family;

(2) Installment payments for an automobile owned by a candidate;

(3) Mortgage or rental payments for a permanent residence of a candidate;

(4) The satisfaction of personal debts, including installment payments on personal loans, except campaign loans subject to reporting required by subsection (2) of section 49-1456;

(5) Personal services, including the services of a lawyer or accountant, except campaign services subject to reporting pursuant to the provisions of section 49-1455; or

(6) Office supplies, staff, or furnishings for the public office for which an individual is a candidate for nomination or election except as set out in subsection (2) of section 49-1446.01.

49-1446.03. Committee; expenditure of funds; authorized. Except as otherwise provided in the Nebraska Political Accountability and Disclosure Act, any committee may, in addition to the expenditures set forth in section 49-1446.01, make expenditures for the following:

(1) The necessary continued operation of the campaign office or offices of the candidate or political committee;

(2) Social events primarily for the benefit of campaign workers and volunteers or constituents;

(3) Obtaining public input and opinion;

(4) Repayment of campaign loans incurred prior to election day;

(5) Newsletters and other communications for the purpose of information, thanks, acknowledgment, or greetings or for the purpose of political organization and planning;

(6) Gifts of acknowledgment, including flowers and charitable contributions, except that gifts to any one individual shall not exceed fifty dollars in any one calendar year;

(7) Meals, lodging, and travel by an officeholder related to his or her candidacy and for members of the immediate family of the officeholder when involved in activities related to his or her candidacy;

(8) Conference fees, meals, lodging, and travel by an officeholder and his or her staff when involved in activities related to the duties of his or her public office; and

(9) In the case of the candidate committee for the Governor, conference fees, meals, lodging, and travel by the Governor, his or her staff, and his or her immediate family, when involved in activities related to the duties of the Governor.

49-1446.04. Candidate committee; loans; restrictions; civil penalty. (1) A candidate committee shall not accept more than fifteen thousand dollars in loans prior to or during the first thirty days after formation of the candidate committee.

(2) After the thirty-day period and until the end of the term of the office to which the candidate sought nomination or election, the candidate committee shall not accept loans, other than loans allowed under subsection (2) of section 32-1608.03, in an aggregate amount of more than fifty percent of the contributions of money, other than the proceeds of loans, which the candidate committee has received during such period as of the date of the receipt of the proceeds of the loan. Any loans which have been repaid as of such date shall not be taken into account for the purposes of the aggregate loan limit.

(3) A candidate committee shall not pay interest, fees, gratuities, or other sums in consideration of a loan, advance, or other extension of credit to the candidate committee by the candidate, a member of the candidate's immediate family, or any business with which the candidate is associated.

(4) The penalty for violation of this section shall be a civil penalty of not less than two hundred fifty dollars and not more than the amount of money received by a candidate committee in violation of this section if the candidate committee received more than two hundred fifty dollars. The commission shall assess and collect the civil penalty and shall remit the penalty to the State Treasurer for distribution in accordance with Article VII, section 5, of the Constitution of Nebraska.

49-1446.05. Repealed. Laws 2001, LB 242, s. 27.

49-1446.06. Transferred to section 49-1474.02.

49-1447. Committee treasurer; statements or reports; duties; committee records; violation; penalty. (1) The committee treasurer shall keep detailed accounts, records, bills, and receipts necessary to substantiate the information contained in a statement or report filed pursuant to sections 49-1445 to 49-1479.02 or rules and regulations adopted and promulgated under the Nebraska Political Accountability and Disclosure Act.

(2)(a) For any committee other than a candidate committee, the committee treasurer shall be responsible for filing all statements and reports of the committee required to be filed under the act and shall be personally liable subject to section 49-1461.01 for any late filing fees, civil penalties, and interest that may be due under the act as a result of a failure to make such filings.

(b) For candidate committees, the candidate shall be responsible for filing all statements and reports required to be filed by his or her candidate committee under the Nebraska Political Accountability and Disclosure Act or the Campaign Finance Limitation Act. The candidate shall be personally liable for any late filing fees, civil penalties, and interest that may be due under either act as a result of a failure to make such filings and may use funds of the candidate committee to pay such fees, penalties, and interest.

(3) The committee treasurer shall record the name and address of each person from whom a contribution is received except for contributions of fifty dollars or less received pursuant to subsection (2) of section 49-1472.

(4) The records of a committee shall be preserved for five years and shall be made available for inspection as authorized by the commission.

(5) Any person violating this section shall be guilty of a Class III misdemeanor.

49-1448. Commission; rules; purpose. The commission shall promulgate rules for the withdrawal of funds from a committee account for petty cash expenditures and for keeping records of the withdrawals.

49-1449. Committee; statement of organization; filing; procedure; late filing fees. (1) Each committee shall file a statement of organization pursuant to this section and pay a registration fee pursuant to section 49-1449.01 with the commission. Except as provided in subsection (2) of this section, such statement of organization shall be filed and fee paid within ten days after a committee is formed. The commission shall maintain a statement of organization filed by a committee until notified of the committee's dissolution. Any person who fails to file with the commission a statement of organization required by this subsection shall pay to the commission a late filing fee of

twenty-five dollars for each day the statement remains not filed in violation of this subsection, not to exceed seven hundred fifty dollars.

(2) If the committee is formed within thirty days prior to an election for which the committee exists, the statement of organization shall be filed and registration fee paid within two business days after the committee is formed. Any person who fails to file with the commission a statement of organization required by this subsection shall pay to the commission a late filing fee of one hundred dollars for each day the statement remains not filed in violation of this subsection, not to exceed one thousand dollars.

49-1449.01. Committee; statement of organization; registration fee; failure to perfect filing; effect. (1) At the time that each committee files its statement of organization pursuant to section 49-1449, the committee shall pay to the commission a registration fee of one hundred dollars. The filing of a statement of organization is not perfected unless accompanied by the registration fee.

(2) A committee which has not perfected its filing of a statement of organization by the date due as specified in 49-1449 shall not make or receive contributions or expenditures until such time as the filing of the statement of organization is perfected, except that:

(a) A committee may make an expenditure to pay the registration fee; and

(b) A committee may make expenditures for thirty days after the termination of its registration if the expenditures are part of the process of dissolving the committee and the committee dissolves within thirty days after the termination of its registration.

(3) The registration fees collected pursuant to this section shall be remitted to the State Treasurer for credit to the Nebraska Accountability and Disclosure Commission Cash Fund.

49-1450. Committee; statement of organization; contents, enumerated. The statement of organization required by section 49-1449 shall include the following information:

(1) The name, street address, and telephone number, if any, of the committee. The committee address may be the home address of the candidate or treasurer of the committee;

(2) The name, street address, and telephone number, if any, of each person, other than an individual, that is a member of the committee;

(3) The full name, street address, and telephone number, if any, of the treasurer and other principal officers of the committee;

(4) The name and address of the financial institution in which the official committee depository is located, and the name and address of each financial institution in which a secondary depository is or is intended to be located;

(5) The full name of and office sought by each candidate and a brief statement identifying the substance of each ballot question supported or opposed by the committee;

(6) Identification of the committee as a candidate committee, political party committee, independent committee, or ballot question committee if it is identifiable as such a committee; and

(7) Such other information as may be required by the rules and regulations of the commission.

49-1451. Statement of organization; change; late filing fee. When any of the information required in a statement of organization is changed, such change shall be reported when the next campaign statement is required to be filed. Any person who fails to report a change to the commission under this section shall pay to the commission a late filing fee of twenty-five dollars for each day the change remains not reported in violation of this section, not to exceed seven hundred fifty dollars.

49-1452. Repealed. Laws 1983, LB 230, s. 4.

49-1453. Committee; dissolution; procedure. (1) A committee may be dissolved by the filing of a statement of dissolution with the commission, the payment of all fees, penalties, and interest which may be owed, and complying with the rules and regulations of the commission for dissolution of committees. Except as otherwise provided in subsection (2) of this section, no committee shall be dissolved until such statement is filed and such payments are made.

(2) A committee may be dissolved if the commission determines that fees, penalties, and interest owed by a committee are uncollectible.

49-1454. Committee; campaign statement; filing; period covered. Any committee which supports or opposes a candidate or the qualification, passage, or defeat of a ballot question shall file a legibly printed or typed campaign statement pursuant to sections 49-1459 and 49-1461. The period covered by a campaign statement is the period beginning with the day after the closing date of the most recent campaign statement filed and ending with the closing date of the campaign statement due. If the committee filing the campaign statement has not previously filed a campaign statement, the period covered shall begin on the date the person or persons forming the committee raised, received, or spent any money.

49-1455. Committee campaign statement; contents. (1) The campaign statement of a committee, other than a political party committee, shall contain the following information:

(a) The filing committee's name, address, and telephone number and the full name, residential and business addresses, and telephone numbers of its committee treasurer;

(b) Under the heading RECEIPTS, the total amount of contributions received during the period covered by the campaign statement; under the heading EXPENDITURES, the total amount of expenditures made during the period covered by the campaign statement; and the cumulative amount of those totals for the election period. If a loan was repaid during the period covered by the campaign statement, the amount of the repayment shall be subtracted from the total amount of contributions received. Forgiveness of a loan shall not be included in the totals. Payment of a loan by a third party shall be recorded and reported as a contribution by the third party but shall not be included in the totals. In-kind contributions or expenditures shall be listed at fair market value and shall be reported as both contributions and expenditures;

(c) The balance of cash and cash equivalents on hand at the beginning and the end of the period covered by the campaign statement;

(d) The full name of each individual from whom contributions totaling more than two hundred fifty dollars are received during the period covered by the report, together with the individual's street address, the amount contributed, the date on which each contribution was received, and the cumulative amount contributed by that individual for the election period;

(e) The full name of each person, except those individuals reported under subdivision (1)(d) of this section, which contributed a total of more than two hundred fifty dollars during the period covered by the report together with the person's street address, the amount contributed, the date on which each contribution was received, and the cumulative amount contributed by the person for the election period;

(f) The name of each committee which is listed as a contributor shall include the full name of the committee's treasurer;

(g) Except as otherwise provided in subsection (3) of this section: The full name and street address of each person to whom expenditures totaling more than two hundred fifty dollars were made, together with the date and amount of each separate expenditure to each such person during the period covered by the campaign statement; the purpose of the expenditure; and the full name and street address of the person providing the consideration for which any expenditure was made if different from the payee;

(h) The amount and the date of expenditures for or against a candidate or ballot question during the period covered by the campaign statement and the cumulative amount of expenditures for or against that candidate or ballot question for the election period. An expenditure made in support of more than one candidate or ballot question, or both, shall be apportioned reasonably among the candidates or ballot questions, or both; and

(i) The total amount of funds disbursed by a separate segregated political fund, by state, for the purpose of supporting or opposing candidates and committees in elections in states other than Nebraska and candidates for federal office, including independent expenditures made in such elections.

(2) For purposes of this section, election period means (a)the period beginning January 1 of the calendar year prior to the year of the election in which the candidate is seeking office through the end of the calendar year of such election for candidate committees of candidates seeking covered elective offices as defined in subdivision (1)(a) of section 32-1603, (b)the period beginning July 1 of the calendar year prior to the year of the election in which the candidate is seeking office through the end of the calendar year of such election for candidate committees of candidates seeking covered elective offices so defined in subdivision (1)(b) of section 32-1603, and(c) the calendar year of the election for all other committees.

(3) A campaign statement shall include the total amount paid to individual petition circulators during the reporting period, if any, but shall not include the name, address, or telephone number of any individual petition circulator if the only payment made to such individual was for services as a petition circulator.

49-1456. Committee account; income; how treated; loans. (1) Any income received by a committee on an account consisting of funds or property belonging to the committee shall not be considered a contribution to the committee but shall be reported as income. Any interest paid by a committee shall be reported as an expenditure.

(2) A loan made or received shall be set forth in a separate schedule providing the date and amount of the loan and, if the loan is repaid, the date and manner of repayment. The committee shall provide the name and address of the lender and any person who is liable directly, indirectly, or contingently on each loan of more than two hundred fifty dollars.

49-1457. Political party committee; campaign statement; contents, enumerated; contribution and expenditure information. (1) The campaign statement filed by a political party committee shall contain the following information:

(a) The full name and street address of each person from whom contributions totaling more than two hundred fifty dollars in value are received in a calendar year, the amount, and the date or dates contributed; and if the person is a committee, the name and address of the committee and the full name and street address of the committee treasurer, together with the amount of the contribution and the date received;

(b) An itemized list of all expenditures, including in-kind contributions and expenditures and loans, made during the period covered by the campaign statement which were contributions to a candidate committee of a candidate for elective office or a ballot question committee; or independent expenditures in support of the qualification, passage, or defeat of a ballot question, or in support of the nomination or election of a candidate for elective office or the defeat of any of the candidate's opponents;

(c) The total expenditure by the committee for each candidate for elective office or ballot question in whose behalf an independent expenditure was made or a contribution was given for the election; and

(d) The filer's name, address, and telephone number, if any, and the full name, residential and business addresses, and telephone numbers of the committee treasurer.

(2) A contribution to a candidate or ballot question committee listed under subdivision (1)(b) of this section shall note the name and address of the committee, the name of the candidate and the office sought, if any, the amount contributed, and the date of the contribution.

(3) An independent expenditure listed under subdivision (1)(b) of this section shall note the name of the candidate for whose benefit the expenditure was made and the office sought by the candidate, or a brief description of the ballot question for which the expenditure was made, the amount, date, and purpose of the expenditure, and the full name and address of the person to whom the expenditure was made.

(4) An expenditure listed which was made in support of more than one candidate or ballot question, or both, shall be apportioned reasonably among the candidates or ballot questions, or both.

49-1458. Late contribution; how reported; late filing fee. (1) A committee which receives a late contribution shall report the contribution to the commission by filing a report within two days after the date of its receipt. The report may be filed by hand delivery, facsimile transmission, telegraph, express delivery service, or any other written means of communication, including electronic means approved by the commission, and need not contain an original signature.

(2) The report shall include the full name, street address, occupation, employer, and principal place of business of the contributor, the amount of the contribution, and the date of receipt.

(3) A late contribution shall be reported on subsequent campaign statements without regard to reports filed pursuant to this section.

(4) Any committee which fails to file a report of late contributions with the commission as required by this section shall pay to the commission a late filing fee of one hundred dollars for each of the first ten days the report remains not filed in violation of this section. After the tenth day, such committee shall pay, for each day the report remains not filed, an additional late filing fee of one percent of the amount of the late contribution which was required to be reported, not to exceed ten percent of the amount of the late contribution which was required to be reported.

(5) For purposes of this section, late contribution means a contribution of one thousand dollars or more received after the closing date for campaign statements as provided in subdivision (1)(b) of section 49-1459.

49-1459. Campaign statements; filing schedule; statement of exemption. (1) Except as provided in subsection (2) of this section, campaign statements as required by the Nebraska Political Accountability and Disclosure Act shall be filed according to the following schedule:

(a) A first preelection campaign statement shall be filed not later than the thirtieth day before the election. The closing date for a campaign statement filed under this subdivision shall be the thirty-fifth day before the election;

(b) A second preelection campaign statement shall be filed not later than the tenth day before the election. The closing date for a campaign statement filed under this subdivision shall be the fifteenth day before the election; and

(c) A postelection campaign statement shall be filed not later than the fortieth day following the primary election and the seventieth day following the general election. The closing date for a postprimary election campaign statement filed under this subdivision shall be the thirty-fifth day following the election. The closing date for a postgeneral election campaign statement filed under this subdivision shall be December 31 of the year in which the election is held. If all liabilities of a candidate and committee are paid before the closing date and additional contributions are not expected, the campaign statement may be filed at any time after the election, but not later than the dates provided under this subdivision.

(2) Any committee may file a statement in writing with the commission indicating that the committee does not expect to receive contributions or make expenditures of more than one thousand dollars in the calendar year of an election. Such written statement shall be signed by the committee treasurer or the assistant treasurer, and in the case of a candidate committee, it shall also be signed by the candidate. Such written statement shall be filed on or before the thirtieth day before the election. A committee which files a written statement pursuant to this subsection is not required to file campaign statements according to the schedule prescribed in subsection (1) of this section but shall file a sworn statement of exemption not later than the fortieth day following the primary election and the seventieth day following the general election stating only that the committee did not, in fact, receive or expend an amount in excess of one thousand dollars. If the committee receives contributions or makes expenditures of more than one thousand dollars during the election year, the committee is then subject to all campaign filing requirements under subsection (1) of this section.

49-1460. Repealed. Laws 1983, LB 230, s. 4.

49-1461. Ballot question committee; campaign statement; filing dates. In addition to the campaign statements required to be filed pursuant to sections 49-1459 and 49-1462, a ballot question committee shall file a campaign statement as required by the Nebraska Political Accountability and Disclosure Act according to the following schedule:

(1) The first campaign statement shall be filed not later than the last day of the calendar month in which the petition form is filed with the Secretary of State pursuant to section 32-1405. The closing date for the campaign statement shall be five days before the deadline for filing the first campaign statement;

(2) Additional campaign statements shall be filed on the last day of each calendar month thereafter except for the calendar month during which the signed petitions must be filed with the Secretary of State as provided in section 32-1407. The closing date for such campaign statements shall be five days before the deadline for filing the statement; and

(3) A final campaign statement shall be filed not later than thirty days after the deadline for filing petitions with the Secretary of State as provided in section 32-1407. The closing date for the campaign statement shall be twenty-five days after the deadline for filing such petitions. The campaign statements required to be filed pursuant to this section shall be filed whether or not petitions have or will be filed with the Secretary of State. Any person who fails to file a campaign statement with the commission pursuant to this section shall be subject to late filing fees as provided in section 49-1463.

49-1461.01. Ballot question committee; surety bond; requirements; violations; penalty. (1) A ballot question committee shall file with the commission a surety bond running in favor of the State of Nebraska with surety by a corporate bonding company authorized to do business in this state and conditioned upon the payment of all fees, penalties, and interest which may be imposed under the Nebraska Political Accountability and Disclosure Act.

(2) A bond in the amount of five thousand dollars shall be filed with the commission within thirty days after the committee receives contributions or makes expenditures in excess of one hundred thousand dollars in a calendar year, and the amount of the bond shall be increased by five thousand dollars for each additional five hundred thousand dollars received or expended in a calendar year.

(3) Proof of any required increase in the amount of the bond shall be filed with the commission within thirty days after each additional five hundred thousand dollars is received or expended. Any failure to pay late filing fees, civil penalties, or interest due under the act shall be recovered from the proceeds of the bond prior to recovery from the treasurer of the committee.

(4) Any person violating this section shall be guilty of a Class III misdemeanor.

49-1462. Committee; campaign statement; when filed; period covered. Unless otherwise required to file an election campaign statement as required by section 49-1459, a committee shall file a campaign statement with a closing date of December 31 of such year not later than January 31 of the following year. The period covered by the campaign statement filed pursuant to this section shall begin from the day after the closing date of the previous campaign statement filed.

49-1463. Campaign statement; statement of exemption; violations; late filing fee. (1) Any person who fails to file a campaign statement with the commission under sections 49-1459 to 49-1463 shall pay to the commission a late filing fee of twenty-five dollars for each day the campaign statement remains not filed in violation of this section, not to exceed seven hundred fifty dollars. In addition, if a candidate who files an affidavit under subdivision (5)(a) of section 32-1604 fails to file a campaign statement as required by sections 49-1459 to 49-1463 within the prescribed time resulting in any abiding candidate not receiving public funds as described in subsection (6) of section 32-1604 or resulting in a delay in the receipt of such funds, the commission shall assess a civil penalty of not less than two thousand dollars and not more than three times (a) the amount of the public funds the abiding candidate received after the delay or (b) the amount of public funds the abiding candidate would have received if the campaign statement would have been filed within the prescribed time.

(2) Any committee which fails to file a statement of exemption with the commission under subsection (2) of section 49-1459 shall pay to the commission a late filing fee of twenty-five dollars for each day the statement of exemption remains not filed in violation of this section, not to exceed two hundred twenty-five dollars.

49-1463.01. Late filing fee; relief; reduction or waiver; when. (1) A person required to pay a late filing fee imposed under section 32-1604, 32-1604.01, 32-1606.11, 49-1449, 49-1458, 49-1463, 49-1467, 49-1469.08, 49-1478.01, or 49-1479.01 may apply to the commission for relief. The commission by order may reduce the amount of a late filing fee imposed and waive any or all of the interest due on the fee upon a showing by such person that (a) the circumstances indicate no intent to file late, (b) the person has not been required to pay late filing fees for two years prior to the time the filing was due, (c) the late filing shows that less than five thousand dollars was raised, received, or expended during the reporting period, and (d) a reduction of the late fees and waiver of interest would not frustrate the purposes of the Nebraska Political Accountability and Disclosure Act.

(2) A person required to pay a late filing fee imposed for failure to file a statement of exemption under subsection (2) of section 49-1459 may apply to the commission for relief. The commission by order may reduce or waive the late filing fee and waive any or all of the interest due on the fee, and the person shall not be required to make a showing as provided by subsection (1) of this section.

49-1463.02. Late filing fees and civil penalties; interest. Interest shall accrue on all late filing fees and civil penalties imposed under the Nebraska Political Accountability and Disclosure Act at the rate specified in section 45-104.02, as such rate may from time to time be adjusted. The interest shall begin to accrue thirty days after the commission sends notice to the person of the assessment of the late filing fee or civil penalty. A written request filed with the commission for relief from late filing fees shall stay the accrual of interest on a late filing fee until such time as the commission grants or denies the request. The commission may waive the payment of accrued interest in the amount of twenty-five dollars or less.

49-1464. Campaign statements of committees; where filed; public availability. The campaign statement of any committee, including a candidate committee, a ballot question committee, or a political party committee, shall be filed with

the commission. The commission shall make all campaign statements available to the public on its web site as soon as practicable. A campaign statement shall be available on the web site for the duration of the election period for which the statement is filed and for an additional six months thereafter.

49-1465. Campaign statement; verification statement; signature; requirements. (1) A campaign statement filed by a committee shall:

(a) Be signed by the committee treasurer; and

(b) Contain a verification statement which states that the treasurer used all reasonable diligence in its preparation, that to the treasurer's knowledge it is true and complete, and if the committee is a candidate committee, that to the best of the candidate's knowledge the statement is true and complete.

(2) The verification statement shall be signed by the treasurer and, in the case of a candidate committee, by the candidate.

(3) The verification statement shall be required to perfect the filing of the campaign statement. A campaign statement shall cover the period beginning the day after the closing date of the last campaign statement and end on the closing date as specified in the Nebraska Political Accountability and Disclosure Act.

49-1466. Dissolved candidate committee; unexpended funds; how treated. Any person, who after being a candidate for office dissolves the candidate committee as provided in section 49-1453, may transfer any unexpended funds from such committee to another candidate committee, a political party committee, or a tax-exempt charitable institution or may return such unexpended funds to the contributors of the funds upon dissolution of the candidate committee.

49-1467. Person; independent expenditure report; when filed; contents; public availability; late filing fee; violation; penalty. (1) Any person, other than a committee, who makes an independent expenditure advocating the election of a candidate or the defeat of a candidate's opponents or the qualification, passage, or defeat of a ballot question, which is in an amount of more than two hundred fifty dollars, shall file a report of the independent expenditure, within ten days, with the commission.

(2) The report shall be made on an independent expenditure report form provided by the commission and shall include the date of the expenditure, a brief description of the nature of the expenditure, the amount of the expenditure, the name and address of the person to whom it was paid, the name and address of the person filing the report, and the name, address, occupation, employer, and principal place of business of each person who contributed more than two hundred fifty dollars to the expenditure.

(3) The commission shall make all independent expenditure reports available to the public on its web site as soon as practicable. An independent expenditure report shall be available on the web site for the duration of the election period for which the report is filed and for an additional six months thereafter.

(4) Any person who fails to file a report of an independent expenditure with the commission shall pay to the commission a late filing fee of twenty-five dollars for each day the statement remains not filed in violation of this section not to exceed seven hundred fifty dollars.

(5) Any person who violates this section shall be guilty of a Class IV misdemeanor.

49-1468. Contribution or expenditure made by a dependent minor; contribution controlled by another; how reported. (1) Any contribution or expenditure made by a dependent minor shall be reported in the name of the minor's parent or guardian.

(2) Any contribution which is controlled by, or made at the direction of, another person, including a parent organization, subsidiary, division, committee, department, branch, or local unit of a person, shall be reported by the person making the contribution and shall be regarded as a contribution attributable to both persons.

49-1469. Businesses and organizations; contributions, expenditures, or services; report; contents; separate segregated political fund; when required. (1) A corporation, labor organization, or industry, trade, or professional association, which is organized under the laws of the State of Nebraska or doing business in this state and which is not a committee, may:

(a) Make an expenditure;

(b) Make a contribution; and

(c) Provide personal services.

(2) Such a corporation, labor organization, or industry, trade, or professional association shall not be required to file reports of independent expenditures pursuant to section 49-1467, but if it makes a contribution or expenditure, or provides personal services, with a value of more than two hundred fifty dollars, it shall file a report with the commission within ten days after the end of the calendar month in which the contribution or expenditure is made or the personal services are provided. The report shall include:

(a) The nature, date, and value of the contribution or expenditure and the name of the candidate or committee or a description of the ballot question to or for which the contribution or expenditure was made; and

(b) A description of any personal services provided, the date the services were provided, and the name of the candidate or committee or a description of the ballot question to or for which the personal services were provided.

(3) A corporation, labor organization, or industry, trade, or professional association may not receive contributions unless it establishes and administers a separate segregated political fund which shall be utilized only in the manner set forth in sections 49-1469.05 and 49-1469.06.

49-1469.01. Transferred to section 49-1476.

49-1469.02. Transferred to section 49-1476.01.

49-1469.03. Transferred to section 49-1476.02.

49-1469.04. Transferred to section 49-1479.02.

49-1469.05. Businesses and organizations; separate segregated political fund; restrictions. (1) A corporation, labor organization, or industry, trade, or professional association which establishes and administers a separate segregated political fund:

(a) Shall not make an expenditure to such fund, except that it may make expenditures and provide personal services for the establishment and administration of such separate segregated political fund; and

(b) Shall file the reports required by subsection (2) of section 49-1469 with respect to the expenditures made or personal services provided for the establishment and administration of such fund but need not file such reports for the expenditures made from such fund.

(2) If a corporation makes an expenditure to a separate segregated political fund which is established and administered by an industry, trade, or professional association of which such corporation is a member, such corporation shall not be required to file the reports required by subsection (2) of section 49-1469.

49-1469.06. Businesses and organizations; separate segregated political fund; contributions and expenditures; limitations. (1) All contributions to and expenditures from a separate segregated political fund shall be limited to money or anything of ascertainable value obtained through the voluntary contributions of the employees, officers, directors, stockholders, or members of the corporation, including a nonprofit corporation, labor organization, or industry, trade, or professional association, and the affiliates thereof, under which such fund was established.

(2) No contribution or expenditure shall be received or made from such fund if obtained or made by using or threatening to use job discrimination or financial reprisals.

(3) Only expenditures to candidates and committees and independent expenditures may be made from a fund established by a corporation, labor organization, or industry, trade, or professional organization. Such separate segregated political fund may receive and disburse funds for the purpose of supporting or opposing candidates and committees in elections in states other than Nebraska and candidates for federal office and making independent expenditures in such elections if such receipts and disbursements are made in conformity with the solicitation provisions of this section and the corporation, labor organization, or industry, trade, or professional association which establishes and administers such fund complies with the laws of the jurisdiction in which such receipts or disbursements are made.

(4) The expenses for establishment and administration of a separate segregated political fund of a corporation, labor organization, or industry, trade, or professional association may be paid from the separate segregated political fund of such corporation, labor organization, or industry, trade, or professional association.

49-1469.07. Businesses and organizations; separate segregated political fund; status. A separate segregated political fund is hereby declared to be an independent committee and subject to all of the provisions of the Nebraska Political Accountability and Disclosure Act applicable to independent committees, and the corporation, labor organization, or industry, trade, or professional association which establishes and administers such fund shall make the reports and filings required therefor.

49-1469.08. Businesses and organizations; late filing fee; violation; penalty. (1) Any corporation, labor organization, or industry, trade, or professional association which fails to file a report with the commission required by section 49-1469 or 49-1469.07 shall pay to the commission a late filing fee of twenty-five dollars for each

day the statement remains not filed in violation of such sections not to exceed seven hundred fifty dollars.

(2) Any person who knowingly violates this section, section 49-1469, 49-1469.05, 49-1469.06, or 49-1469.07 shall be guilty of a Class III misdemeanor.

49-1470. Campaign statements; public information; copies, cost; duration kept. (1) Campaign statements shall be open for public inspection and reproduction, commencing as soon as practicable, but not later than the fifth business day following the day on which they were received, during regular business hours.

(2) Copies of statements or parts of statements shall be provided by the officials with whom they are filed at a cost of not to exceed fifty cents per page.

(3) Campaign statements shall be preserved for a period of not less than eighteen months by the officials other than the commission with whom they are filed, and not less than five years by the commission.

(4) No fee or charge shall be collected by any official for the filing of any campaign statement, or for the forms upon which statements are to be prepared, except as otherwise provided by law.

49-1471. Contribution or expenditure in excess of fifty dollars; not to be made in cash; violation; penalty. A contribution or expenditure of more than fifty dollars shall not be made or accepted in cash. Contributions and expenditures of more than fifty dollars, other than an in-kind contribution or expenditure, shall be made by written instrument containing the names of the payor and the payee. Any person who knowingly violates this section shall be guilty of a Class III misdemeanor.

49-1472. Anonymous contribution; restrictions on use; other contributions; how treated; violation; penalty. (1) A person shall not accept or expend an anonymous contribution. An anonymous contribution received by a person shall not knowingly be deposited but shall be given to a tax-exempt charitable organization. The charitable organization receiving the contribution shall provide the person with a receipt. The person shall give a copy of the receipt to the commission.

(2) A contribution received as the result of a fundraising event, or from the sale of political merchandise, or from membership fees, dues, or subscriptions for political purposes to an independent committee that is fifty dollars or less shall not be considered an anonymous contribution.

(3) A person making a contribution pursuant to subsection (2) of this section which is fifty dollars or more shall furnish the recipient with the donor's name, address, and the total amount contributed.

(4) Any person violating the provisions of this section shall be guilty of a Class III misdemeanor.

49-1473. Contributions; legal name of contributor; violation; penalty. A contribution shall not be made, directly or indirectly, by any person in a name other than the name by which that person is identified for legal purposes. Any person violating the provisions of this section shall be guilty of a Class III misdemeanor.

49-1474. Political newsletter or mass mailing; not to be sent at public expense; violation; penalty. No political newsletter or other campaign mass mailing shall be sent at public expense by or on behalf of any elected official after that person

has announced his or her candidacy for any office. An elected official violating the provisions of this section shall be guilty of a Class III misdemeanor.

49-1474.01. Political material; disclaimer requirements; violation; penalty. (1) The person, except an individual or individuals acting independently utilizing their own personal resources, who pays for the production, distribution, or posting of a billboard, placard, poster, pamphlet, or other printed matter relating to a candidate or ballot question shall cause a disclaimer containing the name and street address of the person to appear on such matter. The person who pays for a radio or television advertisement relating to a candidate or ballot question shall cause a disclaimer containing the name of such person to be included in the advertisement, and the radio or television station shall, for a period of at least six months, keep the street address of such person on file and divulge it to any person upon request.

(2) The size and placement of the disclaimer shall be determined by rules and regulations adopted and promulgated by the commission. The rules and regulations shall exempt from the disclaimer required by this section windshield stickers, yard signs, bumper stickers, campaign buttons, and balloons and may also exempt other items relating to a candidate or committee which are printed or reproduced at the request of such candidate or committee.

(3) Any person who knowingly violates the provisions of this section shall be guilty of a Class IV misdemeanor.

49-1474.02. Dissemination of message by telecommunication or electronic means; requirements. (1) Any person who makes an expenditure reportable under the Nebraska Political Accountability and Disclosure Act to disseminate by any means of telecommunication a prerecorded message or a recorded message relating to a candidate or ballot question shall include, immediately preceding the message, the name of the person making the expenditure. Such messages shall be disseminated only between the hours of 8 a.m. and 9 p.m. at the location of the person receiving the messages.

(2) Any person who makes an expenditure reportable under the act to disseminate by any means of telecommunication a message relating to a candidate or ballot question which is not a recorded message or a prerecorded message shall, immediately upon the request of the recipient of the message, disclose the name of the person making the expenditure. If the message is disseminated through an employee or agent of the person making the expenditure, the employee or agent shall, immediately upon the request of the recipient of the message, disclose the name of the person making the expenditure.

(3) Any person who makes an expenditure reportable under the act to disseminate by any electronic means, including the Internet or email, a message relating to a candidate or ballot question shall include in the message the name of the person making the expenditure.

49-1475. Contribution; intermediary or agent of contributor; disclosure; violation; penalty. Any person who accepts a contribution, other than by written instrument, on behalf of another and acts as the intermediary or agent of the person from whom the contribution was accepted shall disclose to the recipient of the contribution the intermediary's own name and address and the name and address of the actual source of the contribution. Any person violating the provisions of this section shall be guilty of a Class III misdemeanor.

49-1476. Lottery contractor; legislative findings. The Legislature finds that in sponsoring a lottery, the state undertakes a unique enterprise which can succeed only if the public has confidence in the integrity of the lottery and the process by which government decisions relating to the lottery are made. The Legislature finds that there is a compelling state interest in ensuring the integrity and the appearance of integrity of elections for state elective office and of the state-sponsored lottery. The Legislature further finds that the practice of contributions being given to candidates for state elective offices by individuals or entities holding contracts with the state to supply goods or services in connection with the state-sponsored lottery for significant monetary prizes contributes to actual corruption or the appearance of corruption and diminishes public confidence in government and in the state-sponsored lottery. The Legislature finds that sections 49-1476.01 and 49-1476.02 are consistent with these findings.

49-1476.01. Lottery contractor; contributions and expenditures prohibited; penalty. (1) A person who is awarded a contract by the Director of the Lottery Division as a lottery contractor for a major procurement as defined in section 9-803 may not make a contribution to or an independent expenditure for a candidate for a state elective office during the term of the contract or for three years following the most recent award or renewal of the contract.

(2) A person shall be considered to have made a contribution or independent expenditure if the contribution or independent expenditure is made by the person, by an officer of the person, by a separate segregated political fund established and administered by the person as provided in sections 49-1469 to 49-1469.08, or by anyone acting on behalf of the person, officer, or fund.

(3) A person who knowingly or intentionally violates this section shall be guilty of a Class IV felony.

49-1476.02. Lottery contractor contribution; receipt prohibited; penalty. (1) No person, including a candidate or candidate committee, shall accept or receive any contribution prohibited by section 49-1476.01. A person who knowingly or intentionally accepts any such contribution shall be guilty of a Class III misdemeanor.

(2) Any person, including a candidate or candidate committee, who receives a contribution prohibited by section 49-1476.01 shall, upon being notified of the violation by the commission, transfer a sum equal to the amount of such contribution to a tax-exempt charitable institution.

49-1477. Contributions from persons other than committee; information required; violation; penalty. No person shall receive a contribution from a person other than a committee unless, for purposes of the recipient person's record-keeping and reporting requirements, the contribution is accompanied by the name and address of each person who contributed more than one hundred dollars to the contribution. Any person violating the provisions of this section shall be guilty of a Class III misdemeanor.

49-1478. Expenditure; limitations; reports required; violations; penalty. (1) An expenditure shall not be made, other than for overhead or normal operating expenses, by an agent or an independent contractor, including an advertising agency, on behalf of or for the benefit of a person unless the expenditure is reported by the

committee as if the expenditure were made directly by the committee, or unless the agent or independent contractor files an agent's expenditure report as provided in subsection (3) of this section. The agent or independent contractor shall make known to the committee all information required to be reported by the committee. Any person violating this subsection shall be guilty of a Class III misdemeanor.

(2) An expenditure shall not be made, other than for overhead or normal operating expenses, by a person gathering petition signatures on behalf of or for the benefit of a person, including a ballot question committee, unless the expenditure is reported by the ballot question committee as if the expenditure were made directly by the committee, or unless the person gathering petition signatures files an agent's expenditure report as provided in subsection (3) of this section. The person gathering petition signatures shall make known to the committee all information required to be reported by the committee. For purposes of this section, petition signature means a signature affixed to a petition for the purpose of qualifying a ballot question to appear on a ballot. Any person violating this subsection shall be guilty of a Class III misdemeanor.

(3) A person gathering petition signatures, an agent, or an independent contractor who is required to file an agent's report shall file a separate agent's report for each person on whose behalf an expenditure is made. An agent's report shall be filed with the commission within ten days after the end of the calendar month in which the expenditure is made. An agent's report shall include:

(a) The name, permanent address, temporary address, permanent telephone number, and temporary telephone number of the person making expenditures for the purpose of gathering signatures, the agent, or the independent contractor;

(b) The name, address, and telephone number of the person on whose behalf the expenditure is made;

(c) The name, permanent address, and temporary address of the person to whom the expenditure is made, except that if the expenditure is solely for the services of an individual circulating petitions, such individual's name and address shall not be included;

(d) The date and amount of each expenditure; and

(e) A description of the goods or services purchased and the purpose of the goods or services.

(4) A person required to report under subsection (3) of this section shall include in the report the total amount paid to individual petition circulators during the reporting period but shall not include the name, address, or telephone number of any individual petition circulator if the only payment made to such individual was for services as a petition circulator.

49-1478.01. Late independent expenditure; reports required; late filing fee. (1) An independent committee, including a separate segregated political fund, which makes a late independent expenditure shall report the expenditure to the commission by filing within two days after the date of the expenditure the committee's full name and street address, the amount of the expenditure, and the date of the expenditure. The

report shall include (a) the full name and street address of the recipient of the expenditure, (b) the name and office sought of the candidate whose nomination or election is supported or opposed by the expenditure, and (c) the identification of the ballot question, the qualification, passage, or defeat of which is supported or opposed. Filing of a report of a late independent expenditure may be by any written means of communication, including electronic means approved by the commission, and need not contain an original signature. A late independent expenditure shall be reported on subsequent campaign statements without regard to reports filed pursuant to this section.

(2) A committee which fails to file a report of a late independent expenditure with the commission as required by this section shall pay to the commission a late filing fee of one hundred dollars for each of the first ten days the report remains not filed in violation of this section. After the tenth day, such committee shall pay, for each day the report remains not filed, an additional late filing fee of one percent of the amount of the late independent expenditure which was required to be reported, not to exceed ten percent of the amount of the late independent expenditure which was required to be reported.

(3) For purposes of this section, late independent expenditure means an independent expenditure as defined in section 49-1428 of one thousand dollars or more made after the closing date for campaign statements as provided in subdivision (1)(b) of section 49-1459.

49-1479. Contributions made for transfer or in behalf of a committee; unlawful; exceptions; penalty. (1) Except as provided by subsections (3) and (4) of section 49-1479.01, a contribution shall not be made by a person to another person with the agreement or arrangement that the person receiving the contribution will then transfer that contribution to a particular candidate committee.

(2) A candidate committee shall not make a contribution to or an independent expenditure in behalf of another candidate committee, except that a candidate committee may make a contribution to another candidate committee for a fundraising event of such other candidate committee.

(3) Any person violating the provisions of subsection (1) or (2) of this section shall be guilty of a Class III misdemeanor.

49-1479.01. Earmarked contribution; requirements; report; late filing fee; violation; penalty. (1) Any contribution by a person made on behalf of or to a candidate or committee, including contributions which are in any way earmarked or otherwise directed to the candidate or committee through an intermediary or agent, shall be considered to be a contribution from the person to the candidate or committee.

(2) For purposes of this section, earmarked shall mean a designation, instruction, or encumbrance, including those which are direct or indirect, express or implied, or oral or written, which results in any part of a contribution or expenditure, including any in-kind expenditure made in exchange for a contribution, being made to or expended on behalf of a candidate or a committee.

(3) Any intermediary or agent, other than a committee, which receives an earmarked contribution shall forward the earmarked contribution to the recipient candidate or committee within ten days after receipt of such contribution.

(4) An intermediary or agent which is not a committee shall file a report of the earmarked contribution with the commission within ten days after receipt of the

contribution. Any committee which is an intermediary or agent shall file a report of the earmarked contribution with the commission by the date the next campaign statement is required to be filed. The report of the earmarked contribution filed pursuant to this section shall be on a form prescribed by the commission.

(5) Any intermediary or agent making an earmarked contribution shall disclose to the recipient of the earmarked contribution the name and address of the intermediary or agent and the actual source of the contribution by providing the recipient with a copy of the report of the earmarked contribution at the time that the earmarked contribution is made.

(6) Any person or committee which fails to file a report of an earmarked contribution with the commission as required by this section shall pay to the commission a late filing fee of twenty-five dollars for each day the statement remains not filed in violation of this section not to exceed seven hundred fifty dollars.

(7) Any person who knowingly violates this section shall be guilty of a Class III misdemeanor.

49-1479.02. Major out-of-state contributor; report; contents; applicability; violation; penalty. (1) A major out-of-state contributor shall file with the commission an out-of-state contribution report. An out-of-state contribution report shall be filed on a form prescribed by the commission within ten days after the end of the calendar month in which a person becomes a major out-of-state contributor. For the remainder of the calendar year, a major out-of-state contributor shall file an out-of-state contribution report with the commission within ten days after the end of each calendar month in which the contributor makes a contribution or expenditure.

(2) An out-of-state contribution report shall disclose as to each contribution or expenditure not previously reported (a) the amount, nature, value, and date of the contribution or expenditure, (b) the name and address of the committee, candidate, or person who received the contribution or expenditure, (c) the name and address of the person filing the report, and (d) the name, address, occupation, and employer of each person making a contribution of more than two hundred dollars in the calendar year to the person filing the report.

(3) This section shall not apply to (a) a person who files a report of a contribution or an expenditure pursuant to subsection (2) of section 49-1469, (b) a person required to file a report or campaign statement pursuant to section 49-1469.07, (c) a committee having a statement of organization on file with the commission, or (d) a person or committee registered with the Federal Election Commission.

(4) Any person who fails to file an out-of-state contribution report with the commission as required by this section shall pay to the commission a late filing fee of one hundred dollars for each of the first ten days the report remains not filed in violation of this section. After the tenth day, such person shall pay, for each day the report remains not filed, an additional late filing fee of one percent of the amount of the contributions or expenditures which were required to be reported, not to exceed ten percent of the amount of the contributions or expenditures which were required to be reported.

(c) Lobbying Practices

49-1480. Lobbyist; registration; application; contents. Every person employed, retained, or authorized as a lobbyist shall, before commencing any lobbying

activity, file an application with the Clerk of the Legislature for registration as a lobbyist, and if the clerk is satisfied that the application has been properly prepared the registration shall be deemed to be complete. The application shall be on a form prescribed by the clerk and approved by the Executive Board of the Legislative Council, and shall include as a minimum the following:

(1) The name, permanent residence address, and office address of the lobbyist;

(2) The name and address of the principal of such lobbyist;

(3) The nature of the business of such principal and the amounts or sums given or to be given the lobbyist as compensation or reimbursement for lobbying. A lobbyist who is salaried or retained by a principal need only report that portion of compensation or reimbursement reasonably attributable to lobbying;

(4) A description of the business activity of the lobbyist;

(5) An identification of the matters on which the principal or lobbyist expects to lobby;

(6) If the principal is an industry, trade, or professional association, a specific description of the industry, trade, or profession represented by the principal and the names and addresses of its officers;

(7) If the principal is not an industry, trade, or professional association, a specific description of the interests and groups represented by the principal and the names and addresses of its officers; and

(8) The name and address of any official in the legislative or executive branch, and of any members of any such official's staff or immediate family, who are employed by the lobbyist or any person acting on behalf of such lobbyist if such information is known or reasonably should have been known to the lobbyist.

49-1480.01. Application for registration; fee; collection; registration renewal. (1) The Clerk of the Legislature shall collect a fee of two hundred dollars for an application for registration by a lobbyist for each principal if the lobbyist receives or will receive compensation for such lobbying. Except as provided by section 49-1434, a lobbyist who receives compensation shall include an individual who is an employee or member of a principal whose duties of employment, office, or membership include engaging in lobbying activities.

(2) A fee of fifteen dollars shall be collected for an application by a lobbyist for each principal if the lobbyist is not receiving and will not be receiving compensation for such lobbying. Any lobbyist who receives compensation who did not anticipate receiving such compensation at the time of application for registration shall, within five days of the receipt of any compensation, file an amended registration form which shall be accompanied by an additional fee of one hundred eighty-five dollars for such year.

(3) The registration of a lobbyist for each of his or her principals may be renewed by the payment of a fee as provided by subsections (1) and (2) of this section. Such fee shall be paid to the Clerk of the Legislature on or before December 31 of each calendar year. The registration of a lobbyist for each of his or her principals shall terminate as of the end of the calendar year for which the lobbyist registered unless the registration is renewed as provided in this section.

49-1481. List of registered lobbyists and principals; print in Legislative Journal; additional information; when. (1) On the fourth legislative day of each legislative session, the Clerk of the Legislature shall insert the following in the Legislative Journal:

(a) A list of the names of all lobbyists whose registration is then in effect;

(b) The name of the principal in whose behalf the lobbyist is registered; and

(c) Any additional information as directed by the Legislature.

(2) On the last legislative day of each week after the fourth legislative day, the clerk shall cause to be inserted in the Legislative Journal the names of any additional lobbyists and principals who have registered or who have changed their registration.

49-1482. Lobbyists and principals; registration fees; disbursement. The Clerk of the Legislature shall charge a fee pursuant to section 49-1480.01 for each application for registration by a lobbyist for each principal. Such fees when collected shall be remitted to the State Treasurer. Three-fourths of such fees shall be credited to the Nebraska Accountability and Disclosure Commission Cash Fund and one-fourth to the Clerk of the Legislature Cash Fund.

49-1483. Lobbyist and principal; file separate statements; when; contents. (1) Every lobbyist who is registered or required to be registered shall, for each of his or her principals, file a separate statement for each calendar quarter with the Clerk of the Legislature within thirty days after the end of each calendar quarter. Every principal employing a lobbyist who is registered or required to be registered shall file a separate statement for each calendar quarter with the Clerk of the Legislature within thirty days after the end of each calendar quarter.

(2) Each statement shall show the following:

(a) The total amount received or expended directly or indirectly for the purpose of carrying on lobbying activities, with the following categories of expenses each being separately itemized: (i) Miscellaneous expenses; (ii) entertainment, including expenses for food and drink as provided in subdivision (3)(a) of this section; (iii) lodging expenses; (iv) travel expenses; (v) lobbyist compensation, except that when a principal retains the services of a person who has only part-time lobbying duties, only the compensation paid which is reasonably attributable to influencing legislative action need be reported; (vi) lobbyist expense reimbursement; (vii) admissions to a state-owned facility or a state-sponsored industry or event as provided in subdivision (3)(a) of this section; and (viii) extraordinary office expenses directly related to the practice of lobbying;

(b) A detailed statement of any money which is loaned, promised, or paid by a lobbyist, a principal, or anyone acting on behalf of either to an official in the executive or legislative branch or member of such official's staff. The detailed statement shall identify the recipient and the amount and the terms of the loan, promise, or payment; and

(c) The total amount expended for gifts, other than admissions to a state-owned facility or a state-sponsored industry or event, as provided in subdivision (3)(a) of this section.

(3)(a) Each statement shall disclose the aggregate expenses for entertainment, admissions, and gifts for each of the following categories of elected officials: Members of the Legislature; and officials in the executive branch of the state. Such disclosures shall be in addition to the entertainment expenses reported under subdivision (2)(a)(ii) of this section, admissions reported under subdivision (2)(a)(vii) of this section, and gifts reported under subdivision (2)(c) of this section.

(b) For purposes of reporting aggregate expenses for entertainment for members of the Legislature and officials in the executive branch of the state as required by subdivision (3)(a) of this section, the reported amount shall include the actual amounts attributable to entertaining members of the Legislature and officials in the executive

branch of the state. When the nature of an event at which members of the Legislature are entertained makes it impractical to determine the actual cost, the cost of entertainment shall be the average cost per person multiplied by the number of members of the Legislature in attendance. When the nature of an event at which officials in the executive branch of the state are entertained makes it impractical to determine the actual cost, the cost of entertainment shall be the average cost per person multiplied by the number of officials in the executive branch of the state in attendance. For purposes of this subdivision, the average cost per person means the cost of the event divided by the number of persons expected to attend the event.

(4) The lobbyist shall also file any changes or corrections to the information set forth in the registration required pursuant to section 49-1480 so as to reflect the correctness of such information as of the end of each calendar quarter for which such statement is required by this section.

(5) If a lobbyist does not expect to receive lobbying receipts from or does not expect to make lobbying expenditures for a principal, the quarterly statements required by this section as to such principal need not be filed by the lobbyist if the principal and lobbyist both certify such facts in writing to the Clerk of the Legislature. A lobbyist exempt from filing quarterly statements pursuant to this section shall (a) file a statement of activity pursuant to section 49-1488 and (b) resume or commence filing quarterly statements with regard to such principal starting with the quarterly period the lobbyist receives lobbying receipts or makes lobbying expenditures for such principal.

(6) If a principal does not expect to receive lobbying receipts or does not expect to make lobbying expenditures, the quarterly statements required pursuant to this section need not be filed by the principal if the principal and lobbyist both certify such facts in writing to the Clerk of the Legislature. A principal exempt from filing quarterly statements pursuant to this section shall commence or resume filing quarterly statements starting with the quarterly period the principal receives lobbying receipts or makes lobbying expenditures.

(7) A principal shall report the name and address of every person from whom it has received more than one hundred dollars in any one month for lobbying purposes.

(8) For purposes of sections 49-1480 to 49-1492.01, calendar quarter shall mean the first day of January through the thirty-first day of March, the first day of April through the thirtieth day of June, the first day of July through the thirtieth day of September, and the first day of October through the thirty-first day of December.

49-1483.01. Repealed. Laws 2005, LB 242, s. 70

49-1483.02. Statement; exemption from filing. By rule and regulation, the commission may provide for other criteria for an exemption from the filing of the quarterly statement by lobbyists and principals, pursuant to section 49-1483, if the commission finds all of the following: (1) That strict adherence to the Nebraska Political Accountability and Disclosure Act would result in duplicative reporting; (2) that the exemption would not result in information on lobbyists' or principals' receipts or expenditures being withheld from the public; and (3) that the exemption will not frustrate the purposes of the act.

49-1483.03. Lobbyist or principal; special report required; when; late filing fee. (1) Any lobbyist or principal who receives or expends more than five thousand dollars for lobbying purposes during any calendar month in which the Legislature is in

session shall, within fifteen days after the end of such calendar month, file a special report disclosing for that calendar month all information required by section 49-1483. All information disclosed in a special report shall also be disclosed in the next quarterly report required to be filed. The requirement to file a special report shall not apply to a receipt or expenditure for lobbyist fees for lobbying services which have otherwise been disclosed in the lobbyist's application for registration.

(2) Any lobbyist who fails to file a special report required by this section with the Clerk of the Legislature or the commission shall pay to the commission a late filing fee of one hundred dollars for each of the first ten days the report remains not filed in violation of this section. After the tenth day, such lobbyist shall pay, for each day the report remains not filed, an additional late filing fee of one percent of the amount of the receipts and expenditures which were required to be reported, not to exceed ten percent of the amount of the receipts and expenditures which were required to be reported.

49-1483.04. Repealed. Laws 1999, LB 7, s. 1.

49-1484. Clerk of the Legislature; refer statements to commission; additional details. The Clerk of the Legislature shall promptly refer all such statements to the commission which may require the lobbyist or the principal to furnish additional details with respect to the matters which are or should be included in such statements. The Legislature itself may at any time require the furnishing of such additional details.

49-1485. Clerk of the Legislature; furnish summary of lobbyist and principal statements to Legislature and press; public records. The Clerk of the Legislature shall prepare a summary of the statements filed pursuant to section 49-1483 and, upon request, furnish any member of the Legislature and any member of the press registered with the Legislature a copy of any summary. Each statement shall be public information. The clerk shall furnish a copy of any statement, upon request, to any member of the Legislature and to any member of the press registered with the Legislature.

49-1486. Registration of lobbyists; period valid. The registration of a lobbyist shall be valid for a period commencing with the filing of any registration as required by section 49-1480 and ending at the end of the calendar year for which the lobbyist registered unless the registration is renewed as provided by section 49-1480.01 or the registration is terminated prior to the end of the calendar year in the manner prescribed by rules and regulations adopted and promulgated by the commission.

49-1487. Repealed. Laws 1979, LB 162, s. 8.

49-1488. Registered lobbyist; statement of activity during regular or special session; when filed. Within forty-five days of the completion of every regular or special session of the Legislature, each registered lobbyist shall submit to the Clerk of the Legislature a statement listing the legislation upon which the lobbyist acted, including identification by number of any bill or resolution and the position taken by the lobbyist.

49-1488.01. Statements; late filing fee; reduction or waiver; when. (1) Every lobbyist who fails to file a quarterly statement or a statement of activity with the Clerk of the Legislature, pursuant to sections 49-1483 and 49-1488, shall pay to the commission a late filing fee of twenty-five dollars for each day any of such statements are not filed in violation of such sections but not to exceed seven hundred fifty dollars per statement.

(2) A lobbyist required to pay a late filing fee pursuant to subsection (1) of this section may apply to the commission for relief. The commission by order may reduce the amount of the late filing fee imposed upon such lobbyist if he or she shows the commission that (a) the circumstances indicate no intent to file late, (b) the lobbyist has not been required to pay a late filing fee for two years prior to the time the filing of the statement was due, (c) the late filing of the statement shows that less than five thousand dollars was raised, received, or expended during the reporting period, and (d) a reduction of the late fee would not frustrate the purposes of the Nebraska Political Accountability and Disclosure Act.

(3) A lobbyist required to pay a late filing fee pursuant to subsection (1) of this section who qualifies for an exemption to the filing of quarterly statements pursuant to subsection (5) of section 49-1483 may apply to the commission for relief. The commission by order may reduce or waive the late filing fee and the person shall not be required to make a showing as provided by subsection (2) of this section.

49-1489. Lobbyist; records and documents; preservation required; available to commission; exception. Each lobbyist shall obtain and preserve all accounts, bills, receipts, books, papers, and documents necessary to substantiate the statements required to be made pursuant to section 49-1483 for three years after the report containing those items is filed. These records shall be made available for inspection upon request by the commission after reasonable notice. Nothing in this section shall require that a receipt for any food and drink expenditure be kept if such expenditure is in an amount of less than twenty-five dollars.

49-1490. Principal or lobbyist; prohibited acts relating to gifts; penalty. (1) No principal, lobbyist, or person acting on behalf of either shall within one calendar month give any gifts with an aggregate value of more than fifty dollars to the following:

(a) An official or a member of the official's staff in the executive branch of state government;

(b) An official or a member of the official's staff in the legislative branch of state government; or

(c) A member of the immediate family of an official in the executive or legislative branch of state government.

(2) No official or member of the official's staff in the executive or legislative branch of state government or member of the official's immediate family shall within one calendar month accept from a principal, lobbyist, or person acting on behalf of either any gifts with an aggregate value of more than fifty dollars.

(3) An admission to a state-owned facility or a state-sponsored industry or event may be given by any sponsoring agency, political subdivision, or publicly funded postsecondary educational institution and accepted regardless of value.

(4) Any person who knowingly and intentionally violates this section shall be guilty of a Class III misdemeanor.

49-1491. Principal, lobbyist, or person acting on behalf of either; false or misleading statements to public officials; prohibited. A principal, lobbyist, or anyone acting on behalf of either, shall not knowingly or willfully make any false or misleading statement or misrepresentation of fact to any public official in the executive or legislative branch of state government.

49-1492. Lobbying; prohibited practices; violation; penalty. (1) No person shall be employed as a lobbyist for compensation contingent in any manner upon the outcome of an administrative or legislative action.

(2) No person shall instigate the introduction of legislation for the purpose of obtaining employment in opposition thereto.

(3) No person shall attempt to influence the vote of the legislators on any matters pending or to be proposed by the promise of financial support or the financing of opposition to his candidacy at any future election.

(4) No person shall engage in practices which reflect discredit on the practice of lobbying or on the Legislature.

(5) Any person violating the provisions of this section shall be guilty of a Class III misdemeanor.

49-1492.01. Agency, political subdivision, or publicly funded postsecondary educational institution; gifts; reporting requirements; violations; penalty. (1) Any agency, political subdivision, or publicly funded postsecondary educational institution which gives a gift of an admission to a state-owned facility or a state-sponsored industry or event to a public official, a member of a public official's staff, or a member of the immediate family of a public official shall report the gift on a form prescribed by the commission.

(2) The report shall be filed with the Clerk of the Legislature within fifteen days after the end of the calendar quarter in which the gift is given. The report shall include the following:

(a) The identity of the agency, political subdivision, or publicly funded postsecondary educational institution;

(b) A description of the gift;

(c) The value of the gift; and

(d) The name of the recipient of the gift and the following: (i) If the recipient is an official in the executive or legislative branch of state government, the office held by the official and the branch he or she serves; (ii) If the recipient is a member of an official's staff in the executive or legislative branch of state government, his or her job title and the name of the official; or (iii) If the recipient is a member of the immediate family of an official in the executive or legislative branch of state government, his or her relationship to the official and the name of the official.

(3) For purposes of this section, public official does not include an elected or appointed official of a political subdivision or school board.

(4) Any person who knowingly and intentionally violates this section shall be guilty of a Class III misdemeanor.

(d) Conflicts of Interest

49-1493. Individuals required to file a statement of financial interests. The individuals listed in subdivisions (1) through (13) of this section shall file with the

commission a statement of financial interests as provided in sections 49-1496 and 49-1497 for the preceding calendar year on or before April 1 of each year in which such individual holds such a position. An individual who leaves office shall, within thirty days after leaving office, file a statement covering the period since the previous statement was filed. Disclosure of the interest named in sections 49-1496 to 49-1498 shall be made by:

(1) An individual holding a state executive office as provided in Article IV of the Constitution of Nebraska, including the Governor, Lieutenant Governor, Secretary of State, Auditor of Public Accounts, State Treasurer, Attorney General, Tax Commissioner, and heads of such other executive departments as set forth in the Constitution or as may be established by law;

(2) An individual holding the office of Commissioner of Education, member of the State Board of Education, member of the Board of Regents of the University of Nebraska with the exception of student members, or member of the Coordinating Commission for Postsecondary Education;

(3) A member of the Board of Parole;

(4) A member of the Public Service Commission;

(5) A member of the Legislature;

(6) A member of the board of directors or an officer of a district organized under the provisions of Chapter 70;

(7) A member of any board or commission of the state or any county which examines or licenses a business or which determines rates for or otherwise regulates a business;

(8) A member of a land-use planning commission, zoning commission, or authority of the state or any county with a population of more than one hundred thousand inhabitants;

(9) An elected official of a city of the primary or metropolitan class;

(10) An elected county official;

(11) A member of the Nebraska Environmental Trust Board;

(12) An individual employed at the University of Nebraska-Lincoln in the position of Head Football Coach, Men's Basketball Coach, or Women's Basketball Coach; and

(13) An official or employee of the state designated by rules and regulations of the commission who is responsible for taking or recommending official action of a nonministerial nature with regard to:

(a) Contracting or procurement;

(b) Administering or monitoring grants or subsidies;

(c) Land-use planning or zoning;

(d) Inspecting, licensing, regulating, or auditing any person; or

(e) Any similar action.

49-1494. Candidates for elective office; statement of financial interest; filing; time; where; effect; supplementary statements. (1) An individual who files to appear on the ballot for election to an elective office specified in section 49-1493 shall:

(a) File a statement of financial interests for the preceding calendar year at the same time and with the same official with whom the individual files for office; and

(b) File a copy of the statement with the commission within five days after filing for office.

(2) Candidates for the elective offices specified in section 49-1493 who qualify other than by filing shall file a statement for the preceding calendar year with the

commission within fifteen days after becoming a candidate or being appointed to that elective office.

(3) A filing to appear on the ballot shall not be accepted by a filing official unless a statement is properly filed.

(4) A statement of financial interests shall be preserved for a period of not less than five years by the commission and not less than eighteen months by the officials other than the commission with whom it is filed.

(5) This section does not apply to a person who has already filed a statement for the preceding calendar year.

(6) If the candidate for an elective office specified in section 49-1493 files to appear on the ballot for election prior to January 1 of the year in which the election is held, the candidate shall file supplementary statements with the appropriate filing officials on or before April 1 of the year in which the election is held covering the preceding calendar year.

49-1495. Individuals appointed to office; statement of financial interests; filing; time; where; public information. An individual appointed to an office specified in section 49-1493 shall, before assuming duties, file a statement for the preceding calendar year with the commission. When confirmation is required, the individual shall file a statement of financial interests for the preceding calendar year with the commission prior to the confirmation hearing or prior to assuming his or her duties, whichever comes first.

49-1496. Statement of financial interests; form; contents; enumerated. (1) The statement of financial interests filed pursuant to sections 49-1493 to 49-14,104 shall be on a form prescribed by the commission.

(2) Individuals required to file under sections 49-1493 to 49-1495 shall file the following information for themselves:

(a) The name and address of and the nature of association with any business with which the individual was associated;

(b) The name and address of any entity in which a position of trustee was held;

(c) The name, address, and nature of business of a person or government body from whom any income in the value of one thousand dollars or more was received and the nature of the services rendered, except that the identification of patrons, customers, patients, or clients of such person from which employment income was received is not required;

(d) A description, but not the value, of the following, if the fair market value thereof exceeded one thousand dollars: (i) The nature and location of all real property in the state, except the residence of the individual; (ii) The depository of checking and savings accounts; (iii) The issuer of stocks, bonds, and government securities; and (iv) A description of all other property owned or held for the production of income, except property owned or used by a business with which the individual was associated;

(e) The name and address of each creditor to whom the value of one thousand dollars or more was owed or guaranteed by the individual or a member of the individual's immediate family, except for the following: (i) Accounts payable; (ii) Debts arising out of retail installment transactions; (iii) Loans made by financial institutions in the ordinary course of business; (iv) Loans from a relative; and (v) Land contracts that have been properly recorded with the county clerk or the register of deeds;

(f) The name, address, and occupation or nature of business of any person from whom a gift in the value of more than one hundred dollars was received, a description of the gift and the circumstances of the gift, and the monetary value category of the gift, based on a good faith estimate by the individual, reported in the following categories: (i) $100.01 - $200; (ii) $200.01 - $500; (iii) $500.01 - $1,000; and (iv) $1,000.01 or more; and

(g) Such other information as the individual or the commission deems necessary, after notice and hearing, to carry out the purposes of the Nebraska Political Accountability and Disclosure Act.

49-1497. Financial institution, defined; irrevocable trust; how treated. (1) For purposes of section 49-1496, financial institution means:

(a) A bank or banking corporation as defined in section 8-101;

(b) A federal bank or branch bank;

(c) An insurance company providing a loan on an insurance policy;

(d) A small loan company;

(e) A state or federal savings and loan association or credit union; or

(f) The federal government or any political subdivision thereof.

(2) The res or the income of an irrevocable trust of a member of the individual's immediate family is not required to be reported pursuant to section 49-1496.

49-1498. Members of a nonelective governmental body or of a committee or subcommittee of a governmental body; no financial interest in matters before body; exception. Unless otherwise provided by law, the majority of the members of a nonelective governmental body, or of a committee or subcommittee of a governmental body, whether that body is elective or not, shall not have a financial interest, either personally or through a member of their immediate family or a business with which they are associated, other than an interest of a de minimis nature or an interest that is not distinct from that of the general public, in matters subject to the jurisdiction of the body or committee or subcommittee

49-1499. Legislature; discharge of official duties; potential conflict; actions required. (1) A member of the Legislature who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

(a) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict, and if he or she will not abstain from voting, deliberating, or taking other action on the matter, the statement shall state why, despite the potential conflict, he or she intends to vote or otherwise participate; and

(b) Deliver a copy of the statement to the commission and to the Speaker of the Legislature who shall cause the statement to be filed with the Clerk of the Legislature to be held as a matter of public record.

(2) Nothing in this section shall prohibit any member of the Legislature from voting, deliberating, or taking other action on any matter that comes before the Legislature.

(3) The member of the Legislature may abstain from voting, deliberating, or taking other action on the matter on which the potential conflict exists. He or she may have the reasons for the abstention recorded in the Legislative Journal.

49-1499.01. Executive branch; employment of family member; when; exception; violation; penalty. (1) An official or employee of the executive branch of state government shall not employ or recommend or supervise the employment of an immediate family member in state government.

(2) This section does not apply to an immediate family member of an official or employee of the executive branch of state government who (a) was previously employed in a position subject to this section prior to the election or appointment of the official or employee or (b) was employed in a position subject to this section prior to September 1, 2001.

(3) Prior to, upon, or as soon as reasonably possible after the official date of taking office, a newly elected or appointed official or employee in the executive branch of state government shall make a full disclosure of any immediate family member employed in a position subject to subdivision (2)(a) or (b) of this section.

(4) Any person violating this section shall be guilty of a Class III misdemeanor.

49-1499.02. Executive branch; discharge of official duties; potential conflict; actions required. (1) An official or employee of the executive branch of state government who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

(a) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict; and

(b) Deliver a copy of the statement to the commission and to his or her immediate superior, if any, who shall assign the matter to another. If the immediate superior does not assign the matter to another or if there is no immediate superior, the official or employee shall take such action as the commission shall advise or prescribe to remove himself or herself from influence over the action or decision on the matter.

(2) This section does not prevent such a person from (a) making or participating in the making of a governmental decision to the extent that the individual's participation is legally required for the action or decision to be made or (b) making or participating in the making of a governmental decision if the potential conflict of interest is based upon a business association and the business association exists only as the result of his or her position on a commodity board. A person acting pursuant to subdivision (a) of this subsection shall report the occurrence to the commission.

(3) For purposes of this section, commodity board means only the following:(a) Corn Development, Utilization, and Marketing Board; (b) Nebraska Dairy Industry Development Board; (c) Grain Sorghum Development, Utilization, and Marketing Board; (d) Nebraska Wheat Development, Utilization, and Marketing Board; (e) Dry Bean Commission; (f) Nebraska Potato Development Committee; and (g) Nebraska Poultry and Egg Development, Utilization, and Marketing Committee.

49-1499.03. Political subdivision personnel; school board; discharge of official duties; potential conflict; actions required. (1) (a) An official of a political subdivision designated in section 49-1493 who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner: (i) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict; and (ii) Deliver a copy of the statement to the commission and to the person in charge of keeping records for the political subdivision who shall enter the statement onto the public records of the subdivision.

(b) The official shall take such action as the commission shall advise or prescribe to remove himself or herself from influence over the action or decision on the matter.

(c) This subsection does not prevent such a person from making or participating in the making of a governmental decision to the extent that the individual's participation is legally required for the action or decision to be made. A person acting pursuant to this subdivision shall report the occurrence to the commission.

(2)(a) Any person holding an elective office of a city or village not designated in section 49-1493 and any person holding an elective office of a school district who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner: (i) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict; (ii) Deliver a copy of the statement to the person in charge of keeping records for the city, village, or school district who shall enter the statement onto the public records of the city, village, or school district; and (iii) Abstain from participating or voting on the matter in which the person holding elective office has a conflict of interest.

(b) The person holding elective office may apply to the commission for an opinion as to whether the person has a conflict of interest.

(3) Matters involving an interest in a contract are governed either by sections 49-14,102 and 49-14,103 or by sections 49-14,103.01 to 49-14,103.06. Matters involving the hiring of an immediate family member are governed by section 49-1499.01 or 49-1499.04.

49-1499.04. Political subdivision; employment of family member; when; exception. (1) An official or employee of a political subdivision may employ or recommend or supervise the employment of an immediate family member if (a) he or she does not abuse his or her official position as described in section 49-1499.05, (b) he or she makes a full disclosure on the record to the governing body of the political subdivision and a written disclosure to the person in charge of keeping records for the governing body, and (c) the governing body of the political subdivision approves the employment or supervisory position.

(2) No official or employee shall employ an immediate family member (a) without first having made a reasonable solicitation and consideration of applications for such employment, (b) who is not qualified for and able to perform the duties of the position, (c) for any unreasonably high salary, or (d) who is not required to perform the duties of the position.

(3) No official or employee of a political subdivision shall terminate the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.

(4) This section does not apply to an immediate family member of an official or employee who (a) was previously employed in a position subject to this section prior to the election or appointment of the official or employee or (b) was employed in a position subject to provisions similar to this section prior to September 1, 2001.

(5) Prior to, upon, or as soon as reasonably possible after the official date of taking office, a newly elected or appointed official or employee shall make a full disclosure of any immediate family member employed in a position subject to subdivision (4)(a) or (b) of this section.

49-1499.05. Official or employee; abuse of official position. An official or employee shall not abuse his or her official position. Abuse of an official position includes, but is not limited to, employing an immediate family member (1) who is not qualified for and able to perform the duties of the position, (2) for any unreasonably high salary, or (3) who is not required to perform the duties of the position.

49-1499.06. Nebraska Environmental Trust Board; abstention; when. Any member of the Nebraska Environmental Trust Board who is also a director of a state agency shall abstain from voting on applications pursuant to the Nebraska Environmental Trust Act which would provide funding primarily to his or her agency.

49-14,100. Advisory opinions; application; effect. Any person who is in doubt as to the propriety of action proposed to be taken by him may apply to the commission for an advisory opinion relating thereto, and the commission shall have authority to render such opinions. When an advisory opinion is issued pursuant to a complete and accurate request, such opinion shall be a complete defense to any charge of violation of sections 49-1493 to 49-14,104 as to any action taken strictly subject to the terms of such opinion.

49-14,101. Public official, employee, candidate, and other individuals; prohibited acts; penalty. (1) No person shall offer or give to the following persons anything of value, including a gift, loan, contribution, reward, or promise of future employment, based on an agreement that the vote, official action, or judgment of any public official, public employee, or candidate would be influenced thereby:

(a) A public official, public employee, or candidate;

(b) A member of the immediate family of an individual listed in subdivision (a) of this subsection; or

(c) A business with which an individual listed under subdivision (a) or (b) of this subsection is associated.

(2) No person listed in subsection (1) of this section shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future

employment based on an agreement that the vote, official action, or judgment of the public official, public employee, or candidate would be influenced thereby.

(3) Except as provided in section 23-3113, any person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.

49-14,101.01. Financial gain; gift of travel or lodging; prohibited acts; violation; penalty. (1) A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.

(2) A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

(3) A public official shall not accept a gift of travel or lodging or a gift of reimbursement for travel or lodging if the gift is made so that a member of the public official's immediate family can accompany the public official in the performance of his or her official duties.

(4) A member of the immediate family of a public official shall not accept a gift of travel or lodging or a gift of reimbursement for travel or lodging if the gift is made so that a member of the public official's immediate family can accompany the public official in the performance of his or her official duties.

(5) This section does not prohibit the Executive Board of the Legislative Council from adopting policies that allow a member of the Legislature to install and use with private funds a telephone line, telephone, and telefax machine in his or her public office for private purposes.

(6) Except as provided in section 23-3113, any person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.

49-14,101.02. Public official or public employee; use of public resources or funds; prohibited acts; exceptions. (1) For purposes of this section, public resources means personnel, property, resources, or funds under the official care and control of a public official or public employee.

(2) Except as otherwise provided in this section, a public official or public employee shall not use or authorize the use of public resources for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.

(3) This section does not prohibit a public official or public employee from making government facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the government facility available or a factor in determining the cost or conditions of use.

(4) This section does not prohibit a governing body from discussing and voting upon a resolution supporting or opposing a ballot question or a public corporation organized under Chapter 70 from otherwise supporting or opposing a ballot question concerning the sale or purchase of its assets.

(5) This section does not prohibit a public official from responding to specific inquiries by the press or the public as to his or her opinion regarding a ballot question or from providing information in response to a request for information.

(6) This section does not prohibit a member of the Legislature from making use of public resources in expressing his or her opinion regarding a candidate or a ballot question or from communicating that opinion. A member is not authorized by this section to utilize mass mailings or other mass communications at public expense for the purpose of campaigning for or against the nomination or election of a candidate. A member is not authorized by this section to utilize mass mailings at public expense for the purpose of qualifying, supporting, or opposing a ballot question.

(7) Nothing in this section prohibits a public official from campaigning for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate when no public resources are used.

(8) Nothing in this section prohibits a public employee from campaigning for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate when no public resources are used. Except as otherwise provided in this section, a public employee shall not engage in campaign activity for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate while on government work time or when otherwise engaged in his or her official duties.

(9) This section does not prohibit an employee of the Legislature from using public resources consistent with this section for the purpose of researching or campaigning for or against the qualification, passage, or defeat of a ballot question if the employee is under the direction and supervision of a member of the Legislature.

49-14,102. Contracts with government bodies; procedure; purpose. (1) Except as otherwise provided by law, no public official or public employee, a member of that individual's immediate family, or business with which the individual is associated shall enter into a contract valued at two thousand dollars or more, in any one year, with a government body unless the contract is awarded through an open and public process.

(2) For purposes of this section, an open and public process includes prior public notice and subsequent availability for public inspection during the regular office hours of the contracting government body of the proposals considered and the contract awarded.

(3) No contract may be divided for the purpose of evading the requirements of this section.

(4) This section shall not apply to a contract when the public official or public employee does not in any way represent either party in the transaction.

(5) This section prohibits public officials and public employees from engaging in certain activities under circumstances creating a substantial conflict of interest. This section is not intended to penalize innocent persons, and a contract shall not be absolutely void by reason of this section.

49-14,103. Contract; conflict of interest; voidable; decree. (1) A contract involving a prohibited conflict of interest under section 49-14,102 shall be voidable only by decree of a court of proper jurisdiction in an action brought by any citizen of this state as to any person that entered into the contract or took assignment thereof, with actual knowledge of the prohibited conflict. In the case of a person other than an individual, the actual knowledge must be that of an individual or body finally approving the contract for the person.

(2) An action to void any contract shall be brought within one year after discovery of circumstances suggesting the existence of a violation.

(3) Any such decree voiding such contract may, to meet the ends of justice, provide for the reimbursement of any person for the reasonable value of all money, goods, material, labor, or services furnished under the contract, to the extent that the state or political subdivision has benefited thereby.

(4) Sections 49-14,102 and 49-14,103 shall not apply to a contract for labor which is negotiated or is being negotiated pursuant to the laws of this state.

49-14,103.01. Officer, defined; interest in contract prohibited; when. (1) For purposes of sections 49-14,103.01 to 49-14,103.06, unless the context otherwise requires, officer means (a) a member of the board of directors of a natural resources district, (b) a member of any board or commission of any county, school district, city, or village which spends and administers its own funds, who is dealing with a contract made by such board or commission, (c) any elected county, school district, educational service unit, city, or village official, and (d) a member of any board of directors or trustees of a hospital district as provided by the Nebraska Local Hospital District Act or a county hospital as provided by sections 23-3501 to 23-3519. Officer does not mean volunteer firefighters or ambulance drivers with respect to their duties as firefighters or ambulance drivers.

(2) Except as provided in section 49-1499.04 or 70-624.04, no officer may have an interest in any contract to which his or her governing body, or anyone for its benefit, is a party. The existence of such an interest in any contract shall render the contract voidable by decree of a court of competent jurisdiction as to any person who entered into the contract or took assignment of such contract with actual knowledge of the prohibited conflict.

(3) An action to have a contract declared void under this section may be brought by the county attorney, the governing body, or any resident within the jurisdiction of the governing body and shall be brought within one year after the contract is signed or assigned. The decree may provide for the reimbursement of any person for the reasonable value of all money, goods, material, labor, or services furnished under the contract, to the extent that the governing body has benefited thereby.

(4) The prohibition in this section shall apply only when the officer or his or her parent, spouse, or child (a) has a business association as defined in section 49-1408 with the business involved in the contract or (b) will receive a direct pecuniary fee or commission as a result of the contract.

(5) The prohibition in this section does not apply if the contract is an agenda item approved at a board meeting and the interested officer:(a) Makes a declaration on the record to the governing body responsible for approving the contract regarding the nature and extent of his or her interest prior to official consideration of the contract; (b) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the governing body declaring an interest in the contract would prevent the body with all members present from securing a quorum on the issue, then all members may vote on the matters; and (c) Does not act for the governing body which is party to the contract as to inspection or performance under the contract in which he or she has an interest.

(6) An officer who (a) has no business association as defined in section 49-1408 with the business involved in the contract or (b) will not receive a direct pecuniary fee or

commission as a result of the contract shall not be deemed to have an interest within the meaning of this section.

(7) The receiving of deposits, cashing of checks, and buying and selling of warrants and bonds of indebtedness of any such governing body by a financial institution shall not be considered a contract for purposes of this section. The ownership of less than five percent of the outstanding shares of a corporation shall not constitute an interest within the meaning of this section.

(8) If an officer's parent, spouse, or child is an employee of his or her governing body, the officer may vote on all issues of the contract which are generally applicable to (a) all employees or (b) all employees within a classification and do not single out his or her parent, spouse, or child for special action.

(9) Section 49-14,102 does not apply to contracts covered by sections 49-14,103.01 to 49-14,103.06.

(10)(a) This section does not prohibit a director of a natural resources district from acting as a participant in any of the conservation or other general district programs which are available for like participation to other residents and landowners of the district or from granting, selling, or otherwise transferring to such district any interest in real property necessary for the exercise of its powers and authorities if the cost of acquisition thereof is equal to or less than that established by a board of three credentialed real property appraisers or by a court of competent jurisdiction in an eminent domain proceeding.

(b) District payments to a director of a natural resources district of the fair market value for real property owned by him or her and needed for district projects, or for cost sharing for conservation work on such director's land or land in which a director may have an interest, shall not be deemed subject to this section.

49-14,103.02. Contract with officer; information required; ledger maintained. (1) The person charged with keeping records for each governing body shall maintain separately from other records a ledger containing the information listed in subdivisions (1)(a) through (e) of this section about every contract entered into by the governing body in which an officer of the body has an interest and for which disclosure is made pursuant to section 49-14,103.01. Such information shall be kept in the ledger for five years from the date of the officer's last day in office and shall include the:

(a) Names of the contracting parties;

(b) Nature of the interest of the officer in question;

(c) Date that the contract was approved by the governing body;

(d) Amount of the contract; and

(e) Basic terms of the contract.

(2) The information supplied relative to the contract shall be provided no later than ten days after the contract has been signed by both parties. The ledger kept pursuant to this section shall be available for public inspection during the normal working hours of the office in which it is kept.

49-14,103.03. Open account with officer; how treated. (1) An open account established for the benefit of any governing body with a business in which an officer has an interest shall be deemed a contract subject to sections 49-14,103.01 to 49-14,103.06.

(2) The statement required to be filed by section 49-14,103.02 shall be filed within ten days after such account is opened. Thereafter, the person charged with keeping records for such governing body shall maintain a running account of amounts purchased on the open account.

(3) Purchases made from petty cash or a petty cash fund shall not be subject to sections 49-14,103.01 to 49-14,103.06.

49-14,103.04. Violations; penalties. (1) Any officer who knowingly violates sections 49-14,103.01 to 49-14,103.03 shall be guilty of a Class III misdemeanor.

(2) Any officer who negligently violates sections 49-14,103.01 to 49-14,103.03 shall be guilty of a Class V misdemeanor.

49-14,103.05. Governing body; prohibit certain contracts. Notwithstanding sections 49-14,103.01 to 49-14,103.03, any governing body may prohibit contracts over a specific dollar amount in which an officer of such body may have an interest.

49-14,103.06. Governing body; exempt certain contracts. Any governing body may exempt from sections 49-14,103.01 to 49-14,103.03 contracts involving one hundred dollars or less in which an officer of such body may have an interest.

49-14,103.07. Filing of potential conflict of interest statement not required; when. Individuals required to make disclosures pursuant to section 49-1499.04 or sections 49-14,103.01 to 49-14,103.06 shall not be required to file potential conflict of interest statements pursuant to section 49-1499.03.

49-14,104. Official or full-time employee of executive branch; not to represent a person or act as an expert witness; when; violation; penalty. (1) An official or full-time employee of the executive branch of state government shall not represent a person or act as an expert witness for compensation before a government body when the action or nonaction of the government body is of a nonministerial nature, except in a matter of public record in a court of law.

(2) This prohibition shall not apply to an official or employee acting in an official capacity.

(3) Any person violating this section shall be guilty of a Class III misdemeanor.

(e) Nebraska Accountability and Disclosure Commission

49-14,105. Nebraska Accountability and Disclosure Commission; established; members; appointment; procedure. There is hereby established the Nebraska Accountability and Disclosure Commission. The commission shall be composed of nine members, including the Secretary of State. The eight appointed members shall be appointed, subject to the provisions of section 49-14,110, as follows:

(1) Four members shall be appointed by the Governor in the following manner:

(a) One member from each of two lists submitted by the Legislature. Each list shall contain at least five individuals who are qualified to serve pursuant to section 49-14,106 and subsection (2) of section 49-14,111; and

(b) Two members from the citizenry of the state at large; and

(2) Four members shall be appointed by the Secretary of State in the following manner:

(a) One member from a list of at least five individuals who are qualified to serve pursuant to section 49-14,106 and subsection (2) of section 49-14,111 submitted by the Democrat state chairperson;

(b) One member from a list of at least five individuals who are qualified to serve pursuant to section 49-14,106 and subsection (2) of section 49-14,111 submitted by the Republican state chairperson; and

(c) Two members from the citizenry of the state at large.

49-14,106. Commission members; appointment. The Governor and Secretary of State shall make their appointments in such a manner as to assure that not more than four of the eight appointed members of the commission shall be from the same political party and at least one member shall be registered as an independent and such person shall have been so registered for at least two years prior to his appointment. The appointments provided for in subdivisions (1)(a), (2)(a), and (2)(b) of section 49-14,105 shall be made prior to any other appointments. The appointment provided for in subdivision (1)(b) of section 49-14,105 shall precede the appointment provided for in subdivision (2)(c) of section 49-14,105.

49-14,107. Memberships on commission; increased; when; manner. If a political party other than a legally recognized party shall receive at least five percent of the entire vote of the state at a general election, the membership of the commission shall be increased by one. The additional member shall be appointed by the Governor from a list of at least five individuals who are qualified to serve pursuant to section 49-14,106 and subsection (2) of section 49-14,111 submitted by the state chairperson of the political party receiving such five percent vote and shall be subject to confirmation by the Legislature in the same manner as the other appointed commissioners are selected and confirmed. If two or more of the individuals whose names appear on such list submitted to the Governor are unwilling to withdraw from activities or resign from positions as required by section 49-14,114, the Governor shall follow the procedure prescribed in section 49-14,112. Should any political party fail to poll at least five percent of the entire vote of the state at a general election, the position of that party shall be terminated, except that any person serving as a member may serve to the end of that person's term.

49-14,108. Commission; members; file a statement of financial interests; when. Each person appointed to the commission by the Governor or the Secretary of State shall file with the commission a statement of financial interests, pursuant to sections 49-1493 to 49-14,104, prior to assuming his or her duties or prior to the legislative confirmation hearing, whichever occurs first.

49-14,109. Legislative committee; conduct open hearings of persons appointed to the commission. The appropriate legislative committee, to be determined under the rules of the Legislature, shall conduct open hearings with respect to the qualifications of each person appointed to the commission and submitted for approval by the Governor or the Secretary of State, and under no circumstances may such hearings be closed to the public. Hearings need not be held regarding a person who has, in a written letter to the Governor, withdrawn his or her name from consideration.

49-14,110. Commission; appointments; legislative approval. All appointments whether initial or subsequent shall be subject to the approval of a majority of the members of the Legislature, if the Legislature is in session. If the Legislature is not in session, any appointment shall be temporary until the next session of the Legislature, at which time a majority of the members of the Legislature may approve or disapprove such appointment.

49-14,111. Commission; members; terms. (1) The appointed members of the commission shall serve for terms of six years, except that, of the members first appointed:

(a) The Governor shall designate (i) one individual from a list submitted by the Legislature to serve a term of one year; (ii) the individual appointed at large to serve a term of three years; (iii) one individual from a list submitted by the Legislature to serve a term of five years; and (iv) an additional individual appointed at large to serve a term of six years; and

(b) The Secretary of State shall designate (i) the individual from the list submitted by the Democrat state chairperson to serve a term of two years; (ii) the individual appointed at large to serve a term of four years; (iii) the individual from the list submitted by the Republican state chairperson to serve a term of six years; and (iv) the additional individual appointed at large to serve a term of six years.

(2) All succeeding appointments to the commission shall be made in the same manner as the original appointments are made and succeeding appointees shall have the same qualifications as their predecessors. Each such appointment shall be made in such a manner so that by succeeding appointments the appointed membership of the commission consists of not more than three members from any one congressional district.

49-14,112. Commission; members; vacancy; how filled. (1) When a vacancy occurs by expiration of a term of office or otherwise, which vacancy is subject to an appointment from a list pursuant to the provisions of section 49-14,105, such list shall be submitted to the Governor or the Secretary of State not later than thirty days after such vacancy occurs.

(2) If the appointment is subject to a list pursuant to subdivision (1)(a) of section 49-14,105, and the Legislature is not in session, such list may be submitted by the Executive Board of the Legislative Council.

(3) The Governor or the Secretary of State shall make his or her appointment within thirty days of receiving the list provided for in section 49-14,105 unless two or more of the individuals whose names appear on the list are unwilling to withdraw from activities or resign from positions as required by section 49-14,114. If such individuals are unwilling to so withdraw or resign, the Governor or the Secretary of State shall notify the provider of the list. Within thirty days after such notification is received, a new list of names of at least five individuals shall be submitted to the Governor or Secretary of State. Such new list shall not include the individuals included in the initial list who were unwilling to withdraw from activities or resign from positions as required by section 49-14,114.

(4) The Governor or Secretary of State shall appoint an individual from the new list within thirty days of receipt unless two or more of the individuals whose names appear on the second list are unwilling to withdraw from activities or resign from positions as required by section 49-14,114. In such event, the Governor or Secretary of

State shall appoint an individual of his or her own choosing within thirty days after the receipt of the new list.

(5) If the Governor or Secretary of State does not receive the initial list within thirty days of a vacancy, the Governor or Secretary of State may make an appointment of his or her own choosing. If the Governor or Secretary of State does not receive the second list within thirty days after notification to the provider of the list, the Governor or Secretary of State may make an appointment of his or her own choosing.

(6) All appointments of the Governor or Secretary of State shall be subject to sections 49-14,106 and 49-14,110 and subsection (2) of section 49-14,111.

(7) No individual appointed to the commission shall serve more than one full six-year term on the commission.

49-14,113. Individual appointed to fill a vacancy; term. An individual appointed to fill a vacancy, occurring other than by the expiration of a term of office, shall be appointed for the unexpired term of the member such individual succeeds and shall be eligible for appointment to one full six-year term thereafter.

49-14,114. Commission; appointed members; prohibited acts; resignation required; when. (1) No appointed individual, while a member of the commission, shall engage in any activity or hold any position or office which is regulated by the commission as follows: (a) Lobbying; (b) being a public official, a public employee, or a state elective official; (c) campaigning for the election or appointment of himself or herself to an elective public office; or (d) holding an office in any political party or political committee.

(2) An appointed individual shall withdraw from any activity and resign from any position or office regulated by the commission prior to beginning his or her term on the commission.

(3) Nothing in this section shall be construed to limit an appointed individual's right to vote in any election or to limit his or her right to make contributions.

49-14,115. Member or employee of commission; confidential information; disclosure, when; violation; penalty. No member or employee of the commission shall disclose or discuss any statements, reports, records, testimony, or other information or material deemed confidential by the Nebraska Political Accountability and Disclosure Act unless ordered by a court or except as necessary in the proper performance of such member's or employee's duties under the act. Any member who violates this section shall be guilty of a Class III misdemeanor.

49-14,116. Commission; members; removal; procedure. Members may be removed by the Governor for inefficiency, neglect of duty, misconduct in office, mental or physical disability, or for taking part in activities prohibited by section 49-14,114 or 49-14,115, but only after delivering to the member a copy of the charges and affording him an opportunity to be publicly heard in person, or by counsel, in his own defense, upon not less than ten days' notice. Such hearing shall be held before the Governor.

49-14,117. Commission; officers; duties. The commission shall organize by selecting a chairperson, a vice-chairperson, and a secretary from among its members, who shall hold office at the pleasure of the commission. The vice-chairperson shall act as chairperson in the absence of the chairperson or in the event of a vacancy in that

position. The secretary shall keep all records of meetings and actions taken by the commission.

49-14,118. Commission; quorum. Five members of the commission shall constitute a quorum and the concurrence of five members of the commission shall be required for any action or recommendation of the commission or any sanction which may be imposed pursuant to section 49-14,126.

49-14,119. Commission; meetings; records; notice. The commission shall meet at such times and places as shall be determined by the commission and shall keep a record of its proceedings. Special meetings may be called by the chairperson. Such special meetings shall be called by such chairperson upon receipt of a written request signed by three or more members of the commission. Written notice of the time and place of all meetings shall be mailed in advance to each member of the commission by the secretary.

49-14,120. Commission; members; compensation. The Secretary of State shall receive no compensation for services as a commission member other than any salary allowed by law, but shall be reimbursed for actual and necessary expenses. The appointed members shall be paid a per diem of fifty dollars for each day actually and necessarily engaged in the performance of their duties as members of such commission in addition to such expense allowance. Reimbursement for expenses shall be as provided in sections 81-1174 to 81-1177.

49-14,121. Commission; personnel; executive director; duties; assistance from other agencies; exempt from personnel system. The commission shall employ an executive director and may employ a general counsel and such other staff as are necessary to carry out its duties pursuant to the Nebraska Political Accountability and Disclosure Act. The executive director shall serve at the pleasure of the commission and shall be solely responsible to it. The executive director shall be responsible for the administrative operations of the commission and shall perform such other duties as may be delegated or assigned to him or her by the commission, except that the commission shall not delegate the making of regulations to the executive director. The commission may obtain the services of experts and consultants as necessary to carry out its duties pursuant to the act. Unless prohibited by law, the Tax Commissioner, the Auditor of Public Accounts, the Attorney General, and the county attorneys shall make available to the commission such personnel, facilities, and other assistance as the commission may request. Members of the commission shall be exempted from the provisions of Chapter 81, article 13, except that they may be covered by the State Personnel System through specific agreement between the commission and the personnel division of the Department of Administrative Services.

49-14,122. Commission; field investigations and audits; purpose. The commission shall make random field investigations and audits with respect to campaign statements and activity reports filed with the commission under the Campaign Finance Limitation Act and the Nebraska Political Accountability and Disclosure Act. Except for audits conducted pursuant to the Campaign Finance Limitation Act, any audit or investigation conducted of a candidate's campaign statements during a campaign shall include an audit or investigation of the statements of his or her opponent or opponents

as well. The commission may also carry out field investigations or audits with respect to any campaign statement, registration, report, or other statement filed under the Nebraska Political Accountability and Disclosure Act if the commission or the executive director deems such investigations or audits necessary to carry out the purposes of the act.

49-14,123. Commission; duties. In addition to any other duties prescribed by law, the commission shall:

(1) Prescribe and publish, after notice and opportunity for public comment, rules and regulations to carry out the Campaign Finance Limitation Act and the Nebraska Political Accountability and Disclosure Act pursuant to the Administrative Procedure Act;

(2) Prescribe forms for statements and reports required to be filed pursuant to the Campaign Finance Limitation Act and the Nebraska Political Accountability and Disclosure Act and furnish such forms to persons required to file such statements and reports;

(3) Prepare and publish one or more manuals explaining the duties of all persons and other entities required to file statements and reports by the acts and setting forth recommended uniform methods of accounting and reporting for such filings;

(4) Accept and file any reasonable amount of information voluntarily supplied that exceeds the requirements of the acts;

(5) Make statements and reports filed with the commission available for public inspection and copying during regular office hours and make copying facilities available at a cost of not more than fifty cents per page;

(6) Compile and maintain an index of all reports and statements filed with the commission to facilitate public access to such reports and statements;

(7) Prepare and publish summaries of statements and reports filed with the commission and special reports and technical studies to further the purposes of the acts;

(8) Review all statements and reports filed with the commission in order to ascertain whether any person has failed to file a required statement or has filed a deficient statement;

(9) Preserve statements and reports filed with the commission for a period of not less than five years from the date of receipt;

(10) Issue and publish advisory opinions on the requirements of the acts upon the request of a person or government body directly covered or affected by the acts. Any such opinion rendered by the commission, until amended or revoked, shall be binding on the commission in any subsequent charges concerning the person or government body who requested the opinion and who acted in reliance on it in good faith unless material facts were omitted or misstated by the person or government body in the request for the opinion;

(11) Act as the primary civil enforcement agency for violations of the Nebraska Political Accountability and Disclosure Act and the rules or regulations promulgated thereunder and act as the primary civil enforcement agency for violations of the Campaign Finance Limitation Act and the rules or regulations promulgated thereunder;

(12) Receive all late filing fees, civil penalties, and interest imposed pursuant to the Campaign Finance Limitation Act or the Nebraska Political Accountability and Disclosure Act, seek the return of any amount as provided in section 32-1606, and seek the repayment of any amount as provided in section 32-1607 and remit all such funds to the State Treasurer for credit to the Campaign Finance Limitation Cash Fund; and

(13) Prepare and distribute to the appropriate local officials statements of financial interest, campaign committee organization forms, filing instructions and forms, and such other forms as the commission may deem appropriate.

49-14,123.01. Commission; duty to provide information. The commission shall provide copies of statements, reports, parts of reports, advisory opinions, and public information prepared by the commission to any person on request at a reasonable cost to be determined by the commission.

49-14,123.02. Repealed. Laws 2005, LB 242, s. 70..

49-14,124. Alleged violation; preliminary investigation by commission; notice. (1) The commission shall, by way of preliminary investigation, investigate any alleged violation of the Nebraska Political Accountability and Disclosure Act, or any rule or regulation adopted and promulgated thereunder, upon:(a) The receipt of a complaint signed under oath which contains at least a reasonable belief that a violation has occurred; (b) The recommendation of the executive director; or (c) The commission's own motion.

(2) The commission shall, by way of preliminary investigation, investigate any alleged violation of the Campaign Finance Limitation Act, or any rule or regulation promulgated thereunder, upon: (a) The recommendation of the executive director; or (b) The commission's own motion.

(3) For the purposes of conducting preliminary investigations under either the Campaign Finance Limitation Act or the Nebraska Political Accountability and Disclosure Act, the commission shall have the powers possessed by the courts of this state to issue subpoenas, and the district court shall have jurisdiction to enforce such subpoenas.

(4) The executive director shall notify any person under investigation by the commission of the investigation and of the nature of the alleged violation within five days after the commencement of the investigation.

(5) Within fifteen days after the filing of a sworn complaint by a person alleging a violation, and every thirty days thereafter until the matter is terminated, the executive director shall notify the complainant and the alleged violator of the action taken to date by the commission together with the reasons for such action or for nonaction.

(6) Each governing body shall cooperate with the commission in the conduct of its investigations.

49-14,124.01. Preliminary investigation; confidential; exception. All commission proceedings and records relating to preliminary investigations shall be confidential until a final determination is made by the commission unless the person alleged to be in violation of the Nebraska Political Accountability and Disclosure Act or the Campaign Finance Limitation Act requests that the proceedings be public. If the commission determines that there was no violation of either act or any rule or regulation adopted and promulgated under either act, the records and actions relative to the investigation and determination shall remain confidential unless the alleged violator requests that the records and actions be made public. If the commission determines that there was a violation, the records and actions shall be made public as soon as practicable after the determination is made.

49-14,124.02. Commission; possible criminal violation; referral to Attorney General; duties of Attorney General. At any time after the commencement of a preliminary investigation, the commission may refer the matter of a possible criminal violation of the Campaign Finance Limitation Act or the Nebraska Political Accountability and Disclosure Act to the Attorney General for consideration of criminal prosecution. The fact of the referral shall not be subject to the confidentiality provisions of §49-14,124.01. The Attorney General shall determine if a matter referred by the commission will be criminally prosecuted. If the Attorney General determines that a matter will be criminally prosecuted, he or she shall advise the commission in writing of the determination. If the Attorney General determines that a matter will not be criminally prosecuted, he or she shall advise the commission in writing of the determination. The fact of the declination to criminally prosecute shall not be subject to the confidentiality provisions of §49-14,124.01.

49-14,125. Preliminary investigation; terminated, when; violation; effect; powers of commission; subsequent proceedings; records. (1) If, after a preliminary investigation, it is determined by a majority vote of the commission that there is no probable cause for belief that a person has violated the Nebraska Political Accountability and Disclosure Act or the Campaign Finance Limitation Act or any rule or regulation adopted and promulgated thereunder or if the commission determines that there is insufficient evidence to reasonably believe that the person could be found to have violated either act, the commission shall terminate the investigation and so notify the complainant and the person who had been under investigation.

(2) If, after a preliminary investigation, it is determined by a majority vote of the commission that there is probable cause for belief that the Nebraska Political Accountability and Disclosure Act or the Campaign Finance Limitation Act or a rule or regulation adopted and promulgated thereunder has been violated and if the commission determines that there is sufficient evidence to reasonably believe that the person could be found to have violated either act, the commission shall initiate appropriate proceedings to determine whether there has in fact been a violation. The commission may appoint a hearing officer to preside over the proceedings.

(3) All proceedings of the commission pursuant to this section shall be by closed session attended only by those persons necessary to the investigation of the alleged violation, unless the person alleged to be in violation of either act or any rule or regulation adopted and promulgated thereunder requests an open session.

(4) The commission shall have the powers possessed by the courts of this state to issue subpoenas in connection with proceedings under this section, and the district court shall have jurisdiction to enforce such subpoenas.

(5) All testimony shall be under oath which shall be administered by a member of the commission, the hearing officer, or any other person authorized by law to administer oaths and affirmations.

(6) Any person who appears before the commission shall have all of the due process rights, privileges, and responsibilities of a witness appearing before the courts of this state.

(7) All witnesses summoned before the commission shall receive reimbursement as paid in like circumstances in the district court.

(8) Any person whose name is mentioned during a proceeding of the commission and who may be adversely affected thereby shall be notified and may appear personally

before the commission on that person's own behalf or file a written statement for incorporation into the record of the proceeding.

(9) The commission shall cause a record to be made of all proceedings pursuant to this section.

(10) At the conclusion of proceedings concerning an alleged violation, the commission shall deliberate on the evidence and determine whether there has been a violation of the Campaign Finance Limitation Act or the Nebraska Political Accountability and Disclosure Act.

49-14,126. Commission; violation; civil or criminal prosecution; orders. (1) The commission, upon finding that there has been a violation of the Nebraska Political Accountability and Disclosure Act or any rule or regulation promulgated thereunder, may issue an order requiring the violator to do one or more of the following:

(a) Cease and desist violation;

(b) File any report, statement, or other information as required; or

(c) Pay a civil penalty of not more than two thousand dollars for each violation of the act, rule, or regulation.

(2) If the commission finds a violation of the Campaign Finance Limitation Act, the commission shall assess a civil penalty as required under section 32-1604, 32-1606.01, or 32-1612.

49-14,127. Mandamus to compel civil action; when. Any individual who believes that a violation of the Nebraska Political Accountability and Disclosure Act has occurred may, after exhausting the administrative remedies provided by the act, bring a civil action to compel the commission to fulfill its responsibilities under the act, or may bring a civil action against any person or persons to compel compliance with the act.

49-14,128. Reasonable attorney's fees; court order. The court may order payment of reasonable attorney fees and court costs to a successful plaintiff in a suit brought pursuant to section 49-14,127. If the court finds that an action was brought without reasonable cause, the court may order the plaintiff to pay reasonable attorney fees and court costs incurred by the defendant.

49-14,129. Commission; suspend or modify reporting requirements; conditions. The commission, by order, may suspend or modify any of the reporting requirements of the Campaign Finance Limitation Act or the Nebraska Political Accountability and Disclosure Act, in a particular case, for good cause shown, or if it finds that literal application of such acts works a manifestly unreasonable hardship and if it also finds that such suspension or modification will not frustrate the purposes of such acts. Any such suspension or modification shall be only to the extent necessary to substantially relieve the hardship. The commission shall suspend or modify any reporting requirements only if it determines that facts exist that are clear and convincing proof of the findings required by this section.

49-14,130. Repealed. Laws 2005, LB 242, s. 70.

49-14,131. Appeal; procedure. Any final decision by the commission in a contested case or a declaratory ruling made pursuant to the Nebraska Political

Accountability and Disclosure Act may be appealed. The appeal shall be in accordance with the Administrative Procedure Act.

49-14,132. Filings; limitation of use. Information copied from campaign statements, registration forms, activity reports, statements of financial interest, and other filings required by the Nebraska Political Accountability and Disclosure Act shall not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, except that (1) the name and address of any political committee, corporation, labor organization, or industry, trade, or professional association may be used for soliciting contributions from such committee, corporation, organization, or association and (2) the use of information copied or otherwise obtained from statements, forms, reports, and other filings required by the act in newspapers, magazines, books, or other similar communications is permissible as long as the principal purpose of using such information is not to communicate any contributor information listed thereon for the purpose of soliciting contributions or for other commercial purposes.

49-14,133. Criminal prosecution; Attorney General; concurrent jurisdiction with commission. The Attorney General has jurisdiction to enforce the criminal provisions of the Campaign Finance Limitation Act and the Nebraska Political Accountability and Disclosure Act. The county attorney of the county in which a violation of the Campaign Finance Limitation Act or the Nebraska Political Accountability and Disclosure Act occurs shall have concurrent jurisdiction.

49-14,134. False statement or report; unlawful; penalty. In addition to penalties otherwise provided in the Nebraska Political Accountability and Disclosure Act, any person who files a statement or report required under the act knowing that information contained in the statement or report is false or that the verification statement required on the document is false shall be guilty of a Class IV felony.

49-14,135. Violation of confidentiality; perjury; penalty. (1) Except as otherwise provided in the Nebraska Political Accountability and Disclosure Act, any person who violates the confidentiality of a commission proceeding pursuant to the act shall be guilty of a Class III misdemeanor.

(2) A person who willfully affirms or swears falsely in regard to any material matter before a commission proceeding pursuant to the act shall be guilty of a Class IV felony.

49-14,136. Statute of limitations. Prosecution for violation of the Nebraska Political Accountability and Disclosure Act shall be commenced within three years after the date on which the violation occurred.

49-14,137. Discipline of public officials or employees; effect of act. The penalties prescribed in the Nebraska Political Accountability and Disclosure Act do not limit the power of the Legislature to discipline its own members or impeach a public official and do not limit the power of agencies or commissions to discipline officials or employees.

49-14,138. Local laws of political subdivisions; effect of act. No political subdivision or municipality within the State of Nebraska in which candidates for their elective offices or elected officials are subject to the requirements of the Nebraska Political Accountability and Disclosure Act shall require compliance with local provisions governing campaign receipts and expenditures or financial disclosures which are different from those established by the act.

49-14,139. Forms; distribution. The county clerk or election commissioner in each county shall distribute forms prepared by the commission to any person required to file any statement or report pursuant to the Nebraska Political Accountability and Disclosure Act other than forms or statements under sections 49-1480 to 49-1492.01. Such forms shall include, but not be limited to, filing forms and instructions, statements of financial interest, and campaign committee organization forms.

49-14,140. Nebraska Accountability and Disclosure Commission Cash Fund; created; use; investment. The Nebraska Accountability and Disclosure Commission Cash Fund is hereby created. The fund shall consist of funds received by the commission pursuant to sections 49-1449.01, 49-1470, 49-1480.01, 49-1482, 49-1495, 49-14,123, and 49-14,123.01. The fund shall not include late filing fees or civil penalties assessed and collected by the commission. The fund shall be used by the commission in administering the Nebraska Political Accountability and Disclosure Act. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

49-14,141. Digital and electronic filing; procedures. The commission may adopt procedures for the digital and electronic filing of any report or statement required by the Nebraska Political Accountability and Disclosure Act. Any procedures for digital filing shall comply with the provisions of section 86-611. The commission may adopt authentication procedures to be used as a verification process for statements or reports filed digitally or electronically. Compliance with authentication procedures adopted by the commission shall have the same validity as a signature on any report, statement, or verification statement.