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Policy Resolutions are due to Whittney by **November 6, 2026.**

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2026 POLICY GUIDES

Affordable Housing

Issue

Affordable housing continues to be a major challenge for many rural Nebraska communities. In some areas, jobs are available, but communities struggle to attract and retain workers because there are not enough affordable homes, rental units, or move-in ready housing options.

Background

The 2026 Nebraska legislative session addressed affordable workforce housing by passing several major legislation bills designed to fund and overhaul the state's housing programs. Faced with housing and worker shortages, the Unicameral focused on structural overhauls and dedicated revenue streams.

LB 1067 established a permanent, ongoing funding stream for workforce housing. It increases the state documentary stamp tax by \$1 per \$1,000 of property value during real estate transactions and splits the revenue evenly between the Rural Workforce Housing Investment Fund and the Middle-Income Workforce Housing Investment Fund.

LB 768 and LB 819 shifted the administration of the state's major housing programs from the Department of Economic Development to the Nebraska Investment Finance Authority to streamline housing finance compliance. Furthermore, the package extends the sunset dates for both the Rural Workforce Housing and Middle-Income Workforce Housing grant programs out to fiscal year 2031-32 and adjusted maximum construction cost definitions to factor in inflation.

LB 803 created state-incentivized savings accounts allowing up to \$5,000 for individuals and \$10,000 for married couples annually to assist Nebraskans in entering the home-buying market.

Recognizing that more work remains, the Legislature also introduced interim studies to prepare for next year, including LR 460 to examine whether local residential building codes and development regulations are cost-prohibitive to workforce housing, and LR 454 to find alternate funding sources to combat the affordable housing shortage.

Farm Bureau Policy

RURAL ECONOMIC DEVELOPMENT (2023). We support a tax incentive for rural communities to help fund housing and daycare development. We also encourage the development of age-in-place facilities, i.e., senior duplexes, to open up larger family houses for younger families.

Questions

- Are Nebraska Farm Bureau's (NEFB) current policies on affordable rural housing adequate?
- Are the legislative changes made in the 2026 session sufficient for addressing this issue?
- Should NEFB revisit its policy on this matter to consider subjects such as building codes and other contributors to the unaffordability of housing?

2026 POLICY GUIDES

Agricultural Business Startup Incentives

Issue

Strengthening Nebraska's rural economy is of paramount importance. Currently, there are few incentives in the ImagiNE Nebraska Act, the Nebraska Advantage Act, and the Site and Building Development Act that are available to agricultural business startups.

Background

Two of Nebraska Farm Bureau's board-approved priorities are growing Nebraska's livestock industry and supporting agriculture-related economic development. To encourage agricultural business startups through Nebraska's primary incentive programs, Nebraska would need to adjust statutory language to lower entry barriers, broaden qualifying activities, and prioritize early-stage capital needs.

The ImagiNE Nebraska Act replaced the Nebraska Advantage Act in 2021. It currently requires specific investment and employment benchmarks, which can be difficult for small startups to hit. Lowering the minimum threshold to create a resolute Ag-Tech Startup Tier to \$100,000 and two employees specifically for ag-startups would broaden accessibility. Explicitly adding precision agriculture technology development or sustainable agriculture-input manufacturing to the list of qualified business activities would be beneficial. Allowing startups to access the ImagiNE Revolving Loan Fund based on projected credits rather than earned credits and providing critical early-stage infrastructure and job training capital would provide much-needed boosts to rural startups.

While the Nebraska Advantage Act stopped accepting new applications on Dec. 31, 2020, its framework (like the Rural Development Act) remains influential. The Rural Development Act specifically targeted rural investment. Modifying it to include a Beginning Ag-Processor track with higher wage credits (e.g., 10% instead of 6%) would incentivize startups to stay in rural Nebraska. Currently, livestock modernization requires a \$50,000 investment. Extending low-threshold rules to Agricultural Technology and Software startups would create a similar incentive for non-livestock ag businesses.

Farm Bureau Policy

NONE

Questions

- Would Nebraska Farm Bureau (NEFB) support or oppose creating such incentives to advance efforts to grow Nebraska's livestock industry and strengthen the rural economy?
- To what extent do NEFB members consider solutions such as those proposed to be effective in generating a stronger rural economy?
- What are the appropriate guardrails that NEFB members want in place to ensure the best return on the state's investment?

2026 POLICY GUIDES

Agricultural Data Privacy

Issue

In 2026, the Nebraska State Legislature passed LB 525, the Agricultural Data Privacy Act. Among its many provisions, the bill focused on protecting data being generated on farms or ranches, however implementation and expansion of the law remains an important topic.

Background

Agricultural data is becoming more valuable as producers rely on precision agriculture tools, livestock technology, software, telematics, sustainability programs and digital platforms. This data can include information tied to land, crops, livestock, farm management, sustainability practices, finances and production decisions.

During the 2026 legislative session, LB 525 passed and adopted the Agricultural Data Privacy Act. The bill states that agricultural data is a proprietary business asset that originates from the farm, land, devices and equipment of agricultural producers. It also provides that producers own and control agricultural data originating from their farm, land, device or equipment.

LB 525 prohibits the sale of agricultural data without the producer's express written consent and requires contracts involving agricultural data to include language prohibiting sale without that consent. The bill also requires reasonable safeguards to protect producers' data.

While LB 525 was a major step forward, questions remain. The bill includes exemptions for aggregated data, derived data, certain service-related uses, legal obligations, cybersecurity responses and other disclosures. It is enforced by the state attorney general and does not create a private right of action.

For Nebraska Farm Bureau (NEFB) members, the question is whether LB 525 is enough or whether additional protections are needed to ensure farmers and ranchers remain in control of their agricultural data.

Farm Bureau Policy

AGRICULTURE DATA (2026). We believe that an agricultural producer retains all rights, title, and interest in and to any agricultural data originating on the farm. Producers should not be denied access to their data or the right to its portability. Anyone who possesses or uses producer data without permission or uses it in a way that harms the producer, should be held accountable.

CYBERSECURITY (2022). The protection of data within the food production and processing sector is vital to the economic future of our state and nation. NEFB supports continued investment in infrastructure needed to defend against cyberattacks, the inclusion of agriculture as a critical industry, and preparedness education for critical industries.

Questions

- Given that LB 525 relies solely on attorney general enforcement, should NEFB advocate for a private right of action or statutory liquidated damages to ensure producers can directly hold bad actors accountable?
- How should NEFB define the legal boundaries of aggregated and derived data in future legislation to prevent tech providers from using a producer's raw data to build proprietary tools without fair compensation or true anonymity?
- To uphold our policy on data portability, should NEFB support legislation that penalizes manufacturers who use proprietary software locks or format restrictions to block producers from transferring their data to third-party competitors?
- As artificial intelligence and machine learning models increasingly ingest ag data, what specific guardrails should NEFB propose to ensure that a farmer's proprietary production decisions are not used to train commercial AI models without explicit, secondary consent?

2026 POLICY GUIDES

Agricultural Planning and Zoning

Issue

Nebraska Farm Bureau (NEFB) has long supported the principle of local control in county-level project approvals. As communities evaluate new opportunities, this principle must be paired with accountability, informed decision-making and a commitment to agricultural growth. Planning and zoning committee members, county commissioners, and other local leaders responsible for economic development should recognize the significant benefits that new agricultural investments can bring to their communities, including increased tax revenue, quality employment opportunities, infrastructure improvements and long-term economic vitality. By embracing responsible growth, counties can strengthen their local economies while preserving Nebraska's agricultural heritage for future generations.

NEFB worked diligently during the 2025 and 2026 legislative sessions to develop a planning and zoning application process that ensures a timely and accountable timeline for permit approval. However, while timely review of permit applications is important, timeliness alone is insufficient to ensure that compliant projects receive fair consideration. Too often, projects that fully satisfy county regulations and established approval criteria are delayed, denied or subjected to unnecessary uncertainty despite meeting all objective requirements.

County Officials will now be statutorily obligated to base permitting decisions on the facts and merits of an application, not on subjective opinions or generalized opposition expressed during public hearings. Yet, in practice, applications continue to be denied due to impassioned testimony rooted in speculation, personal preference or other arbitrary concerns unrelated to the standards established in county regulations. This undermines the integrity and predictability of the planning and zoning process, discourages investment and creates barriers to responsible economic growth.

To preserve local control while ensuring fairness and consistency, Nebraska should strengthen safeguards that require permitting decisions to be based exclusively on objective, evidence-based criteria. Applicants who have met all applicable requirements should be able to rely on a transparent process that provides certainty, accountability and protection from arbitrary decision-making.

Compounding these challenges, an increasing number of counties are considering or implementing moratoriums on the acceptance and review of special exception and conditional use permit applications. In some cases, these moratoriums remain in place for a year or longer, effectively halting investment and development opportunities within a county. For agricultural and energy-related projects that require substantial planning and capital investment, prolonged regulatory uncertainty can discourage development altogether or redirect investment to neighboring states with more predictable permitting environments. While local governments often justify moratoriums as necessary to evaluate or revise zoning regulations, these actions create significant uncertainty for agricultural producers, landowners and businesses seeking to invest in Nebraska communities.

Moratoriums suspend the very processes established to evaluate projects on their individual merits and deny applicants the opportunity to have their proposals considered under existing regulations. The result is delayed economic activity, postponed job creation, reduced tax revenue potential and missed opportunities for rural growth.

Nebraska's planning and zoning framework should prioritize the continued review of applications, ensure regulatory certainty for applicants and prevent indefinite delays that impede responsible agricultural and economic development. Addressing the growing use of moratoriums is essential to maintaining a fair, transparent, and growth-oriented permitting process.

Background

The future growth of Nebraska's agricultural and energy sectors increasingly depends on the ability to secure local approvals for critical infrastructure projects, including livestock facilities, wind farms, solar developments and emerging technologies such as nuclear energy. These projects often represent significant investments in rural communities, generating tax revenue, creating jobs, and supporting long-term economic development. Yet the individuals charged with reviewing and approving these projects — planning and zoning committee members and county board officials — are frequently tasked with making complex decisions that require both a thorough understanding of local regulations and an appreciation of the broader economic and community benefits these projects can provide.

Legislative reforms supported by Nebraska Farm Bureau have improved the process by requiring counties to evaluate applications objectively and within defined timelines. These changes will help reduce unnecessary delays and reinforce the principle that decisions should be based on facts and established standards rather than subjective considerations.

While NEFB policy has helped advance meaningful improvements to the planning and zoning process, additional reforms are necessary to provide greater predictability, consistency and accountability. As competition for agricultural and energy investments continues to grow, Nebraska must ensure its permitting framework remains fair, transparent, and focused on encouraging responsible development that benefits rural communities and the state's economy.

Farm Bureau Policy

STATE POLICY:

WIND AND SOLAR ENERGY (2024). Nebraska Farm Bureau should protect the interests of Nebraskans while supporting wind and solar development opportunities for domestic use and export. We support wind and solar development and the additional income opportunities they could provide for farmers and ranchers as long as the reliability and low rates of public power are preserved, and landowners are made fully aware of the opportunities and risks associated with wind and solar farm leases on their property. We support state and local oversight but believe such regulations should not stand as a barrier to development. We support efforts to update and expand electricity transmission lines used to transport wind and solar generated electricity across the state and nation.

LIVESTOCK SITING (2024). Nebraska Farm Bureau works to advance objective policies that support Nebraska livestock producers and oppose subjective policies that allow for arbitrary and capricious decisions to be made that adversely impact producers, while also focusing on efforts to enhance opportunities to grow Nebraska's livestock sector and related value-added businesses.

NEFB should hold elected officials accountable for subjective decisions made that negatively impact a livestock producer's ability to develop their land or business in a way in which the producers deem beneficial to the economic sustainability of their enterprise.

ZONING (2026). We support local control and encourage counties to zone for orderly placement of livestock facilities as part of a comprehensive county land use plan. Since most county zoning boards and county board of supervisors/commissioners do not possess scientific expertise, the requirements for environmental standards and regulations should remain with the Nebraska Department of Water, Energy, and Environment (DWEE). We encourage the Nebraska Legislature to clearly define the roles of DWEE and county zoning authority in this issue. We encourage county zoning boards to reevaluate regulations that may hinder development of livestock facilities. Public notice and hearing requirements should be increased for the process of establishing new county zoning regulations.

We support the research and development of science-based tools to help assess odor and particulate movement from livestock operations. We strongly encourage county officials to utilize and adopt the livestock siting assessment matrix developed by the Nebraska Department of Agriculture to bring sound science and expertise to the locally controlled livestock siting process. We further encourage County Farm Bureaus to collaborate with county officials and work to utilize the assessment matrix in their respective counties. We believe the odor offset tool being developed by the University of Nebraska has tremendous potential for assisting producers in evaluating locations for livestock facilities. We believe the tool should be peer reviewed and a pilot program developed to test the application of this tool before counties incorporate the model into zoning regulations.

We oppose agriculture zoning ordinance authority for townships and support reform of state law to limit township authorities in this area. We are opposed to permanent or temporary moratoriums placed on the permitting of livestock facilities by county boards.

We support creating an appeals board for existing livestock operations who, due to the adoption and/or changes to zoning laws or encroachment of neighbors, are denied opportunities to grow their operations.

We support limiting how close landowners can plant trees or shrubs next to ag land property lines.

Questions

- While local control principles have been front and center for NEFB policy in the recent past, how can NEFB shape the way local officials make decisions? What policies are needed to ensure there are guardrails against decision-making based upon subjective considerations?
- What level of accountability should exist when local decisions deviate from established regulations or the objectivity now required under statute? Should there be a dedicated state agency or other entity that monitors and addresses appeals for local decisions?
- Are planning commission members and county board officials receiving adequate training on planning and zoning laws, regulatory requirements, and economic development impacts?
- Is Nebraska losing agricultural, livestock, renewable energy, or other infrastructure investments to neighboring states because of permitting uncertainty? If so, how does NEFB prevent this?
- Beyond LB 663, what specific statutory or regulatory changes should NEFB pursue to improve predictability and transparency in local permitting decisions?
- Should counties have the ability to implement moratoriums on special exceptions and conditional use permit applications? If so, should there be a maximum timeframe allowed (i.e. three months, six months)? What other limitations, if any, should there be?

2026 POLICY GUIDES

Brand Inspection

Issue

Since its passage in 1941, the Nebraska Livestock Brand Act has evolved, often as the result of the program's funding needs and oversight challenges. Those affected—producers, feeders, policy makers and other stakeholders — are often passionate about the significance of the Act's purpose and the effectiveness and continued relevance of the program.

During Nebraska's 109th Legislature, public hearings, Brand Committee meetings and introduced legislation brought Brand Act discussions to the forefront of agricultural policy. While changes were ultimately implemented, more debate is on the horizon. In order to be prepared for continued reformation, the membership should evaluate current Farm Bureau policy that impacts livestock owners under the Nebraska Livestock Brand Act.

Background

The Nebraska Livestock Brand Act was passed in 1941 with the purpose of ensuring identification and preventing theft of livestock in Nebraska. This same legislation created the Nebraska Brand Committee for the sole purpose of carrying out the Act, recording brands, conducting inspections and investigating theft. As part of its responsibilities, the Brand Committee registers and monitors brands, inspects cattle sold and transported and investigates reports of potential theft or fraudulent sales. Qualifying livestock within the brand inspection area, encompassing the western two-thirds of the state, is subject to inspection. Inspections can occur at livestock markets, private sales and slaughterhouses, ranches and feedyards within the brand inspection area and upon request east of the line. Registered feedlots are allowed to conduct inspections during reasonable times of the day, whereas other producers can only hold inspections during daylight hours.

In January of 2026, two new bills were introduced with differing purposes. The first sought to solidify the financial viability of the program through increased fees, and the second's aim was to essentially dissolve the program in favor of a voluntary statewide program that did not require inspections. After several contentious bill hearings and much negotiation, the 2026 legislative session ended with the following policy effective summer 2026:

- Increased the number of Brand Committee voting members from five to seven, with:
 - » One member from each of five defined brand inspection area districts (five members),
 - » One member who operates a cattle feeding operation, and
 - » One person who operates a livestock auction market within the brand inspection area;
- Increased the maximum renewal fee dollar amount from \$200 to \$400,

- Increased the maximum per head inspection fee from \$1.10 to \$1.50,
- Implemented a \$30/inspection travel surcharge,
- Provided that RFL's are subject to 25% of the per head inspection fee for non-RFLs per thousand head capacity or average annual inventory,
- Created an expectation of up to two annual audits for an RFL of up to 10% of the lot files of the cattle on feed as of the date of the audit with more audits possible if anomalies are found and/or the Brand Committee requests it,
- Created exceptions to inspections into backgrounding lots or registered feedyards in certain instances,
- Created the new designation of a registered dairy heifer development facility,
- Exempted cattle inspections for sale from or purchase into a qualified dairy, and
- Added qualified dairies to the RFL model with a registration fee of 25% per one thousand head capacity or average annual inventory.

The Brand Committee, which will be newly appointed in late August, met in June and raised the per head inspection fee to \$1.40 and the brand renewal fee to \$200.

Farm Bureau Policy

BRAND INSPECTION (2023). We support the work of the Brand Committee and believe the Committee should have the fee authority necessary to adequately fund its programs. Nebraska's brand inspection law should be broadened to encompass the entire state.

We recognize the need for a registered feedlot inspection program and believe an equitable fee structure should be developed to continue the program. We do not support an exemption from fees for feedlots participating in the program.

All female dairy animals from all farms who hold an active permit to sell milk should be exempt from Nebraska state brand laws unless they are being sold for meat production. All calves under the age of 30 days born from female dairy animals on farms who hold an active permit to sell milk in the state of Nebraska be exempt from Nebraska brand laws.

We support the state developing a policy for equitable and efficient transference of cattle across the brand inspection area line providing no change of ownership exists.

Questions

- What is an equitable fee schedule, and how is this fee schedule fair and appropriate for all producers in Nebraska?
- The brand inspection area was created in 1941 and specifically incorporated western Nebraska as an area that most benefited from the program. Does a statewide brand inspection area benefit feedlots and cow-calf producers equitably and in a way that benefits all universally across the state? Should Nebraska Farm Bureau continue to advocate for extending the brand inspection area statewide?

- A coded agency or departmental program is one that receives budgetary funds from and has stringent reporting requirements through the state's Department of Administrative Services. Currently the Brand Committee is a self-funded, independent entity that is not responsible to the state. Should the Brand Committee be a coded agency under the administration?
- Currently, Nebraska Farm Bureau policy supports exemption of inspection for female dairy animals as part of a permitted operation unless they are sold for meat production. Should the exemption from inspection extend to heifer development operations that may not be permitted for milk production?

2026 POLICY GUIDES

Carbon Markets

Issue

The intersection of agricultural commodity production, renewable energy incentives and environmental policy has culminated in the rapid expansion of carbon markets, fundamentally redefining the bioeconomy. For Nebraska's farming and ranching members, the agricultural industry is actively transitioning from traditional volume-based biofuel incentives to performance-based carbon intensity metrics. This massive shift is primarily driven by the emergence of the federal Section 45Z Clean Fuel Production Tax Credit, the anticipated rapid expansion of the Sustainable Aviation Fuel (SAF) industry, and the new infrastructure requirements for carbon capture and sequestration pipelines. While these developments present unprecedented financial opportunities for rural economies, they also introduce significant complications. These challenges include complex regulatory hurdles, logistical supply chain bottlenecks, severe data privacy concerns regarding farm-level agronomic records and deeply contentious private property rights challenges surrounding the use of eminent domain for pipeline routing.

Background

The modern agricultural bioeconomy extends far beyond the traditional conversion of corn to ethanol or soybeans to biodiesel. It now encompasses a highly monetized, data-driven ecosystem where the environmental footprint of agricultural production is treated as an economically significant attribute, entirely separate from the physical crop yield itself. In the context of this modern bioeconomy and federal tax policy, the fundamental currency of value is the Carbon Intensity (CI) score. A CI score is a comprehensive lifecycle assessment of the greenhouse gas emissions associated with producing, transporting, converting and ultimately consuming a fuel, traditionally measured in kilograms of carbon dioxide equivalent per million British Thermal Units of energy produced. Historically, a bushel of corn was treated identically by end-users regardless of the agronomic practices used to grow it. However, under the new carbon market paradigm, specific farming practices utilized at the field level are quantified to establish a farm-specific CI score.

When a producer utilizes climate-smart agriculture practices, the carbon sequestered in the soil or the emissions avoided during cultivation directly reduce the overall CI score of the harvested grain. Practices that heavily influence a crop's score include transitioning to no-till or strip-till systems, integrating winter cover crops, optimizing nutrient management through precision agriculture and utilizing enhanced efficiency fertilizers or low-carbon ammonia. If an ethanol or biodiesel refinery purchases this low-carbon grain, the facility can dramatically lower the lifecycle CI score of its finished biofuel. The federal government, in turn, provides lucrative tax credits to the biofuel producer based on how low that final score drops below a specific statutory baseline. For the first time, the United States tax code treats a gallon of fuel as a carbon-reduction service, rewarding producers based on the precision of their lifecycle emissions rather than the raw volume of their output.

The Nebraska bioeconomy relies on several interconnected pathways to transform agricultural outputs into low-carbon energy, each presenting unique opportunities and challenges. Corn remains the primary feedstock for United States ethanol production, and by lowering the CI score of the corn at the farm gate while capturing biogenic carbon emitted during industrial fermentation, ethanol facilities can achieve ultra-low or negative scores to qualify for maximum federal subsidies. Additionally, the aviation sector represents a massive new demand vector for Nebraska commodities through the production of SAF, a drop-in replacement for conventional jet fuel. SAF can be produced from lipid feedstocks, such as soybean oil and animal fats, or through advanced alcohol-to-jet technologies utilizing ethanol, provided these commodities meet strict carbon reduction thresholds. Finally, livestock operations play a critical and expanding role in the bioeconomy, as anaerobic digesters can convert manure and agricultural waste into renewable natural gas, while animal fats and soybean oil serve as primary feedstock for biodiesel and renewable diesel.

Farm Bureau Policy

STATE POLICY:

CARBON MARKETS (2022). We support research and education to create standards in the climate and carbon credit market.

CLIMATE CHANGE (2025). We oppose laws or policies that implicate agricultural activity of any kind as a cause for climate change without empirical evidence.

PIPELINE (2023). We believe the development of energy infrastructure, including pipelines, is in the national interest to assure adequate energy supplies provided measures are in place to assure pipeline safety and protect our natural resources. We believe the state should enact legislation to require a state permit process for energy pipeline routes to assure the interests of Nebraska are considered in pipeline routing decisions. Such a process should be timely, science-based, assure pipeline safety, protect landowner rights, and meet legal requirements to avoid litigation. We support development of carbon infrastructure and pipelines. We believe the Public Service Commission and county zoning commissions should have oversight of carbon pipeline construction and reclamation within their jurisdictions.

SUSTAINABLE AVIATION FUEL (2025). We support Sustainable Aviation Fuel (SAF) production in Nebraska. We support using domestically produced feedstocks in SAF production with preference given to Nebraska produced feedstocks. We support expanding the list of acceptable conservation practices for feedstocks to be eligible for use in biofuels and/or SAF production. We oppose mandating specific conservation practices or bundling specific conservation practices for feedstocks to be eligible for use in SAF production.

TAX REFORM/RELIEF (2025). We believe any increase in state tax revenues resulting from a carbon injection pipeline in Nebraska should be used as property tax relief.

AGRICULTURE DATA (2026). We believe that an agricultural producer retains all rights, title, and interest in and to any agricultural data originating on the farm.

FEDERAL POLICY:

503/Climate Change. We support market-based incentives, such as carbon credit trading, over government mandates. The USDA should serve as the lead governing agency for researching,

measuring, monitoring, reporting, verifying, and setting “carbon credit” standards for agriculture, including determining the carbon intensity scores.

535/Eminent Domain. We oppose using eminent domain to secure carbon storage space.

536/Proprietary Data, Precision Agriculture and Ag-Tech. Third-party verification must be conducted by entities with specific knowledge and expertise in the agricultural industry. Farmers and ranchers must own and obtain their data being examined. We support ensuring proprietary data is stored in a manner that protects it from Freedom of Information Act (FOIA) requests.

404/Renewable Fuels. We support structuring farmer participation under the 45Z framework using a “Book and Claim accounting framework” to ensure farmers can generate value from lower-carbon practices without requiring the physical delivery of grain to a specific biofuel facility.

237/National Conservation and Environmental Policy. We oppose federal, state, or local programs that incentivize corporate or non-producer entities to fund the conversion of agricultural land to non-agricultural uses solely for the purpose of generating carbon or sustainability credits.

Questions

- Recognizing that the highly lucrative Section 45Z clean fuel production tax credit is paid directly to the processing facility, should Nebraska Farm Bureau (NEFB) support legislative or regulatory requirements mandating that a specific, guaranteed percentage of the credit’s financial value be passed directly to the farmer providing the feedstock?
- As participation in federal compliance markets requires invasive third-party audits to the international ISO 14065 standard, what specific state-level protections should NEFB advocate for regarding the ownership, storage, breach liability and deletion rights of proprietary farm data?
- Does our current policy adequately protect producers from being forced to adopt unfeasible agronomic practices by corporate buyers, or should we strengthen our stance against the mandatory “bundling” of conservation practices to ensure farmers retain ultimate operational flexibility?
- Should NEFB establish standard baseline protections or guidelines for long-term private carbon contracts to insulate members from predatory data-sharing agreements or financial penalties for weather-related non-compliance?

2026 POLICY GUIDES

Data Centers

Issue

Data centers are migrating from urban tech hubs into rural communities, drawn by affordable and flat land, water and energy. For Nebraska farmers and ranchers, this shift arrives with both serious risks and substantial opportunities — and the outcome depends almost entirely on whether the agricultural community engages the process or sits it out. By aggressively negotiating strict zoning, water use and tax terms, these rural communities can leverage this boom to force developers to fund zero-cost infrastructure upgrades, secure massive property tax relief and catalyze historic economic growth. Those that simply oppose it will absorb the costs without capturing the upside.

Background

Driven by the massive power and cooling demands of artificial intelligence (AI) chips (graphic processing units, or GPUs), tech companies are shifting data center development from saturated coastal hubs to rural America to secure cheap land, power and water. Major tech companies have budgeted \$700 billion to \$725 billion for AI infrastructure in 2026 alone, up from \$410 billion in 2025, with global spending projected to reach \$7 trillion by 2030. Spread nationwide, that equates to more than \$220 million per U.S. county. This investment is already transforming local landscapes; the Interstate-80 corridor saw \$24 billion spent across 15 projects last year, and Nebraska currently houses 39 data centers (concentrated in Omaha, Lincoln and Papillion), giving it the ninth-highest data center-to-population ratio in the country.

As these facilities arrive, their physical requirements are expanding rapidly. The average site in 2024 covered 224 acres — a 144% increase since 2022 — prompting developers to offer farmers \$40,000 to \$90,000 per acre in competitive states. Facility sizes vary drastically: Edge or small centers require 1 to 10 megawatts (MW) of power, under 40 acres of land and minimal water. Enterprise or mid-size centers need 10 to 50 MW, 40 to 100 acres and moderate water. Meanwhile, hyperscale AI facilities demand 100 to 1,000+ MW, 100 to 1,000+ acres, and up to millions of gallons of water daily.

The Electrical Grid: Severe Risks and Generational Leverage

This staggering power demand presents both a severe risk and a massive opportunity for the electrical grid. Nebraska's energy demand is projected to grow nearly 20% over the next decade, forcing the Omaha Public Power District to plan for 100 MW of additional demand annually. Nationally, data center electricity consumption is projected to leap from 176 terawatt-hours (TWh) in 2023 (about 4.4% of the U.S. total) to between 325 and 580 TWh (6.7% to 12%) by 2028, reaching 134 gigawatts by 2030. Because a single 100 MW facility consumes the daily equivalent of tens of thousands of homes continuously, this strains a grid where transmission lines take seven to 10 years to build and over 80,000 MW of capacity sits pending in the Southwest Power Pool (SPP) queue for over five years.

Without enforceable agreements, these upgrade costs fall entirely on ratepayers. Nationally, projected rate increases range from 8% to 25%; Mid-Atlantic utilities passed \$4.3 billion in connection costs to customers in 2024; Virginia's Dominion Energy proposed an \$8.51 per month household increase for 2026; and PJM regional capacity prices skyrocketed 833%. However, because developers desperately need power, communities possess incredible leverage. The SPP has already increased its transmission development allocation from under \$1 billion to over \$8 billion in 2025. By forcing developers to fund their own generation and transmission infrastructure — such as a nuclear reactor that powers both a data center and a low-carbon sustainable aviation fuel (SAF) plant — communities can catalyze historic economic expansion and solve generation deficits at zero cost to local residents.

Water Management and Technological Solutions

Similar community leverage must be applied to water management. Modern hyperscale facilities consume 1 to 5 million gallons of water daily, roughly equivalent to the usage of a town of 10,000 to 50,000 residents. For scale, Google's Council Bluffs facility withdraws an average of 3.9 million gallons daily. Across the U.S., data center water consumption hit 17.4 billion gallons in 2023 and is expected to surge to between 38 and 73 billion gallons by 2028. While these concentrated, continuous withdrawals create acute local stress, they are highly negotiable if communities establish agreements with Natural Resources Districts before construction begins. Closed-loop systems and zero-water-evaporation technologies — like those targeted by Microsoft in 2024 — can heavily mitigate consumption, protecting local aquifers without foreclosing economic development.

Fiscal Impacts: The Cost of Weak Negotiations

Finally, communities must fiercely negotiate fiscal terms, as a hyperscale center typically creates only 30 to 50 permanent jobs despite its massive capital footprint. Although data center employment grew 60% nationally from 2016 to 2023, 38 states currently offer developers substantial tax incentives, including broad exemptions on servers that must be replaced every three to five years. When developers dictate these tax terms without pushback, the annual revenue losses are staggering. In 2025, Texas lost \$1 billion (a figure revised dramatically upward from a \$130 million projection in just 23 months). Virginia forfeited \$732 million in state sales tax alone in 2024, while Illinois lost \$371 million in 2023 (a 628% spike from the prior year). Georgia and Ohio are projected to lose \$296 million and \$127 million respectively in 2025. A properly structured agreement limits these exemptions and captures enough commercial tax revenue to fund local schools and significantly reduce the property tax burden on agricultural landowners, turning a potential fiscal drain into a transformative local windfall.

The Opportunity

Major tech companies are projected to spend roughly \$700 billion to \$725 billion on AI infrastructure in 2026 alone — up from approximately \$410 billion in 2025 — with global data center investment potentially reaching \$7 trillion by 2030. Spread across every county in the United States, that \$700 billion would amount to more than \$220 million per county. Much of it is headed to rural America.

Nebraska farmers and ranchers have every reason to approach this with clear eyes. But dismissing data center development outright, or simply opposing it as a category, will not stop it — and will forfeit Nebraska Farm Bureau's (NEFB) seat at the table where the real terms are being set.

Property Tax Relief — The single most common frustration among Farm Bureau members is the disproportionate tax burden carried by agricultural land. A well-structured data center tax

framework — one that preserves meaningful personal property taxation and limits exemptions — can generate enough new revenue to meaningfully reduce that burden in host counties. This is achievable, but only if the policy framework is built correctly from the start.

School Funding — Rural school districts are under sustained financial pressure. A large data center in a rural county can generate more taxable value than the entire existing commercial and industrial base combined. That creates a real opportunity to fund school operations and retire bond debt without additional levies on agricultural landowners — again, if the tax policy is right.

Energy Infrastructure at No Cost to Ratepayers — To secure the power they need, data center developers are increasingly willing to fund transmission upgrades, new generation capacity, and grid modernization as conditions of interconnection. Nebraska's publicly owned utilities should be extracting those commitments aggressively. The result could be meaningful new infrastructure that benefits all rural electric customers — including farm operations — at no cost to ratepayers.

But there is a larger opportunity here that demands attention. Nebraska's public power districts are not expanding generation fast enough to keep the state competitive. Hundreds of companies seeking to do business in Nebraska are being turned away because the grid cannot serve them without rate increases. This has quietly strangled economic growth and constrained the state's tax base. It may be the single greatest structural barrier to Nebraska's economy — and it touches every sector.

The future of Nebraska agriculture points toward bio-based, value-added products: sustainable aviation fuel, maritime fuels and similar commodities. The markets that will pay a premium for these products are driven by carbon intensity scores. Data center companies are prepared to invest enormous sums in long-term power generation — and that investment, structured correctly, could solve Nebraska's energy capacity problem while simultaneously enabling a new agricultural economy.

Consider one illustration of what this could look like: a data center company partners with a local public power district to finance construction of a nuclear reactor. That reactor powers the data center, the surrounding community, and a nearby sustainable aviation fuel plant connected to a CO₂ pipeline. The SAF plant, operating with a dramatically lower carbon intensity score, remains competitive for decades and returns higher commodity prices to producers — while expanding the local tax base. This is not a hypothetical framework. It is the kind of deal that is available to communities willing to negotiate for it.

If structured correctly, the convergence of data center demand and energy investment represents a once-in-a-generation opportunity to expand Nebraska's public power generation capacity at little or no cost to ratepayers — and to catalyze the most significant economic expansion in the state's history, with agricultural producers as the primary beneficiaries.

Local Hiring and Workforce Commitments — While data centers employ relatively few people on a permanent basis, construction phases generate substantial local economic activity. Counties and communities can negotiate local hiring preferences and workforce development commitments as conditions of approval. And where power generation capacity increases, additional investment and employment will follow.

Agricultural Land Protection — Counties retain meaningful authority over where development is sited. The most important criterion for data center developers is flat land—of which Nebraska has no shortage outside its most productive cropland. Directing facilities toward lower-productivity land, brownfields, or areas with existing industrial infrastructure is achievable and should be a non-negotiable condition of development approval.

Water Use Agreements — Water use is a legitimate concern, and communities are right to raise it. Enforceable water use agreements — coordinated with the relevant Natural Resources District, with clear metering, reporting, and curtailment requirements — can protect agricultural water rights without foreclosing development. Modern closed-loop cooling systems require one large initial water charge followed by significantly smaller periodic replenishment. The terms of these systems can and should be negotiated before a shovel breaks ground.

Farm Bureau Policy

STATE POLICY:

NONE

FEDERAL POLICY:

402 / Energy

16. Data Centers (We support:)

16.1.1. Responsible development of data centers, server facilities and other similar facilities in rural communities, recognizing their potential economic benefits while prioritizing responsible stewardship of local resources and respect for private property rights. Energy consumption must be managed responsibly through efficiency measures to minimize strain on local grids;

16.1.2. Legislative and regulatory efforts to ensure data centers be sited and operated in a manner that safeguards agricultural water supplies, including transparent reporting of projected water use and the adoption of water-efficient technologies, such as closed loop cooling system;

16.1.3. The prioritization of water resources for residential, animal agriculture, and irrigation use during adverse weather conditions, such as drought or extreme freezes;

16.1.4. Prioritizing residential and agricultural electrical usage demands over large load users like data centers; and

16.1.5. The implementation of large load tariff rates to ensure large load users like data centers are paying their fair share for energy so as to not put further strain on residential and agricultural electricity costs.

Questions

- Should NEFB oppose data center designs that do not employ a closed loop, air cooling, or similar water efficient design and secure enforceable water curtailment agreements with local Natural Resources Districts before construction begins?
- If legislation were to be introduced in the state Legislature to provide tax incentives to data centers, should NEFB support it?
- Should NEFB advocate for legislation that requires early public disclosure and notification of intent to build a data center?
- Should NEFB support a data center's practice of requiring landowners who receive a land purchase offer to sign a non-disclosure agreement?
- Should NEFB policy explicitly require data center developers to fully fund their own generation and transmission infrastructure upgrades as a condition of grid interconnection?

- Should Farm Bureau advocate for state-level initiatives that explicitly pair data center energy procurement with the development of low-carbon bioeconomy projects?
- Should NEFB advocate for a preference toward nuclear energy as a condition of grid interconnection?
- Should our policy support requiring data center developers to commit to local hiring preferences, local charity and workforce development, as well as, sustained, perpetual and disproportionate community funding as a condition of project approval?

2026 POLICY GUIDES

Energy Priorities

Issue

The demand for energy is growing exponentially due to the information technology (IT) age. At the same time, the demand for energy continues to grow both for agriculture and the rest of the state and nation's economy. Working to ensure we have the capacity to meet future energy needs while at the same time balancing the many challenges that go along with that must continue to be examined.

Background

Food security is a matter of human health and national security. Agriculture is Nebraska's No. 1 industry. Energy needs for our agricultural sector have historically been met, though competing demands for electricity have grown over the years and will continue to grow tremendously.

Few areas are changing as rapidly as our energy supplies and related demand. Energy production continues to shift as businesses, such as tech companies and other large energy users, commit to using 100% renewable energy.

Meeting future energy demands may be more challenging. As we rely on the internet to process, use and store more data, the power it uses is increasing. Some experts estimate that the IT industry is already using more than 20% of all electricity produced in the world.

Nebraska law, which operates through consumer-owned public power entities, prioritizes residential customers for electricity, especially during shortages. Under executive orders during emergencies, power providers are authorized to take actions to protect the grid and ensure continued service to critical infrastructure, with residential needs taking high priority.

While residential users have priority, new laws (LB 1261 enacted in 2026) promote large industrial customers having localized private generation to reduce strain on the main grid, which can reduce the need for widespread cuts.

Farm Bureau Policy

ALTERNATIVE ENERGY (2026). We support net billing using avoided costs to pay for electric generation. We believe the use of alternative energies should fit within a comprehensive framework tied to goals and objectives developed by the State of Nebraska. Alternative energy usage must also fit within the state's public power structure. We support increasing the threshold for net metering on privately owned renewable energy projects from 25KW to at least 100KW.

We support non-grant programs that promote before-the-meter power generation and storage.

ELECTRIC INFRASTRUCTURE (2026). We support continued development of modular nuclear reactors located at the site of major electrical consumers or close to major transmission lines to provide flexibility and redundancy to our current electric infrastructure.

We support public power electric generation prioritizing Nebraska households, agriculture, and businesses in that order before entering the Southwest Power Pool.

Questions

- With changes like LB 1261, do Nebraska's laws adequately ensure that food production is properly prioritized?
- Should there be different priorities for the use of public and privately generated electricity when the demand is too great to be met?
- Does Nebraska Farm Bureau need policy that ensures that production agriculture can meet the state's food needs in emergencies?

2026 POLICY GUIDES

Nameplate Capacity Incentives

Issue

The demand for energy is growing exponentially. During the 2026 Nebraska legislative session, legislation was introduced to create uniform standards for permitting renewable energy projects. Nebraska Farm Bureau (NEFB) currently does not have specific policy focused on this particular issue.

Background

LB 1204 was introduced in the 2026 Nebraska legislative session. Although it did not come out of committee, it intended to establish a voluntary program for counties willing to use uniform standards for the permitting of wind, solar and energy storage facilities, while increasing the share of nameplate capacity tax revenue distributed to counties where such facilities are located.

If enacted, LB 1204 would have created the Nameplate Capacity Tax Facility Standards Act that would have established standards for setbacks, noise, decommissioning, shadow flicker, lighting, road use and visual screening. The bill also included agricultural protection for affected landowners. Permit application procedures and timelines would have been established for county review of proposed facilities.

As an incentive, LB 1204 would have expanded the nameplate capacity tax to include energy storage resources co-located with renewable generation facilities and changed the distribution of tax revenue for facilities permitted after the operative date, increasing the county share from approximately 22% to 95%.

Farm Bureau Policy

NONE

Questions

- Should Nebraska Farm Bureau support or oppose voluntary programs like this?
- Should there be standards for nameplate capacity taxes, setbacks, noise, decommissioning, shadow flicker, lighting, road use, visual screening and agricultural protection for affected landowners that must be met by project developers?

2026 POLICY GUIDES

Nebraska Election Laws

Issue

Nebraska's election system is responsible for ensuring that elections are secure, transparent, accurate and accessible to eligible voters. Election laws govern voter registration, voter identification, absentee and early voting, ballot initiatives, election administration, vote tabulation, audits and certification of election results.

Recent changes to election law in Nebraska and across the nation have generated increased public interest in election administration and election integrity. Policymakers continue to debate proposals related to voter identification, proof of citizenship requirements, voter registration maintenance, election audits, ballot security, absentee voting procedures, cybersecurity, and the initiative and referendum process.

Nebraska Farm Bureau (NEFB) members may wish to evaluate whether existing election laws adequately protect election integrity while ensuring reasonable access for eligible voters, particularly in rural areas of the state. Discussion may also focus on the role of state and local election officials, the costs of election administration and the impact of election law changes on voter confidence.

Background

Nebraska administers elections through a partnership between the state and its counties. The secretary of state serves as Nebraska's chief election officer, while county election commissioners and county clerks are responsible for conducting elections at the local level.

Because Nebraska is a predominantly rural state, election law proposals may affect communities differently depending on population density, distance from polling locations, broadband access and local administrative resources.

Policy discussions may consider:

- Accessibility for rural voters.
- Administrative impacts on county election offices.
- Costs to taxpayers.
- Election security and public confidence.
- Consistency of election administration across counties.

Nebraska utilizes paper ballots, which provide a physical record of each vote cast. Ballots are generally tabulated using certified voting equipment and are subject to testing, canvassing and post-election verification procedures.

Recent policy discussions in Nebraska and other states have included:

- Voter registration and proof of citizenship.
- Voter identification.
- Early voting and vote by mail.
- Expanded election audits.
- Ballot chain-of-custody standards.
- Election security.

Voter Registration and Proof of Citizenship

Individuals must be United States citizens, residents of Nebraska, and at least 18 years of age on or before Election Day to vote. Nebraska maintains a statewide voter registration database that is used to verify eligibility and maintain voter registration records.

Election officials periodically update voter registration records to remove duplicate registrations, deceased voters and individuals who are no longer eligible to vote in Nebraska.

Voter Identification

In 2022, Nebraska voters approved a constitutional amendment authorizing a voter identification requirement. The Legislature subsequently enacted legislation requiring voters to provide approved identification when voting, subject to certain accommodations and exceptions established by law.

Early Voting and Vote by Mail

Nebraska allows no-excuse early voting. Voters may request an early voting ballot without providing a reason and may return ballots through the mail or other authorized methods. In addition, under Nebraska Revised Statute 32-960, counties with fewer than 10,000 inhabitants may apply to the secretary of state for approval to conduct elections by mailing ballots to all registered voters in some or all precincts. The county clerk must submit a detailed election plan, and the secretary of state must approve the application. Twelve counties in Nebraska have utilized all mail voting precincts or countywide mail in ballots including Boone, Cedar, Cherry, Clay, Dawes, Dixon, Garden, Knox, Merrick, Morrill and Stanton.

Election Audits and Certification

Following elections, counties conduct canvassing procedures to verify vote totals and certify results. Nebraska also utilizes post-election audit procedures to compare machine-tabulated results against hand-counted ballots in selected precincts.

Election audits are intended to provide an additional layer of verification and increase confidence that election results accurately reflect ballots cast by voters.

Election Security

Election security includes physical security of ballots and equipment, cybersecurity protections, voter registration database security, chain-of-custody procedures and election worker training.

Farm Bureau Policy

ELECTIONS (2026). Any persons filing for political office must be a Nebraska resident for at least one year prior to filing for office and be in good standing with all their tax obligations.

NEFB supports the election of county officials be a nonpartisan ballot (i.e. commissioners, sheriff, assessors).

Voting precincts shall not be converted from in-person voting to “mail only” voting without a vote of the people in the precincts affected; and this shall not supersede absentee ballot requests by the voter.

Nebraska Farm Bureau supports statute revisions that would eliminate the requirement of county assessor candidates to be certified prior to filing for the assessor position

All elected county commissioners and supervisors should be required to attend training on their duties and responsibilities including financial literacy and liabilities as well as planning and zoning processes.

VOTER REGISTRATION (2023). Voter registration lists shall be updated annually by the county election commissioner.

FEDERAL POLICY:

103 – Elections Pgs. 9-10

Questions

- Does Nebraska’s current election system adequately balance election integrity and voter access?
- Are additional voter verification measures needed, or are current safeguards sufficient?
- What role should audits play in verifying election outcomes?
- How can Nebraska maintain public confidence in election results?
- What election administration challenges are unique to rural counties?
- Should Nebraska consider changes to voter registration, absentee voting, or ballot initiative procedures?
- What standards should be used to evaluate future election law proposals?

2026 POLICY GUIDES

Nuclear Energy

Issue

As the demand for reliable, low-carbon energy grows, nuclear power is emerging as a critical tool to support Nebraska's agricultural and energy sectors. This guide is intended to help county Farm Bureau leaders and members evaluate the safety of advanced nuclear technologies, the direct impact that low Carbon Intensity (CI) energy has on our ability to market Sustainable Aviation Fuel (SAF) and ethanol at a premium, and the recent advanced nuclear siting evaluations conducted by the Nebraska Public Power District (NPPD).

Background

NPPD recently wrapped up a major feasibility study to figure out the best places to build next-generation nuclear power plants in the state. Backed by a \$1 million state allocation from 2022, the goal was to identify prime locations for small modular reactors (SMRs), a newer, more scalable and safer type of nuclear technology compared to traditional large-scale facilities.

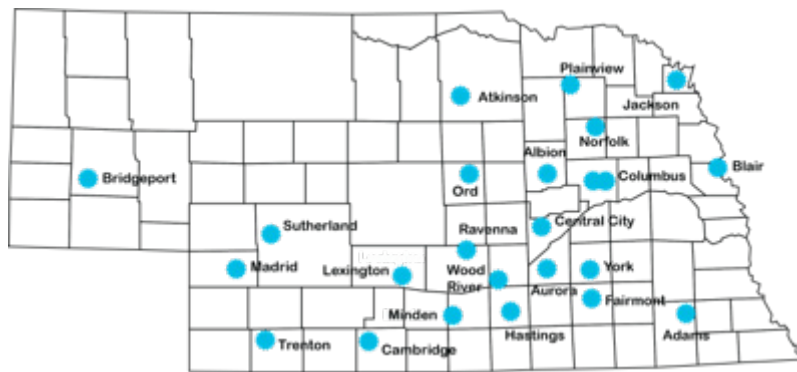
SMRs and microreactor technology represent a significant evolution from older-generation plants. These advanced designs feature passive safety systems that rely on natural physical forces — such as gravity, natural circulation and convection — to cool the reactor. In the event of an emergency, these systems shut down and cool the reactor without the need for external electricity or mechanical pumps. For Nebraska's farmers and ranchers, the carbon footprint of our energy grid is directly tied to agricultural profitability. The value of ethanol and SAF in markets like Europe and California depends on their CI scores. When a biorefinery utilizes zero-carbon electricity, its overall CI score drops, allowing the fuel to be sold at a premium in states and countries with low-carbon fuel standards.

The recent NPPD study used a two-phase approach to filter locations based on strict regulatory and practical requirements. First, researchers evaluated the entire state and initially produced a shortlist of 16 potential communities. In phase two, NPPD dug into the details, grading those 16 sites against 32 different metrics, including water access, environmental impact, socioeconomic factors and safety. This final phase narrowed the field to four top candidates: Beatrice, Brownville, Norfolk and Sutherland. Identifying these four towns doesn't mean ground is breaking tomorrow — this is just the foundation for a much larger, long-term energy strategy. The data from this study will guide the newly formed Great Plains New Nuclear Consortium, a joint effort between NPPD, the Omaha Public Power District, Lincoln Electric System and the Grand River Dam Authority. This consortium is exploring the possibility of bringing 1,000 to 2,000 megawatts of new nuclear power to Nebraska, to put this into perspective, that is roughly 20,000 pivots, or 800,000 homes.

For Nebraska's farmers and ranchers, the carbon footprint of our energy grid is directly tied to agricultural profitability. The value of ethanol and SAF in today's market is dictated by CI scores.

When a biorefinery utilizes zero-carbon electricity, its overall CI score drops, allowing the fuel to be sold at a premium in states and countries with low-carbon fuel standards. Securing these premiums is critical because international carbon accounting models can severely penalize agriculture. The June 2025 update to the CORSIA Default Life Cycle Emissions Values presents a significant logistical carbon penalty for American producers. To offset these severe penalties and remain competitive globally, Nebraska must drive down facility-level emissions. With the enactment of Nebraska's SAF tax credits, LB 8 and LB 1072, signed into law in April 2024, the state has the statutory framework to capitalize on low-CI fuel production, provided there is a clean energy grid to support it.

The final location of the next nuclear facility in Nebraska will also be a critical decision. In this discussion, it is important for the agricultural community to balance which of the four locations would offer the maximum return for the bioeconomy while also minimizing disruption to existing agricultural operations and efforts. To this end, things to consider would be proximity to bioeconomy infrastructure (i.e. existing ethanol plants and location of future sustainable aviation fuel production facilities, see figure below), rural agricultural operation density, and intrastate regional CI score.



The federal government is also backing Nebraska's nuclear ambitions. The Department of Energy (DOE) awarded NPPD nearly \$27.9 million to help pursue an Early Site Permit from the Nuclear Regulatory Commission for a next-generation nuclear facility. While this is not construction funding, it helps cover the expensive and time-consuming regulatory work needed to get a site federally approved. The grant is part of the DOE's broader \$900 million effort to accelerate SMRs nationwide. Because it is a cost-share agreement, the award will cover less than half of the total application cost, meaning NPPD and the Great Plains New Nuclear Consortium will still invest significant resources. In April 2026, Nebraska officially responded to a request from the federal government on the state's interest in hosting a long-term nuclear storage and recycling facility. The state rejected the idea of becoming a dumping ground for the nation's nuclear waste, pitching instead an all-in-one energy campus that combines fuel recycling and power generation on a single site. Under this proposal, used fuel isn't just sitting in storage — it gets recycled right on-site and fed directly into next-generation advanced reactors to create continuous electricity, which can immediately power co-located data centers and manufacturing facilities.

For producers, this integrated approach ultimately brings a multi-billion-dollar commercial asset into a rural county, this campus creates a new tax base to help shift the local property tax burden off agricultural land while securing the much-needed base load power.

Farm Bureau Policy

STATE POLICY:

ALTERNATIVE ENERGY (2026). The state and federal governments, and the Nebraska Farm Bureau should work to develop and use alternative sources of energy, including ethanol, soy diesel, hydrogen, wind, hydropower, solar, methane, low pressure steam, and nuclear to supplement the present supply of petroleum. We encourage the use of renewable energy sources to supplement petroleum, coal and natural gas.

ELECTRIC INFRASTRUCTURE (2025). We support continued development of modular nuclear reactors located at the site of major electrical consumers or close to major transmission lines to provide flexibility and redundancy to our current electric infrastructure.

FEDERAL POLICY:

401 / Electric Power Generation

3. We support:

3.14. Increased research for technological developments for the use of nuclear fusion as a clean and safe alternative energy source;

Nuclear Electricity

8.1. We support:

8.1.1. Nuclear energy plants, as a source of needed energy with adequate safeguards to ensure their safe and environmentally sound use;

8.1.2. Studying the impact of nuclear power plant emissions upon the surrounding agricultural community. The operator of a nuclear facility, prior to beginning of operation and at regular intervals thereafter, should be required by the Nuclear Regulatory Commission to educate neighboring farmers on emergency agricultural practices and procedures to be followed in the event of a nuclear accident;

8.1.3. Reprocessing nuclear waste to generate additional energy; and

8.1.4. Improving permitting efficiency, both in timeframe and cost, for nuclear power generation, including small-scale plants, while maintaining high safety standards.

9. Renewable Electricity

9.1. We support:

9.1.3. Developing renewable fuels, clean coal, and next generation nuclear technologies in order to keep the costs of electrical energy affordable;

402 / Energy

9. We urge Congress and the administration to enact policies that will:

9.10. Support further development of nuclear, solar, geothermal, bio-based, hydroelectric, oil shale, tar sands, wind and other sources of energy and recommend that special emphasis be given to converting to expanded use of coal, including gasification, liquefaction and ethanol production;

10. We support:

10.5. The expansion of nuclear energy and the reprocessing of spent fuel;

503 / Climate Change

2. We support:

2.21. Using a broad spectrum of power sources like renewables, biofuels and nuclear energy to help facilitate the market-derived cost of energy;

2.34. A scientific life-cycle assessment and rating system of energy use and environmental impacts (land use changes and greenhouse gas emissions) of renewable energy systems including solar, wind, nuclear, hydrogen, green natural gas and battery energy storage systems;

505 / Hazardous and Nuclear Waste Management

1. We support:

1.1. A hold being placed upon activities by multistate low-level nuclear waste compacts until the federal government makes a final determination as to the number of low-level waste sites needed nationally;

1.2. Working with the appropriate state or regional entities to assure agricultural interests are given adequate consideration and to assist in public education activities;

1.3. Sufficient sites being designated to accommodate waste;

1.4. Research and development for alternate methods to handle hazardous waste;

1.5. Producers of hazardous waste being responsible for its safe transport and disposal within the limits governed by county, state and federal regulations;

1.6. The Department of Energy following the procedures of the 1982 Nuclear Waste Repository Act based on scientific fact;

1.7. Legislation that would prevent nuclear and toxic waste dumps from being placed on or beneath productive agricultural land and in areas with large underground water reservoirs and ocean and coastal waters;

1.8. Any entity operating a facility that processes, manufactures, stores, or disposes of hazardous, toxic, nuclear, or any other material that may pose an adverse impact on the economic well-being of agriculture, to be required to compensate for any losses that may occur;

1.9. The denial of permits to chemical waste companies in floodplain areas;

1.10. Further scientific, economic, environmental and agricultural market impact studies of a high-level nuclear waste repository; and

1.11. The recycling of used nuclear fuel rods, thereby, reducing the need

Questions

- Given the strict carbon emissions penalties in models like CORSIA, should Farm Bureau prioritize supporting nuclear energy specifically as a mechanism to lower the CI score of Nebraska's biofuel production?
- Should Nebraska Farm Bureau policy support state-level financial incentives or streamlined permitting to attract SMRs development to rural Nebraska?
- Advanced nuclear facilities can preserve local tax revenues and create high-paying jobs in rural areas. Should our policy prioritize these community-level economic benefits when supporting the siting of new energy infrastructure?
- Does our current energy policy adequately address the direct relationship between the electrical grid's carbon footprint and the premium pricing of our agricultural commodities in the emerging bioeconomy?

- How should Nebraska Farm Bureau balance the statewide need for low-CI energy to support our SAF and ethanol markets with the concerns of local property owners facing nuclear facility siting?
- What role should county Farm Bureaus play in the community engagement process to address “not in my backyard” responses when a site is proposed in their jurisdiction?
- Should Nebraska Farm Bureau prioritize certain locations identified in the NPPD siting study over others?

2026 POLICY GUIDES

Pipelines

Issue

As momentum builds around emerging energy pathways such as sustainable aviation fuel (SAF), expanded natural gas utilization, hydrogen production and transport, and large-scale carbon capture and sequestration, Nebraska's role as an energy corridor state is becoming increasingly significant. Nebraska already hosts an extensive and highly integrated pipeline network that spans hundreds of thousands of miles, forming a critical backbone for both regional energy reliability and national supply chains. That existing infrastructure is a strength — but it also raises an important forward-looking question: how much additional capacity can the system realistically support, and what investments will be required to ensure it continues to function safely, efficiently, and competitively as demand grows and diversifies?

Background

Energy generation in the state relies heavily on Nebraska's extensive pipeline network to support the movement of gases and other energy commodities. The central issue is not simply whether pipelines will expand, but whether Nebraska is positioned to accommodate that growth in a way that preserves reliability, attracts long-term investment, and supports emerging energy markets. With thoughtful policy alignment, modernized regulatory frameworks, and continued collaboration between landowners, industry, and public officials, Nebraska can ensure its pipeline network remains a competitive asset — capable of sustaining both traditional energy flows and the next generation of low-carbon and alternative fuel infrastructure.

Continued innovation in energy production and decarbonization suggests that additional uses and expanded demand for pipeline capacity are likely in the future.

A SNAPSHOT OF THE INDUSTRY: As a whole, Nebraska's pipeline infrastructure can be broadly grouped into three primary systems: crude oil, natural gas, and carbon dioxide transport. In the crude oil sector, the Enbridge Keystone Pipeline System is the most prominent example, moving crude oil from Canada through Nebraska to refineries along the Gulf Coast. For natural gas, the Northern Natural Gas system provides major east-west and north-south transmission capacity across the state, supplying both residential and industrial demand. In addition, pipelines such as Trailblazer have become increasingly important in supporting carbon transport, while companies like Marathon Petroleum facilitate the movement and storage of refined fuels such as diesel and gasoline throughout Nebraska's logistics network.

For Nebraska Farm Bureau members and other stakeholders, the key takeaway is that pipeline infrastructure in the state is not fixed in time. It is expanding, adapting, and becoming more central to a changing energy economy. As demand for reliable energy, industrial development and carbon

management solutions continues to grow, the utilization and strategic importance of Nebraska's pipeline systems are expected to increase accordingly.

Farm Bureau Policy

STATE POLICY:

PIPELINE (2023). We believe the development of energy infrastructure, including pipelines, is in the national interest to assure adequate energy supplies provided measures are in place to assure pipeline safety and protect our natural resources. We believe the state should enact legislation to require a state permit process for energy pipeline routes to assure the interests of Nebraska are considered in pipeline routing decisions. Such a process should be timely, science-based, assure pipeline safety, protect landowner rights, and meet legal requirements to avoid litigation.

We support development of carbon infrastructure and pipelines. We believe the Public Service Commission and county zoning commissions should have oversight of carbon pipeline construction and reclamation within their jurisdictions.

FEDERAL POLICY:

402 – Energy Pgs. 172-175

Questions

- Nebraska's pipelines are regulated at both the state and federal levels. A fixed capacity is available to move gases or oil. How should Nebraska prioritize industry usage of the existing lines? How much natural gas, CO2, oil, etc. should be allowed when space is limited?
- As large data centers pursue natural gas generation and carbon capture, should agriculture-related industries receive priority access to pipeline capacity when space is limited?
- How do you ensure there is capacity for emerging production, such as SAF, without having to build new channels?
- How should eminent domain operate when multiple projects want to develop across an individual's property?
- Current policy states that property taken from landowners should receive at least 120% of the appraised market value. Is this a fair exchange?
- Should Nebraska Farm Bureau actively pursue state legislation to grant the Public Service Commission ultimate routing and permitting authority over CO2 pipelines, or should we support leaving the authority strictly in the hands of local county zoning boards?
- Should Nebraska Farm Bureau policy explicitly oppose the use of eminent domain for CO2 pipelines entirely, or should we define specific statutory parameters for what constitutes a valid "public use" when private companies transport industrial products out of state?

2026 POLICY GUIDES

Revitalize Rural Nebraska

Issue

Should Nebraska better align its Revitalize Rural Nebraska Grant Program and Mainstreet Revitalization Act to be more helpful in building stronger, more sustainable rural communities?

Background

Rural communities across Nebraska continue to face challenges related to population loss, including vacant or deteriorating commercial buildings, housing shortages, childcare access, business succession and workforce recruitment.

The Revitalize Rural Nebraska Grant Program was created to help cities and villages address abandoned or dilapidated commercial properties. Eligible projects generally involve demolition of dilapidated commercial property within a city or village. The program gives priority to applications from villages and second-class cities, and projects require a local match.

During the 2026 legislative session, LB 883 proposed changes to the Civic and Community Center Financing Act and the Revitalize Rural Nebraska Grant Program. The bill raised broader questions about how Nebraska should approach historic buildings, downtown redevelopment, commercial property cleanup and economic development in smaller communities.

Separate from demolition-focused grants, Nebraska has also seen continued discussion around main street-style revitalization, including support for downtown business districts, historic restoration, entrepreneurship, and technical assistance for rural communities. This raises a broader policy question: should Nebraska focus rural economic development dollars on individual grant programs, or should the state better align these programs around a coordinated rural development strategy that includes downtown revitalization, housing, childcare, workforce development and agriculture-related entrepreneurship?

Farm Bureau Policy

RURAL ECONOMIC DEVELOPMENT (2023). We believe greater emphasis should be placed on developing a public/private partnership for implementing a long-term strategy for rural economic development. Such strategy should give strong consideration for utilization of agriculture as a foundation for rural growth and opportunity.

We support the Nebraska College of Technical Agriculture's 100 Beef Cow, Heifer Link and Dairy Programs and the development of other agriculture entrepreneurial programs to help produce the next generation of Nebraska farmers and ranchers. We support programs to assist in the transfer of main street businesses from older to younger generations in rural Nebraska.

Farm Bureau supports a policy to encourage legislation and economic development incentives for meaningful and supportive economic development programs to encourage and promote the creation and expansion of entrepreneurialism, microbusiness, and agriculture related enterprises and diversification in Nebraska to reverse population loss in rural areas.

We support a tax incentive for rural communities to help fund housing and daycare development. We also encourage the development of age-in-place facilities, i.e., senior duplexes, to open larger family houses for younger families.

We are in favor of expanding childcare options in Nebraska.

Questions

- To prevent the loss of rural commerce, should Nebraska Farm Bureau (NEFB) advocate for amending the Revitalize Rural Nebraska Grant Program to fund the rehabilitation and transfer of historic main street businesses, rather than focusing strictly on demolition?
- How should NEFB navigate the trade-off between supporting blanket economic development grants open to all municipalities versus lobbying for strict statutory carve-outs reserved exclusively for villages and second-class cities?
- How can NEFB leverage state revitalization incentives to actively recruit the next generation of agriculture entrepreneurs into vacant rural storefronts, effectively bridging the gap between farm gate and main street?

2026 POLICY GUIDES

Rural Healthcare

Issue

Farm Bureau members recognize that all families, regardless of where they live, should have access to high-quality healthcare within their own communities.

The challenges facing rural healthcare are significant. Many rural communities struggle with provider shortages, hospital financial pressures, workforce recruitment and retention difficulties and increasing distances to specialized care. When healthcare services are reduced or lost, rural residents are often forced to travel long distances for routine appointments, emergency treatment, maternity care, mental health services and specialty care. These barriers can lead to delayed treatment, poorer health outcomes, increased costs and added burdens on families and employers.

Maintaining a strong rural healthcare system requires sustained investment and forward-thinking policies. Recruiting and retaining physicians, nurses, mental health professionals, emergency medical personnel and other healthcare providers is critical to ensure that rural communities remain viable places to live, work and raise a family. Investments in healthcare infrastructure, telehealth expansion, broadband connectivity, workforce development and innovative care delivery models can help bridge gaps in service and improve patient outcomes across rural Nebraska.

A robust rural healthcare network is also an economic development issue. Businesses, agricultural operations and prospective residents are more likely to invest in communities where quality healthcare services are available. Access to healthcare is frequently one of the first considerations for families deciding where to live and for employers seeking to attract and retain workers. As Nebraska works to strengthen its rural economy, policymakers must recognize that healthcare access is a foundational component of community sustainability and growth.

For these reasons, Farm Bureau supports policies that strengthen rural healthcare systems, expand access to providers and services, encourage healthcare workforce development and promote innovative solutions that ensure all Nebraskans can receive quality care close to home. Preserving and enhancing rural healthcare is essential to maintaining the quality of life, economic stability and future prosperity of Nebraska's agricultural communities.

Background

Access to quality healthcare is not simply a healthcare issue for rural Nebraska — it is a workforce issue, an economic development issue, and a community sustainability issue. The future of agriculture depends on healthy families, a stable workforce and vibrant rural communities, all of which require a strong and accessible healthcare system close to home.

THE FACTS: Nebraska has approximately 677,000 residents living in non-metropolitan areas, representing more than one-third of the state's population. The rural healthcare network is thin

when evaluating the sheer size of the state, with 62 critical access hospitals and 127 rural health clinics. For many communities, the local hospital or clinic is the primary source of emergency care, primary care, behavioral health services and preventative care. When those services are reduced or lost, patients often must travel significant distances to receive care.

One of the most pressing challenges is the shortage of healthcare professionals.

According to the Nebraska Hospital Association and the Nebraska Rural Health Association,

- 57 primary care physicians were lost in Nebraska between 2017 and 2023, including 41 family medicine doctors,
- 14 of 93 counties have no primary care providers,
- there is a projected shortage of more than 5,000 nurses,
- 85 rural communities are federally designated as medically underserved, and
- about 90% of Nebraska is in a health professional shortage area.

These shortages make it increasingly difficult for rural hospitals and clinics to maintain services and recruit the next generation of providers. Nebraska's geography creates unique challenges. Nebraska has more rural residents living at least 25 minutes from an ambulance than all but two states nationwide. As hospitals struggle financially, many are forced to reduce services. Even when a hospital remains open, the loss of key service lines can create significant access barriers for rural families.

Healthcare is often one of the largest employers in rural communities and are often the economic anchor in their community. Hospitals and clinics provide high-quality jobs and support other local businesses through their economic activity. In increasingly difficult times in the agricultural industry, many families rely on the employment opportunities hospitals and clinics can offer.

For agriculture, healthcare access is particularly important because farming and ranching are physically demanding occupations. Without an able body, a farmer or rancher cannot perform to his or her fullest ability. Delayed care, limited emergency response capabilities and provider shortages can directly affect the productivity and quality of life of agricultural producers and their families.

Farm Bureau Policy

STATE POLICY:

HEALTH BENEFIT PLAN (2024). We support legislative and non-legislative efforts to address the high cost of health care and health insurance. We support changes to state law to allow for non-insurance health benefit plan alternatives to provide lower cost health care coverage in Nebraska.

MENTAL HEALTH (2025). We support efforts to increase awareness of mental health issues in rural Nebraska and make resources available and options to deliver mental health services. We also support continued education and awareness of all mental health treatment opportunities.

FEDERAL POLICY:

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Questions

- What principles or policy measures should NEFB adopt to support rural healthcare?
- How can NEFB contribute to keeping rural hospitals, clinics and EMS financially stable?
- Should NEFB advocate for increased funding of programming that attempts to bring more healthcare providers into local communities?
- What policies can be strengthened or created to increase access to care?
- How can NEFB policy better address prioritization of economic growth as it pertains to rural healthcare facilities?
- Are there particular gaps in rural healthcare that should be prioritized? Where can NEFB have the greatest impact?
- Should NEFB view rural healthcare as critical infrastructure alongside roads, bridges, broadband and energy needs?
- The ability of our aging members to remain in their homes or within their communities is paramount amongst NEFB members as a whole. How can NEFB both voice and support this effort?

2026 POLICY GUIDES

School Property Taxes, Credits, and Maximum Levies

Issue

The reliance of property taxes to fund Nebraska schools continues to be a hot topic within our state. As the cost of education continues to grow along with the many other entities who rely on property taxes to fund their budgets, the burden on property taxpayers also grows. While there are many facets to this conversation, ultimately, we ask, should Nebraska convert school-related property tax credits into direct state funding for K-12 schools to reduce reliance on local property taxes?

Background

Nebraska relies heavily on property taxes to fund K-12 education. This is always a major concern for farmers and ranchers because agricultural land often carries a sizable portion of the local property tax burden.

Today, Nebraska provides property tax relief through credits that appear on property tax statements. LB 1038, a bill introduced by Sen. Jana Hughes in the 2026 legislative session, proposed changing that approach by terminating certain property tax credit funds. This would have included the School District Property Tax Relief Credit Fund, which will have \$808 million appropriated to it in 2026-2027. The money from this and other terminated funds would have been moved into the Education Future Fund, where it could be used as direct state support for schools.

LB 1038 also proposed lowering the school general fund levy limit from \$1.05 to \$0.50 per \$100 of taxable value beginning in fiscal year 2026-27. That reduction was meant to pair increased state support with a lower local property tax ask.

The basic idea of the bill was simple: instead of sending state dollars back to taxpayers as credits after schools levy property taxes, the state would provide more money directly to schools up front. In theory, this would then reduce the amount schools need to collect from local property taxpayers. Nebraska Farm Bureau (NEFB) testified neutral on LB 1038, recognizing the bill as an important attempt to reduce Nebraska's overreliance on property taxes and better fund schools, while also raising concerns about whether the proposal had enough safeguards to control future property tax growth.

Another concern was what would happen if the state fails to meet its school funding obligation. LB 1038 would have allowed school districts to levy additional property taxes in an amount equal to the equalization aid the state failed to provide. While that may protect schools from a state funding shortfall, NEFB expressed concern that the state should not be able to shift its responsibility back onto property owners. One possible safeguard for taxpayers that NEFB suggested was more funding for tax credits on property taxes paid in that situation. Unfortunately, that solution does not address the structural changes Nebraska taxpayers need to control the unsustainable growth of property taxes.

Farm Bureau Policy

SCHOOL FINANCE (2026). Support of public schools should come from a combination of state and federal sources and local taxes. To achieve taxpayer equity, the overreliance on property taxes to support schools must be reduced. NEFB believes local property taxes in each school system shall not exceed 40 percent of its general fund expenditures. NEFB also requests that the Legislature fund education from the State's general fund, as required by its Constitutional obligation.

NEFB supports reviewing TEEOSA to examine methods of financing public elementary and secondary schools that would provide equitable educational opportunities across the state and offer alternatives to a heavy reliance on property tax. NEFB supports per-student aid, allocated income tax rebates, or other means to provide state aid to school systems, such as foundation aid.

VALUATION/PROPERTY TAX LIMITS (2026). Nebraska Farm Bureau supports efforts to limit or restrict annual changes in assessed property values and property taxes paid. NEFB also supports greater truth in taxation and clear, easy-to-understand information about increases and decreases in property tax burdens.

Questions

- If the state fails to meet its education funding obligations, should NEFB oppose any provision that allows schools to automatically hike local property tax levies, even if it means forcing a state-level budget freeze or automatic tax credit trigger?
- Should NEFB condition its support for a (\$0.50) levy limit on a statutory (or constitutional) guarantee that local property taxes will never exceed 40% of a school system's general fund expenditures, as mandated by our current policy?
- Does shifting \$808 million out of the School District Property Tax Relief Credit Fund into up-front school aid weaken taxpayer control over relief, or is it a necessary trade-off to permanently lower the baseline local levy?
- What explicit spending or property tax growth caps must be placed on school districts to ensure upfront state aid translates into permanent, long-term property tax relief?