



2021

Nebraska State Economic Scorecard

See how Members of Nebraska's Legislature
are voting on economic growth issues.



Club for Growth Foundation is a 501(c)(3) non-profit organization focused on educating the public about the value of free markets, pro-growth policies, and economic prosperity.

State Scorecards are created by the Club for Growth Foundation to educate the public about the voting records of the legislators who serve in state legislatures. It is part of a larger scorecard project that the Club for Growth Foundation has created to educate the public about the economic positions taken by legislators in states across the country.

Our Mission

THE FOUNDATION
EDUCATES THE
PUBLIC ABOUT PRO-
GROWTH POLICIES.

THE FOUNDATION
CONDUCTS
COMPREHENSIVE
EXAMINATIONS OF
VOTING RECORDS.

THE FOUNDATION'S
GOAL IS TO INFORM
THE PUBLIC AND
BRING AWARENESS
TO LAWMAKERS.

Methodology | Nebraska 2021

Club for Growth Foundation publishes the scorecard study so the public can monitor the actions and the voting behavior of Nebraska’s elected state lawmakers on economic growth issues.

The Foundation conducted a comprehensive examination of each lawmaker’s record on votes related to pro-growth policies and computed an Economic Growth Score on a scale of 0 to 100. A score of 100 indicates the highest support for pro-growth policies.

The Foundation examines legislative votes related to the Club’s immediate pro-economic growth policy goals, including:

- Reducing or eliminating tax rates and enacting tax reform
- Limited government through limited spending and budget reform
- Regulatory reform and deregulation
- Ending abusive lawsuits through medical malpractice and tort reform
- Expanding school choice
- Implementing term limits

Not all of these policy goals will come up for a vote in each legislative session.

The Foundation also examined votes on bills that would directly harm these goals.

This scorecard is based on selected votes of importance to the Foundation, and does not include the complete voting record of any legislator. There are inherent limitations in judging the overall qualifications of any legislator based on a selected voting record, and the Foundation does not endorse or oppose any legislator for public office.

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LEGISLATIVE ACTIONS CONSIDERED IN NEBRASKA IN 2021

The Foundation’s study examined over 790 floor votes and, in the end, included 16 Nebraska unicameral senate votes.

COMPUTATION

Scores are computed on a scale of 0 to 100. Each vote or action in the rating is assigned a certain number of points depending on its relative importance. If a lawmaker casts a correct vote, the scorecard will denote it with that number. If a lawmaker casts an incorrect vote, the scorecard will denote that vote with a hyphen (-). Absences are not counted – signified as an “X” on the scorecard – though the Foundation reserves the right to do so if, in its judgment, a lawmaker’s position was otherwise discernible. If a lawmaker was not officially sworn into office at the time of a vote, the scorecard will denote that vote with an “I”.

To provide some additional guidance concerning the scores, each lawmaker was ranked. Aside from ties, lawmakers with 0% scores are, by default, ranked #49 in the Senate. If applicable, the study also records a “Lifetime Score” for each lawmaker. This is a simple average of the scores from 2021 and all previous years where the lawmaker earned a score.

In some cases, a lawmaker was not present for enough votes for a meaningful score or ranking to be computed. In such cases “n.a.” for “not applicable” appears. In computing lifetime scores, years with “n.a.” listed instead of a score are not included. Comparing such scores to other members without “n.a.” years may be misleading.

ADDITIONAL FACTORS

A study of roll call votes on the floor of the Nebraska Senate and legislative actions is just that. It cannot account for a lawmaker’s work in committee, advocacy in his party’s caucus meetings, and effectiveness as a leader in advocating pro-growth policies.

“Through the release of this series, the Club for Growth Foundation is looking at how state legislatures perform in terms of pro-growth policies. We believe that this scorecard will help inform citizens and entrepreneurs about who supports the policies that are good for economic prosperity.”

- DAVID McINTOSH
PRESIDENT, CLUB FOR GROWTH FOUNDATION

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Nebraska Senate Snapshot

49 Senate Members



HIGHEST-RATED SENATOR

Sen. Robert Clements (SD-02) | **96%**



LOWEST-RATED SENATOR

Sen. Megan Hunt (SD-08) | **7%**

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PRO-GROWTH POSITION					Y	Y	N	N	Y	Y	N	N	Y	Y	Y	Y	N	N	Y	
POINTS					6	4	1	1	11	7	4	7	10	9	8	10	4	6	12	
Aguilar, Raymond	SD-35	N	70%	70%	6	4	-	-	11	7	-	X	10	9	8	10	-	-	-	27
Albrecht, Joni	SD-17	N	89%	89%	6	4	-	-	11	X	-	7	10	9	8	10	-	6	12	4
Arch, John	SD-14	N	79%	79%	6	4	-	-	X	7	-	7	10	9	8	10	-	-	X	21
Blood, Carol	SD-03	N	38%	38%	X	4	-	-	11	7	-	-	-	X	-	10	-	-	-	44
Bostar, Eliot	SD-29	N	44%	44%	6	4	-	-	X	7	-	-	-	9	X	10	-	-	-	42
Bostelman, Bruce	SD-23	N	90%	90%	6	4	X	-	11	7	-	X	10	9	8	10	-	6	12	2
Brandt, Tom	SD-32	N	70%	70%	6	4	-	-	11	7	-	7	-	9	8	10	-	-	X	27
Brewer, Tom	SD-43	N	84%	84%	6	X	X	-	11	7	-	7	10	9	8	10	-	-	12	9
Briese, Tom	SD-41	N	81%	81%	6	4	-	-	11	X	-	X	10	9	8	10	-	-	12	19
Cavanaugh, John	SD-09	N	46%	46%	X	4	X	-	11	X	-	-	-	9	-	10	-	-	X	39
Cavanaugh, Machaela	SD-06	N	45%	45%	-	4	1	-	11	7	-	-	-	X	-	10	-	X	X	40
Clements, Robert	SD-02	N	95%	95%	6	4	1	-	11	7	X	7	10	9	8	10	-	6	12	1
Day, Jen	SD-49	N	42%	42%	6	4	-	-	X	7	-	X	-	X	X	10	-	-	-	43
DeBoer, Wendy	SD-10	N	47%	47%	6	4	-	-	11	7	-	-	-	9	-	10	-	-	-	38
Dorn, Myron	SD-30	N	82%	82%	6	4	-	-	11	7	-	7	10	9	8	10	-	-	X	16
Erdman, Steve	SD-47	N	84%	84%	6	4	1	-	11	X	-	7	10	9	8	10	-	-	12	9
Flood, Mike	SD-19	N	72%	72%	6	4	-	-	11	7	-	7	10	9	8	10	-	-	-	24
Friesen, Curt	SD-34	N	73%	73%	6	4	1	-	11	7	-	X	-	9	8	10	-	-	12	23
Geist, Suzanne	SD-25	N	85%	85%	6	4	1	-	11	7	-	7	10	9	8	10	-	-	12	7
Gragert, Timothy	SD-40	N	84%	84%	6	4	-	-	11	7	-	7	10	9	8	10	-	-	12	9

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PRO-GROWTH POSITION					Y	Y	N	N	Y	Y	N	N	Y	Y	Y	Y	N	N	Y	
POINTS					6	4	1	1	11	7	4	7	10	9	8	10	4	6	12	
Groene, Michael	SD-42	N	84%	84%	6	4	1	-	11	7	-	X	10	9	8	10	-	-	12	9
Halloran, Steve	SD-33	N	82%	82%	6	4	X	-	11	7	-	X	10	X	8	10	-	-	12	16
Hansen, Ben	SD-16	N	81%	81%	6	X	-	-	X	7	-	7	10	9	8	10	-	-	12	19
Hansen, Matt	SD-26	N	27%	27%	-	4	-	-	11	X	-	-	-	-	-	10	-	-	-	48
Hilgers, Michael	SD-21	N	85%	85%	6	4	1	-	11	7	-	7	10	9	8	10	-	-	12	7
Hilkemann, Robert	SD-04	N	69%	69%	6	4	-	-	11	7	-	7	-	X	X	10	-	-	12	29
Hughes, Dan	SD-44	N	90%	90%	6	4	1	-	11	7	-	X	10	9	8	10	-	X	12	2
Hunt, Megan	SD-08	N	7%	7%	X	4	-	-	X	-	-	-	-	X	-	X	-	X	-	49
Kolterman, Mark	SD-24	N	67%	67%	6	4	-	-	11	7	-	X	10	9	X	10	-	-	-	31
Lathrop, Steve	SD-12	N	38%	38%	-	4	-	-	11	7	-	-	-	9	X	X	-	-	-	44
Lindstrom, Brett	SD-18	N	84%	84%	6	4	-	-	11	7	-	7	10	9	8	10	-	-	12	9
Linehan, Lou Ann	SD-39	N	83%	83%	6	4	-	-	11	7	-	X	10	9	8	10	-	-	12	14
Lowe, John	SD-37	N	82%	82%	X	4	1	-	11	7	-	7	10	X	8	10	-	-	12	16
McCollister, John	SD-20	N	51%	51%	6	4	-	-	11	7	-	-	-	9	X	10	-	-	-	36
McDonnell, Mike	SD-05	N	77%	77%	6	4	-	-	11	7	-	-	10	9	8	10	-	-	12	22
McKinney, Terrell	SD-11	N	29%	29%	-	4	-	-	11	X	-	-	-	9	-	X	-	-	-	47
Morfeld, Adam	SD-46	N	50%	50%	X	4	-	-	11	7	-	-	-	9	-	10	-	-	X	37
Moser, Mike	SD-22	N	72%	72%	6	4	-	-	11	7	-	7	10	9	8	10	-	-	-	24
Murman, Dave	SD-38	N	89%	89%	6	4	-	-	11	7	-	7	10	9	8	10	-	X	12	4
Pahls, Rich	SD-31	N	69%	69%	6	4	-	-	11	7	-	X	-	9	X	10	-	-	12	29

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PRO-GROWTH POSITION					Y	Y	N	N	Y	Y	N	N	Y	Y	Y	Y	N	N	Y	
POINTS					6	4	1	1	11	7	4	7	10	9	8	10	4	6	12	
Pansing Brooks, Patty	SD-28	N	36%	36%	-	4	-	-	X	X	-	-	X	9	X	10	-	-	-	46
Sanders, Rita	SD-45	N	83%	83%	6	4	X	-	11	7	-	7	10	9	8	10	-	-	X	14
Slama, Julie	SD-01	N	88%	88%	6	4	-	-	11	7	X	7	10	9	8	10	-	-	12	6
Stinner, John	SD-48	N	53%	53%	X	4	-	-	X	7	-	X	10	X	X	10	-	-	-	35
Vargas, Tony	SD-07	N	65%	65%	6	4	-	-	11	7	-	-	10	9	8	10	-	-	-	32
Walz, Lynne	SD-15	N	54%	54%	X	4	-	-	11	7	-	-	X	9	X	10	-	-	-	34
Wayne, Justin	SD-13	N	72%	72%	6	4	1	-	X	7	-	-	10	9	8	X	-	-	12	24
Williams, Matt	SD-36	N	59%	59%	6	4	-	-	11	7	-	7	-	9	X	10	-	-	-	33
Wishart, Anna	SD-27	N	45%	45%	-	4	-	-	11	7	-	-	-	9	X	10	-	-	-	40

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LB 2

TAX CUT FOR FARM LAND

(CFGF SUPPORTS)

The bill lowers property taxes by reducing the valuation of agricultural and horticultural land, from 75 percent to 50 percent, used for the purposes of raising revenue for educational bonds. This is a pro-growth tax cut while also reducing the revenue available to finance educational bonding proposals. The Nebraska Senate passed this bill, 36-6, on May 19, 2021.

LB 14

OCCUPATIONAL LICENSING COMPACT

(CFGF SUPPORTS)

This bill adopts an interstate compact for Audiologist and Speech-Language Pathologists that allows a licensed practitioner of a member state to practice in another member state without having to apply or test in the other state. Occupational licensing regimes are regulations on labor that hinder competition and economic growth. While it would be better to do away with licensing laws, lowering the barriers to entry

and streamlining the current laws is a step in the right direction. The Nebraska Senate passed this bill, 47-0, on March 25, 2021.

LB 18

EXPANDING CORPORATE WELFARE PROGRAM

(CFGF OPPOSES)

This bill expands the Imagine Act, a corporate welfare program, by expanding the definition of qualifying businesses that are eligible for subsidies. It also broadens the language for what constitutes an employee by removing a residency requirement, allowing more companies to apply for support. This program allows lawmakers and bureaucrats to pick winners and losers in the marketplace. This is not a core function of government. The Nebraska Senate passed this bill, 34-10, on May 20, 2021.

LB 40

RURAL DEVELOPMENT FUNDING

(CFGF OPPOSES)

At a potential cost to taxpayers of \$10 million

over two years, this bill provides subsidies to develop business parks in rural areas of the state. This type of corporate welfare is not a core function of government and is best left to the private sector to finance and develop. The Nebraska Senate passed this bill, 49-0, on May 19, 2021.

LB 64

PHASE-OUT OF HALF OF SOCIAL SECURITY INCOME TAX

(CFGF SUPPORTS)

This pro-growth bill phases out half of the income tax on Social Security benefits by increasing the amount of benefits eligible for deduction from 5 percent immediately to 50 percent in five years. This amounts to over \$200 million in tax relief. The bill also includes “intent” language encouraging a future legislature to continue the phase out until 100 percent of benefits are deductible, but it is not mandated into law. If fully phased out, it would add another \$650 million in tax savings. The Nebraska Senate passed this bill, 41-0, on May 20, 2021.

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LB 139

COVID-19 LEGAL LIABILITY PROTECTION (CFGF SUPPORTS)

The bill would prohibit civil lawsuits that seek compensation from COVID-19 exposure or potential exposure. Certain exceptions are allowed if a person can prove gross negligence or willful misconduct. The bill also shields health care providers from liability for civil damages in certain circumstances. This is common sense legislation that will help reduce frivolous lawsuits expected to arise from the pandemic. The Nebraska Senate passed this bill, 41-1, on May 20, 2021.

LB 156

NEW CORPORATE WELFARE BUREAUCRACY (CFGF OPPOSES)

This bill would create new layers of bureaucracy by allowing certain cities to create inland port authorities. These authorities would develop large “shovel-ready” industrial sites near waterways, rail lines, or highways. Although it is not part of the legislation, eminent domain abuse is a potential issue due to land accumulation for

such large industrial projects. This is not a core function of government and will cost taxpayers at least \$5 million during the current budget cycle. The Nebraska Senate passed this bill, 47-0, on May 19, 2021.

LB 258

PAID SICK LEAVE (CFGF OPPOSES)

This bill requires employers in the state with four or more employees to provide employees with access to paid sick leave. This anti-growth bill would place burdensome regulations on small businesses that could put them at a disadvantage to their larger competitors who can more easily absorb the cost. It also uses the force of government to interfere in what would otherwise be voluntary transactions between employers and employees. This is not the proper role of government. The Nebraska Senate failed to advance the bill, 17-20, on May 10, 2021.

LB 364

NEW SCHOOL CHOICE PROGRAM (CFGF SUPPORTS)

This bill would create a new pro-growth school

choice program that would allow taxpayers to receive a tax credit for making a donation to a scholarship-granting organization. The program is capped at \$10 million the first year, but can grow by 25% in subsequent years. On a cloture motion, the Nebraska Senate failed to advance this bill, 29-18, on April 28, 2021 (Cloture requires a 2/3 affirmative vote or 33 yes votes).

LB 390

EASE MEDICAL LICENSING LAWS (CFGF SUPPORTS)

This pro-growth bill would allow people with certain medical licenses from other states to more easily obtain a license to practice in Nebraska. Over twenty five occupations qualify including dialysis technicians, chiropractors, advanced practice nurses, and EMS professionals. While it would be better to do away with licensing laws, lowering the barriers to entry and streamlining the current laws is a step in the right direction. The Nebraska Senate passed this bill, 40-1, on April 15, 2021.

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LB 408

CAP ON PROPERTY TAX GROWTH

(CFGF SUPPORTS)

With some exceptions, this pro-growth bill would place a 3% cap on property tax growth for any political subdivision in the state. Limiting the ability of lawmakers to raise revenue to satisfy their spending habits is a smart way to help grow the economy and limit the size of government. On a cloture motion, the Nebraska Senate failed to advance this bill, 29-8, on April 22, 2021 (Cloture requires a 2/3 affirmative vote or 33 yes votes).

LB 432 AMDT 1374

CORPORATE TAX CUT

(CFGF SUPPORTS)

This amendment would reduce the state corporate income tax rate on income over \$100,000 from 7.81% to 7.5% starting in 2022. The rate will drop once more, to 7.25%, in 2023 and stay there for subsequent tax years. This is a pro-growth measure that will spur innovation and job growth and help attract capital into the state. The Nebraska Senate passed this amendment, 45-0, on May 11, 2021.

LB 544

URBAN CORPORATE WELFARE

(CFGF OPPOSES)

This bill creates the Urban Redevelopment program, which is a corporate welfare scheme that allows lawmakers to pick winners and losers in the private sector. Byzantine rules allow companies to receive tax subsidies if they invest a certain amount of money and hire a certain number of people in certain urban areas of the state. This is not a core function of government. The Nebraska Senate passed this bill, 49-0, on May 20, 2021.

LB 566

CORPORATE WELFARE FOR NON-PROFITS

(CFGF OPPOSES)

This bill would create a “shovel-ready” corporate welfare program that would provide \$25 million in state funds to non-profit organizations for capital projects that have been delayed because of COVID-19. Qualifying non-profits include groups that promote such things as film, sculpture, dance, poetry, and botany. It also includes non-profit organizations that own a sports complex. Lawmakers should not be in

the business of picking winners and losers in the private sector. This is not a core function of government. The Nebraska Senate passed this bill, 42-3, on May 20, 2021.

LR11CA

ENACT CONSUMPTION TAX

(CFGF SUPPORTS)

This resolution would place a question on the November 2022 ballot that, if approved by voters, would implement a pro-growth consumption tax and eliminate the state income tax, the sales tax, the property tax, and the inheritance tax. The Nebraska Senate failed to advance this resolution, 23-19, on May 5, 2021 (Advancement to the next stage of the legislative process required 25 yes votes).

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