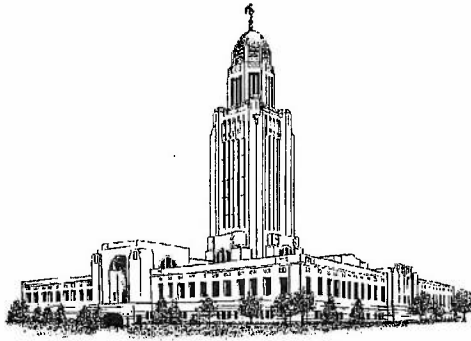


Nebraska State Legislature

SENATOR LOU ANN LINEHAN

District 39:
4025 South 224th Circle
Elkhorn, Nebraska 68022

Legislative Address:
State Capitol
PO Box 94604
Lincoln, Nebraska 68509-4604
(402) 471-2885
llinehan@leg.ne.gov



COMMITTEES

Chairperson - Revenue
Education
Education Commission of the States
Committee on Committees

January 8, 2024

The Honorable Robert B. Evnen
Nebraska Secretary of State
State Capitol
1445 K Street, Suite 2300
Lincoln, NE 68508

Dear Mr. Secretary:

The ballot referendum titled the Private Education Tax Credits Referendum to repeal Legislative Bill 753 creating the Opportunity Scholarships Act raises constitutional concerns spelled out in the attached letter.

Nebraska's constitution explicitly places the power of taxation in the hands of the Legislature. While I respect the petition process including the power of referendum, if this existing revenue measure adopted by the Legislature can be repealed by referendum, the ability to set revenue policy would be undermined.

Based on a plain reading of the Nebraska constitution and the arguments made in the attached letter the referendum seeking repeal of Legislative Bill 753 should be rejected by your office as unconstitutional.

I appreciate your thoughtful consideration of these important constitutional concerns.

Respectfully,

A handwritten signature in black ink, appearing to read "Lou Ann Linehan". The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

Lou Ann Linehan
State Senator, District 39