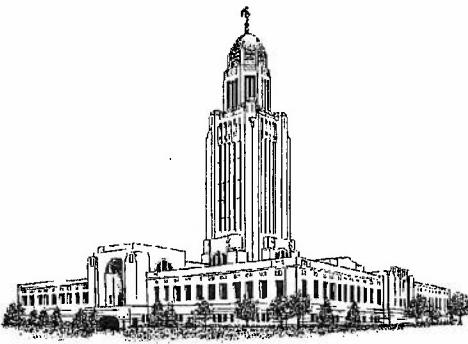


# Nebraska State Legislature

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:

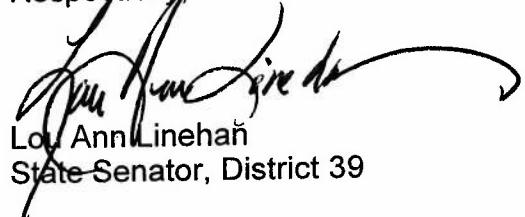
The ballot referendum titled the Private Education Tax Credits Referendum to repeal Legislative Bill 753 creating the Opportunity Scholarships Act raises constitutional concerns spelled out in the attached letter.

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petition process including the power of referendum, if this existing revenue measure adopted by the Legislature can be repealed by referendum, the ability to set revenue policy would be undermined.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,

  
Lou Ann Linehan  
State Senator, District 39