

Nebraska Secretary of State

Petition Sponsor Sworn Statement

RECEIVED

JAN 09 2026

SECRETARY OF STATE
ELECTIONS DIVISION

Petition: PROPERTY TAX CREDIT FUND INCREASE FROM ONLINE SPORTS
(Brief description of petition for identification purposes) WAGERING

Sponsor Name: Kyle Adema

Street Address: 4402 N BRANCH DRIVE OMAHA NE 68116

Phone Number: _____ Email: _____

Sponsor Name: JORDAN MCGRAIN

Street Address: 19608 HARNEY ST ELKHORN NE 68022

Phone Number: _____ Email: _____

Sponsor Name: Tim Moran

Street Address: 4309 N 136TH ST OMAHA NE 68164

Phone Number: _____ Email: _____

Sponsor Name: _____

Street Address: _____

Phone Number: _____ Email: _____

(Please attach copies of this page if there are more than four sponsors.)

STATE OF NEBRASKA)

) ss.

COUNTY OF Lancaster)

I hereby swear that this is a complete list containing the names and street addresses of every person, corporation, or association sponsoring the aforementioned petition.

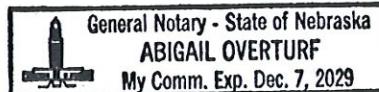
IN WITNESS WHEREOF, I have hereunto subscribed my name this 9 day of 1, 2026.
(Day) (Month) (Year)


Signature of Sponsor

Subscribed in my presence and sworn to before me this 9 day of January, 2026.
(Day) (Month) (Year)

by JORDAN MCGRAIN.
(Printed name of sponsor appearing before Notary)

(SEAL)




Signature of Notary Public

FEB 04 2026

SECRETARY OF STATE
ELECTIONS DIVISION

INITIATIVE MEASURE XXX

OBJECT STATEMENT: The object of this petition is to enact a statute allowing sports wagers to be placed within the State of Nebraska through Internet-based platforms offered by an authorized gaming operator, or its contracted platform provider, and regulate such sports wagers.

(underscored language indicates added language, ~~strike-through~~ indicates language being removed)

AN ACT relating to gaming; to amend section 9-1102, Reissue Revised Statutes of Nebraska, and sections 9-1103 and 9-1110, Revised Statutes Supplement, 2025; to allow an authorized gaming operator or its platform provider to conduct sports wagering by means of an Internet-based platform under the Nebraska Racetrack Gaming Act; to define and redefine terms; to harmonize provisions; to provide an operative date; to provide severability; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 9-1102, Reissue Revised Statutes of Nebraska, is amended to read:

9-1102 Notwithstanding any other provision of law, and to the full extent permitted by the Constitution of Nebraska, including amendments to the Constitution of Nebraska adopted contemporaneously with the enactment of the Nebraska Racetrack Gaming Act, the operation of games of chance is permitted only by authorized gaming operators within licensed racetrack enclosures as provided in the act, including, but not limited to, the offer of sports wagering through an online sports wagering platform by such authorized gaming operators.

Sec. 2. Section 9-1103, Revised Statutes Supplement, 2025, is amended to read:

9-1103 For purposes of the Nebraska Racetrack Gaming Act:

(1) Authorized gaming operator means a person or entity licensed pursuant to the act to operate games of chance within a licensed racetrack enclosure;

(2) Authorized gaming operator license means a license to operate games of chance as an authorized gaming operator at a licensed racetrack enclosure, including operating sports wagering through an online sports wagering platform

if the person placing the sports wager is located within the State of Nebraska at the time the sports wager is placed;

(3)(a) Except as otherwise provided in subdivision (b) of this subdivision, authorized sporting event means a professional sporting event, a collegiate sporting event, an international sporting event, a professional motor race event, a professional sports draft, an individual sports award, an electronic sport, or a simulated game; and

(b) Authorized sporting event does not include an instate collegiate sporting event in which an instate collegiate or university team is a participant, a parimutuel wager, a fantasy sports contest, a minor league sporting event, a sporting event at the high school level or below regardless of the age of any individual participant, or any sporting event excluded by the commission;

(4) Collegiate sporting event means an athletic event or competition of an intercollegiate sport played at the collegiate level for which eligibility requirements for participation by a student athlete are established by a national association for the promotion or regulation of collegiate athletics;

(5) Commission means the State Racing and Gaming Commission;

(6) Designated sports wagering area means an area, as approved by the commission, in which sports wagering is conducted within a licensed racetrack enclosure;

(7) Dollar amount collected means the total dollar amount wagered by players of games of chance less the total dollar amount returned to such players as prizes;

(8) Game of chance means any game which has the elements of chance, prize, and consideration, including any wager on a slot machine, table game, counter game, or card game, a keno lottery conducted in accordance with the Nebraska County and City Lottery Act, or sports wagering conducted in accordance with section 9-1110. Game of chance does not include any game the operation of which is prohibited at a casino by federal law;

(9) Gaming device means an electronic, mechanical, or other device which plays a game of chance when activated by a player using currency, a token, or other item of value;

(10) Gross gaming revenue means the dollar amount collected by an authorized gaming operator from operation of all games of chance within a

licensed racetrack enclosure as computed pursuant to applicable statutes, rules, and regulations less the total of (a) all federal taxes, other than income taxes, imposed on the operation of such games of chance and (b) the amount provided to players by an authorized gaming operator as promotional gaming credits, but only to the extent such promotional gaming credits are redeemed by players to play one or more games of chance being operated by the authorized gaming operator;

(11) International sporting event means an international team or individual sporting event governed by an international sports federation or sports governing body, including sporting events governed by the International Olympic Committee and the International Federation of Association Football;

(12) Licensed racetrack enclosure has the same meaning as in section 2-1210;

(13) Limited gaming device means an electronic gaming device which (a) offers games of chance, (b) does not dispense currency, tokens, or other items of value, and (c) does not have a cash winnings hopper, mechanical or simulated spinning reel, or side handle;

(14) Online sports wagering platform means an integrated system of hardware, software, or applications, through which an authorized gaming operator, on its own or through its contracted platform provider, operates, conducts, or offers sports wagering through the Internet to persons located within the State of Nebraska at the time the sports wager is placed;

(15) Platform provider means a sports wagering services provider that has a contract with an authorized gaming operator to provide an online sports wagering platform;

(16) (14) Prohibited participant means any individual whose participation may undermine the integrity of the wagering or the sporting event or any person who is prohibited from sports wagering for other good cause shown as determined by the commission, including, but not limited to: (a) Any individual placing a wager as an agent or proxy; (b) any person who is an athlete, a coach, a referee, or a player in any sporting event overseen by the sports governing body of such person based on publicly available information; (c) a person who holds a paid position of authority or influence sufficient to exert influence over the participants in a sporting event, including, but not limited to, any coach, manager, handler, or athletic trainer, or a person with access to certain types of exclusive information, on any sporting event overseen by the sports governing body of such person based on publicly available information; or (d) a person identified as prohibited from sports wagering by any list provided by a sports governing body to the commission;

(17) (15) Promotional gaming credit means a credit, token, or other item of value provided by an authorized gaming operator or its platform provider to a player for the purpose of enabling the player to play a game of chance;

(18) (16) Racing license means a license issued for a licensed racetrack enclosure by the commission; and

(19) (17) Sports wagering means the acceptance of wagers on an authorized sporting event by any system of wagering as authorized by the commission. Sports wagering does not include (a) placing a wager on the performance or nonperformance of any individual athlete participating in a single game or match of a collegiate sporting event in which a collegiate team from this state is participating, (b) placing an in-game wager on any game or match of a collegiate sporting event in which a collegiate team from this state is participating, (c) placing a wager on the performance or nonperformance of any individual athlete under eighteen years of age participating in a professional or international sporting event, or (d) placing a wager on the performance of athletes in an individual sporting event excluded by the commission.

Sec. 3. Section 9-1110, Revised Statutes Supplement, 2025, is amended to read:

9-1110 (1) The commission may shall permit an authorized gaming operator to conduct sports wagering. Any sports wager shall be placed (a) through an online sports wagering platform by a person who is located within the State of Nebraska at the time the sports wager is placed or (b) in person or at a wagering kiosk in the designated sports wagering area at the licensed racetrack enclosure. A parimutuel wager in accordance with sections 2-1201 to 2-1218 may be placed in the designated sports wagering area at the licensed racetrack enclosure. An individual employed and authorized to accept a sports wager may also accept a parimutuel wager.

(2) A floor plan identifying the designated sports wagering area at the licensed racetrack enclosure, including the location of any wagering kiosks, shall be filed with the commission for review and approval. Modification to a previously approved plan must be submitted for approval at least ten days prior to implementation. The area shall not be accessible to persons under twenty-one years of age and shall have a sign posted to restrict access. Exceptions to this subsection must be approved in writing by the commission.

(3) The authorized gaming operator shall submit controls for approval by the commission, that include the following for operating the designated sports wagering area at the licensed racetrack enclosure:

- (a) Specific procedures and technology partners to fulfill the requirements set forth by the commission;
- (b) Other specific controls as designated by the commission;
- (c) A process to easily and prominently impose limitations or notification for wagering parameters, including, but not limited to, deposits and wagers; and
- (d) An easy and obvious method for a player to make a complaint and to enable the player to notify the commission if such complaint has not been or cannot be addressed by the sports wagering operator.

(4) An authorized gaming operator using a server to host an online sports wagering platform shall use a server that is located within the State of Nebraska. An authorized gaming operator may conduct sports wagering through no more than two online sports wagering platforms operated by platform providers. The authorized gaming operator and its platform providers shall submit controls for approval by the commission that fulfill the requirements set forth by the commission for operating an online sports wagering platform. The commission shall adopt and promulgate rules and regulations for sports wagering through an online sports wagering platform on or before June 1, 2027.

(5) (4) The commission shall develop policies and procedures to ensure a prohibited participant is unable to place a sports wager or parimutuel wager.

(6) (5) Beginning on the implementation date designated by the Tax Commissioner pursuant to subsection (1) of section 9-1312, prior to the winnings payment of any sports wagering winnings as defined in section 9-1303, an authorized gaming operator or its platform provider shall check the collection system to determine if the winner has a debt or an outstanding state liability as required by the Gambling Winnings Setoff for Outstanding Debt Act. If such authorized gaming operator or its platform provider determines that the winner is subject to the collection system, the operator shall deduct the amount of debt and outstanding state liability identified in the collection system from the winnings payment and shall remit the net winnings payment of sports wagering winnings, if any, to the winner and the amount deducted to the Department of Revenue to be credited against such debt or outstanding state liability as provided in section 9-1306.

Sec. 4. This act becomes operative on January 1, 2027.

Sec. 5. If any section or provision of this act is determined by a court of competent jurisdiction to be unconstitutional or otherwise void or invalid for any

reason, such determination shall not affect the validity of the act as a whole or any part thereof, other than the part so determined to be unconstitutional or otherwise void or invalid.

Sec. 6. Original section 9-1102, Reissue Revised Statutes of Nebraska, and sections 9-1103 and 9-1110, Revised Statutes Supplement, 2025, are repealed.

4918-2120-4108, v. 1

INITIATIVE PETITION

For Secretary of State Use Only

OSWR

The object of this petition is to: (See reverse side for actual text of measure)

Enact a statute allowing sports wagers to be placed within the State of Nebraska through Internet-based platforms offered by an authorized gaming operator, or its contracted platform provider, and regulate such sports wagers.

To the Honorable Robert Evnen, Secretary of State for the State of Nebraska:

We, the undersigned residents of the State of Nebraska and the county of _____, respectfully demand that the following proposed law shall be referred to the registered voters of the state for their approval or rejection at the general election to be held on the 3rd day of November 2026, and each for himself or herself says: I have personally signed this petition on the date opposite my name; I am a registered voter of the State of Nebraska and county of _____ and am qualified to sign this petition or I will be so registered and qualified on or before the date on which this petition is required to be filed with the Secretary of State; and my printed name, date of birth, street and number or voting precinct, and city, village, or post office address are correctly written after my signature.

WARNING TO PETITION SIGNERS-- VIOLATION OF ANY OF THE FOLLOWING PROVISIONS OF LAW MAY RESULT IN THE FILING OF CRIMINAL CHARGES: Any person who signs any name other than his or her own to any petition or who is not qualified to sign the petition shall be guilty of a Class I misdemeanor. Any person who falsely swears to a circulator's affidavit on a petition, who accepts money or other things of value for signing a petition, or who offers money or other things of value in exchange for a signature upon any petition shall be guilty of a Class IV felony.

DATE (mm/dd/yy)	SIGNATURE	PRINTED NAME	DATE OF BIRTH	ADDRESS (Street Number & Name, City or Village, Zip Code)
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Not more than twenty signatures on one sheet shall be counted. Nebraska Revised Statute §32-1409

Circulator's Signature

Address

City, State, Zip

Subscribed and sworn to before me, a notary public, this _____ day of _____, 20____ at _____, Nebraska.

(City or village of notarial act.)

(Seal)

Notary Public's Signature

Proposed Statutory Language:

(underscored language indicates added language, ~~strike through~~ indicates language being removed)

A BILL

AN ACT relating to gaming; to amend section 9-1102, Reissue Revised Statutes of Nebraska, and sections 9-1103 and 9-1110, Revised Statutes Supplement, 2025; to allow an authorized gaming operator or its platform provider to conduct sports wagering by means of an Internet-based platform under the Nebraska Racetrack Gaming Act; to define and redefine terms; to harmonize provisions; to provide an operative date; to provide severability; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 9-1102, Reissue Revised Statutes of Nebraska, is amended to read:

9-1102 Notwithstanding any other provision of law, and to the full extent permitted by the Constitution of Nebraska, including amendments to the Constitution of Nebraska adopted contemporaneously with the enactment of the Nebraska Racetrack Gaming Act, the operation of games of chance is permitted only by authorized gaming operators within licensed racetrack enclosures as provided in the act, including, but not limited to, the offer of sports wagering through an online sports wagering platform by such authorized gaming operators.

Sec. 2. Section 9-1103, Revised Statutes Supplement, 2025, is amended to read:

9-1103 For purposes of the Nebraska Racetrack Gaming Act:

(1) Authorized gaming operator means a person or entity licensed pursuant to the act to operate games of chance within a licensed racetrack enclosure;

(2) Authorized gaming operator license means a license to operate games of chance as an authorized gaming operator at a licensed racetrack enclosure, including operating sports wagering through an online sports wagering platform if the person placing the sports wager is located within the State of Nebraska at the time the sports wager is placed;

(3)(a) Except as otherwise provided in subdivision (b) of this subdivision, authorized sporting event means a professional sporting event, a collegiate sporting event, an international sporting event, a professional motor race event, a professional sports draft, an individual sports award, an electronic sport, or a simulated game; and

(b) Authorized sporting event does not include an instate collegiate sporting event in which an instate collegiate or university team is a participant, a parimutuel wager, a fantasy sports contest, a minor league sporting event, a sporting event at the high school level or below regardless of the age of any individual participant, or any sporting event excluded by the commission;

(4) Collegiate sporting event means an athletic event or competition of an intercollegiate sport played at the collegiate level for which eligibility requirements for participation by a student athlete are established by a national association for the promotion or regulation of collegiate athletics;

(5) Commission means the State Racing and Gaming Commission;

(6) Designated sports wagering area means an area, as approved by the commission, in which sports wagering is conducted within a licensed racetrack enclosure;

(7) Dollar amount collected means the total dollar amount wagered by players of games of chance less the total dollar amount returned to such players as prizes;

(8) Game of chance means any game which has the elements of chance, prize, and consideration, including any wager on a slot machine, table game, counter game, or card game, a keno lottery conducted in accordance with the Nebraska County and City Lottery Act, or sports wagering conducted in accordance with section 9-1110. Game of chance does not include any game the operation of which is prohibited at a casino by federal law;

(9) Gaming device means an electronic, mechanical, or other device which plays a game of chance when activated by a player using currency, a token, or other item of value;

(10) Gross gaming revenue means the dollar amount collected by an authorized gaming operator from operation of all games of chance within a licensed racetrack enclosure as computed pursuant to applicable statutes, rules, and regulations less the total of (a) all federal taxes, other than income taxes, imposed on the operation of such games of chance and (b) the amount provided to players by an authorized gaming operator as promotional gaming credits, but only to the extent such promotional gaming credits are redeemed by players to play one or more games of chance being operated by the authorized gaming operator;

(11) International sporting event means an international team or individual sporting event governed by an international sports federation or sports governing body, including sporting events governed by the International Olympic Committee and the International Federation of Association Football;

(12) Licensed racetrack enclosure has the same meaning as in section 2-1210;

(13) Limited gaming device means an electronic gaming device which (a) offers games of chance, (b) does not dispense currency, tokens, or other items of value, and (c) does not have a cash winnings hopper, mechanical or simulated spinning reel, or side handle;

(14) Online sports wagering platform means an integrated system of hardware, software, or applications, through which an authorized gaming operator, on its own or through its contracted platform provider, operates, conducts, or offers sports wagering through the Internet to persons located within the State of Nebraska at the time the sports wager is placed;

(15) Platform provider means a sports wagering services provider that has a contract with an authorized gaming operator to provide an online sports wagering platform;

(16) (14) Prohibited participant means any individual whose participation may undermine the integrity of the wagering or the sporting event or any person who is prohibited from sports wagering for other good cause shown as determined by the commission, including, but not limited to: (a) Any individual placing a wager as an agent or proxy; (b) any person who is an athlete, a coach, a referee, or a player in any sporting event overseen by the sports governing body of such person based on publicly available information; (c) a person who holds a paid position of authority or influence sufficient to exert influence over the participants in a sporting event, including, but not limited to, any coach, manager, handler, or athletic trainer, or a person with access to certain types of exclusive information, on any sporting event overseen by the sports governing body of such person based on publicly available information; or (d) a person identified as prohibited from sports wagering by any list provided by a sports governing body to the commission;

(17) (15) Promotional gaming credit means a credit, token, or other item of value provided by an authorized gaming operator or its platform provider to a player for the purpose of enabling the player to play a game of chance;

(18) (16) Racing license means a license issued for a licensed racetrack enclosure by the commission; and

(19) (17) Sports wagering means the acceptance of wagers on an authorized sporting event by any system of wagering as authorized by the commission. Sports wagering does not include (a) placing a wager on the performance or nonperformance of any individual athlete participating in a single game or match of a collegiate sporting event in which a collegiate team from this state is participating, (b) placing an in-game wager on any game or match of a collegiate sporting event in which a collegiate team from this state is participating, (c) placing a wager on the performance or nonperformance of any individual athlete under eighteen years of age participating in a professional or international sporting event, or (d) placing a wager on the performance of athletes in an individual sporting event excluded by the commission.

Sec. 3. Section 9-1110, Revised Statutes Supplement, 2025, is amended to read:

9-1110 (1) The commission may shall permit an authorized gaming operator to conduct sports wagering. Any sports wager shall be placed (a) through an online sports wagering platform by a person who is located within the State of Nebraska at the time the sports wager is placed or (b) in person or at a wagering kiosk in the designated sports wagering area at the licensed racetrack enclosure. A parimutuel wager in accordance with sections 2-1201 to 2-1218 may be placed in the designated sports wagering area at the licensed racetrack enclosure. An individual employed and authorized to accept a sports wager may also accept a parimutuel wager.

(2) A floor plan identifying the designated sports wagering area at the licensed racetrack enclosure, including the location of any wagering kiosks, shall be filed with the commission for review and approval. Modification to a previously approved plan must be submitted for approval at least ten days prior to implementation. The area shall not be accessible to persons under twenty-one years of age and shall have a sign posted to restrict access. Exceptions to this subsection must be approved in writing by the commission.

(3) The authorized gaming operator shall submit controls for approval by the commission, that include the following for operating the designated sports wagering area at the licensed racetrack enclosure:

(a) Specific procedures and technology partners to fulfill the requirements set forth by the commission;

(b) Other specific controls as designated by the commission;

(c) A process to easily and prominently impose limitations or notification for wagering parameters, including, but not limited to, deposits and wagers; and

(d) An easy and obvious method for a player to make a complaint and to enable the player to notify the commission if such complaint has not been or cannot be addressed by the sports wagering operator.

(4) An authorized gaming operator using a server to host an online sports wagering platform shall use a server that is located within the State of Nebraska. An authorized gaming operator may conduct sports wagering through no more than two online sports wagering platforms operated by platform providers. The authorized gaming operator and its platform providers shall submit controls for approval by the commission that fulfill the requirements set forth by the commission for operating an online sports wagering platform. The commission shall adopt and promulgate rules and regulations for sports wagering through an online sports wagering platform on or before June 1, 2027.

(5) (4) The commission shall develop policies and procedures to ensure a prohibited participant is unable to place a sports wager or parimutuel wager.

(6) (5) Beginning on the implementation date designated by the Tax Commissioner pursuant to subsection (1) of section 9-1312, prior to the winnings payment of any sports wagering winnings as defined in section 9-1303, an authorized gaming operator or its platform provider shall check the collection system to determine if the winner has a debt or an outstanding state liability as required by the Gambling Winnings Setoff for Outstanding Debt Act. If such authorized gaming operator or its platform provider determines that the winner is subject to the collection system, the operator shall deduct the amount of debt and outstanding state liability identified in the collection system from the winnings payment and shall remit the net winnings payment of sports wagering winnings, if any, to the winner and the amount deducted to the Department of Revenue to be credited against such debt or outstanding state liability as provided in section 9-1306.

Sec. 4. This act becomes operative on January 1, 2027.

Sec. 5. If any section or provision of this act is determined by a court of competent jurisdiction to be unconstitutional or otherwise void or invalid for any reason, such determination shall not affect the validity of the act as a whole or any part thereof, other than the part so determined to be unconstitutional or otherwise void or invalid.

Sec. 6. Original section 9-1102, Reissue Revised Statutes of Nebraska, and sections 9-1103 and 9-1110, Revised Statutes Supplement, 2025, are repealed.