

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SIXTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 9**

Introduced by Blood, 3.

Read first time January 10, 2019

Committee:

1 A BILL FOR AN ACT relating to political subdivisions; to prohibit cities,  
2 villages, and counties from taxing or otherwise regulating the use  
3 of distributed ledger technology; to define a term; and to provide  
4 duties for the Revisor of Statutes.

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

1           Section 1. (1) A city or village shall not:

2           (a) Impose any tax or fee on the use of distributed ledger  
3 technology by any person or entity;

4           (b) Require any person or entity to obtain from the city or village  
5 any certificate, license, or permit to use distributed ledger technology;  
6 or

7           (c) Impose any other requirement relating to the use of distributed  
8 ledger technology by any person or entity.

9           (2) Nothing in this section prohibits a city or village from using  
10 distributed ledger technology in the performance of its powers or duties.

11           (3) For purposes of this section, distributed ledger technology  
12 means an electronic record of transactions or other data which is: (a)  
13 Uniformly ordered; (b) redundantly maintained or processed by one or more  
14 computers or machines to guarantee the consistency or nonrepudiation of  
15 the recorded transactions or other data; and (c) validated by the use of  
16 cryptography.

17           Sec. 2. (1) A county board shall not:

18           (a) Impose any tax or fee on the use of distributed ledger  
19 technology by any person or entity;

20           (b) Require any person or entity to obtain from the board any  
21 certificate, license, or permit to use distributed ledger technology; or

22           (c) Impose any other requirement relating to the use of distributed  
23 ledger technology by any person or entity.

24           (2) Nothing in this section prohibits a county board from using  
25 distributed ledger technology in the performance of its powers or duties.

26           (3) For purposes of this section, distributed ledger technology  
27 means an electronic record of transactions or other data which is: (a)  
28 Uniformly ordered; (b) redundantly maintained or processed by one or more  
29 computers or machines to guarantee the consistency or nonrepudiation of  
30 the recorded transactions or other data; and (c) validated by the use of  
31 cryptography.

- 1           Sec. 3. The Revisor of Statutes shall assign:
- 2           (1) Section 1 of this act to a new article in Chapter 18; and
- 3           (2) Section 2 of this act within sections 23-105 to 23-145.