Informational Pamphlet

on

Initiative Measures

Appearing on the 2026 General Election Ballot

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This pamphlet is intended to provide the voters of Nebraska with additional information about the measures proposed via the initiative petition process that will appear on the November 3, 2026 General Election ballot.

Each measure contains three portions: the language which will appear on the November ballot, the text of the measure, and arguments supporting and opposing the measure. The arguments are derived from information provided to the Secretary of State from supporters and opponents of these measures.

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Table of Contents

INITIATIVE MEASURE 440 ..... **1**
Ballot Title and Text for Initiative Measure 440 1
Full Text of Proposed Initiative Measure 440 2
Arguments For and Against Initiative Measure 440 5
INITIATIVE MEASURE 441 ..... **6**
Ballot Title and Text for Initiative Measure 441 6
Full Text of Proposed Initiative Measure 441 7
Arguments For and Against Initiative Measure 441 15
INITIATIVE MEASURE 442 ..... **16**
Ballot Title and Text for Initiative Measure 442 16
Full Text of Proposed Initiative Measure 442 17
Arguments For and Against Initiative Measure 442 19

INITIATIVE MEASURE 440

Ballot Title and Text for Initiative Measure 440

Proposed by Initiative Petition

A vote "FOR" will amend the Nebraska Constitution to authorize the enactment of laws to allow persons located within Nebraska to place sports wagers through an Internet-based platform when offered by an authorized gaming operator conducting games of chance within a licensed racetrack enclosure in Nebraska.

A vote "AGAINST" means the Nebraska Constitution will not be amended in this manner.

Shall the Nebraska Constitution be amended to authorize the enactment of laws allowing persons located within Nebraska to place sports wagers through an Internet-based platform when offered by an authorized gaming operator conducting games of chance within a licensed racetrack enclosure in Nebraska?

◯ For

◯ Against

Full Text of Proposed Initiative Measure 440

OBJECT STATEMENT: The object of this petition is to amend the Nebraska Constitution to state that laws may be enacted allowing sports wagers to be placed within the State of Nebraska through an Internet-based platform offered by an authorized gaming operator.

Proposed Constitutional Amendment Language

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

TEXT: Article III, section 24, of the Constitution of Nebraska shall be amended as shown:

(1) Except as provided in this section, the Legislature shall not authorize any game of chance or any lottery or gift enterprise when the consideration for a chance to participate involves the payment of money for the purchase of property, services, or a chance or admission ticket or requires an expenditure of substantial effort or time.

(2) The Legislature may authorize and regulate a state lottery pursuant to subsection (3) of this section and other lotteries, raffles, and gift enterprises which are intended solely as business promotions or the proceeds of which are to be used solely for charitable or community betterment purposes without profit to the promoter of such lotteries, raffles, or gift enterprises.

(3)(a) The Legislature may establish a lottery to be operated and regulated by the State of Nebraska. The proceeds of the lottery shall be appropriated by the Legislature for the costs of establishing and maintaining the lottery and for the following purposes, as directed by the Legislature:

(i) The first five hundred thousand dollars after the payment of prizes and operating expenses shall be transferred to the Compulsive Gamblers Assistance Fund;

(ii) Forty-four and one-half percent of the money remaining after the payment of prizes and operating expenses and the initial transfer to the Compulsive Gamblers Assistance Fund shall be transferred to the Nebraska Environmental Trust Fund to be used as provided in the Nebraska Environmental Trust Act;

(iii) Forty-four and one-half percent of the money remaining after the payment of prizes and operating expenses and the initial transfer to the Compulsive Gamblers Assistance Fund shall be used for education as the Legislature may direct;

(iv) Ten percent of the money remaining after the payment of prizes and operating expenses and the initial transfer to the Compulsive Gamblers Assistance Fund shall be transferred to the Nebraska State Fair Board if the most populous city within the county in which the fair is located provides matching funds equivalent to ten percent of the funds available for transfer. Such matching funds may be obtained from the city and any other private or public entity, except that no portion of such matching funds shall be provided by the state. If the Nebraska State Fair ceases operations, ten percent of the money remaining after the payment of prizes and operating expenses and the initial transfer to the Compulsive Gamblers Assistance Fund shall be transferred to the General Fund; and

(v) One percent of the money remaining after the payment of prizes and operating expenses and the initial transfer to the Compulsive Gamblers Assistance Fund shall be transferred to the Compulsive Gamblers Assistance Fund.

(b) No lottery game shall be conducted as part of the lottery unless the type of game has been approved by a majority of the members of the Legislature.

(4) Nothing in this section shall be construed to prohibit (a) the enactment of laws providing for the licensing and regulation of wagering on the results of horseraces, wherever run, either within or outside of the state, by the parimutuel method, when such wagering is conducted by licensees within a licensed racetrack enclosure or (b) the enactment of laws providing for the licensing and regulation of bingo games conducted by nonprofit associations which have been in existence for a period of five years immediately preceding the application for license, except that bingo games cannot be conducted by agents or lessees of such associations on a percentage basis.

(5) This section shall not apply to any law which is enacted contemporaneously with the adoption of this subsection or at any time thereafter and which provides for the licensing, authorization, regulation, or taxation of all forms of games of chance when such games of chance are conducted by authorized gaming operators within a licensed racetrack enclosure, including sports wagering through the Internet if the person placing the sports wager is located within the State of Nebraska at the time the wager is placed.

Arguments For and Against Initiative Measure 440

Supporters contend:

Vote FOR Initiative 440 to legalize online sports wagering and direct more than $166 million to property tax relief. We know Nebraskans are already wagering on sports through illegal and offshore platforms or driving to a neighboring state where wagering is legal. This means millions of dollars in tax revenue leave our state every year. Initiative 440 keeps the money in Nebraska through a legal, regulated and secure marketplace that is projected to deliver more than $166 million in direct property tax relief to Nebraska homeowners, farmers, ranchers and small businesses over the next ten years. Legal online sports wagering will keep the money in Nebraska and generate millions of dollars in real property tax relief. Vote FOR Initiative 440.

Opponents contend:

Initiative Measure 440 turns every phone into a casino, every play into a wager, and every athlete into a target—sending hundreds of millions of dollars out of Nebraska to out-of-state gambling conglomerates. It is funded by out-of-state billion-dollar gambling corporations and opposed by many Nebraska leaders, players, and coaches. Online sports betting fuels corruption in sports and is one of the most common forms of abuse athletes receive, including threats of violence to themselves and their families. Every teenager with a phone will face aggressive advertising, while taxpayers and families get no real property tax relief, as casinos promised five years ago, and will be forced to pay for increased social costs. Vote AGAINST Initiative Measure 440 to protect Nebraska families, taxpayers, and student-athletes.

INITIATIVE MEASURE 441

Ballot Title and Text for Initiative Measure 441

Proposed by Initiative Petition

A vote "FOR" will enact statutes allowing persons located within Nebraska to place sports wagers through an Internet-based platform when offered by an authorized gaming operator conducting games of chance within a licensed racetrack enclosure in Nebraska or the operator's platform provider, and regulating such sports wagers.

A vote "AGAINST" means no such statutes will be enacted.

Shall statutes be enacted that: (1) Allow persons located within Nebraska to place sports wagers through an Internet-based platform when offered by an authorized gaming operator conducting games of chance within a licensed racetrack enclosure in Nebraska or the operator's platform provider; and (2) Regulate such sports wagers?

◯ For

◯ Against

Full Text of Proposed Initiative Measure 441

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.

Proposed Statutory Language

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

TEXT: 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.

Arguments For and Against Initiative Measure 441

Supporters contend:

Vote FOR Initiative 441 to create and regulate a safe and secure online wagering marketplace in Nebraska and use existing state gaming laws to direct more than $166 million to property tax relief. Initiative 441 creates the legal and regulatory framework for online sports wagering, with real consumer protections and oversight by the Nebraska Racing and Gaming Commission. More importantly, this initiative requires that 70 percent of all wagering tax revenue goes directly to Nebraska's Property Tax Credit Cash Fund. That means more than $166 million in real property tax relief goes straight to Nebraskans over the first ten years. Legal and regulated sports wagering means millions in direct property tax relief. Vote FOR Initiative 441.

Opponents contend:

Initiative Measure 441 puts out-of-state gambling interests ahead of Nebraska taxpayers and student-athletes. It would turn every phone into a casino, every play into a wager, and every athlete into a potential target—sending hundreds of millions of dollars out of Nebraska to the pockets of out-of-state gambling companies. It is opposed by many Nebraska players, leaders, and coaches. Online sports betting fuels corruption in sports and is one of the most common forms of abuse athletes receive. Every teenager with a phone will face aggressive advertising, while taxpayers and families will face increased social costs and no real property tax relief. Vote AGAINST Initiative Measure 441 to protect Nebraska families, taxpayers, and student-athletes.

INITIATIVE MEASURE 442

Ballot Title and Text for Initiative Measure 442

Proposed by Initiative Petition

A vote "FOR" will amend the Nebraska Constitution to provide: (1) Schools must expressly designate each athletic team or sport as one of the following based on biological sex: (a) Males, men, or boys; (b) females, women, or girls; or (c) coed or mixed; and (2) Athletic teams or sports designated for females, women, or girls shall not be open to students of the male sex. The amendment would apply to all athletic teams or sports sponsored by public schools or postsecondary educational institutions, and private schools or educational institutions whose athletic teams or sports compete against public schools or institutions.

A vote "AGAINST" means the Nebraska Constitution will not be amended in this manner.

Shall the Nebraska Constitution be amended to provide: (1) Schools must expressly designate each athletic team or sport as one of the following based on biological sex: (a) Males, men, or boys; (b) females, women, or girls; or (c) coed or mixed; and (2) Athletic teams or sports designated for females, women, or girls shall not be open to students of the male sex? The amendment would apply to all athletic teams or sports sponsored by public schools or postsecondary educational institutions, and private schools or educational institutions whose athletic teams or sports compete against public schools or institutions.

◯ For

◯ Against

Full Text of Proposed Initiative Measure 442

OBJECT STATEMENT: The object of this petition is to amend the Nebraska Constitution to establish constitutional protections for sex-separate athletics to ensure equal access to athletic opportunities for females.

Proposed Constitutional Amendment Language

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

TEXT: Article VII of the Constitution of Nebraska shall be amended by adding a new section 16 as shown:

Art. VII §16. Equal access to athletic opportunities for females.

(1) Schools must expressly designate each athletic team or sport as one of the following based on biological sex: (a) Males, men, or boys; (b) females, women, or girls; or (c) coed or mixed.

(2) Athletic teams or sports designated for females, women, or girls pursuant to subsection (1) of this section shall not be open to students of the male sex.

(3) For purposes of this section, "schools" shall mean interscholastic, intercollegiate, and intramural athletic teams or sports that are sponsored by a common school of this state, a public postsecondary educational institution of this state, or any school or institution of learning in this state not owned or exclusively controlled by the state or a political subdivision thereof whose athletic teams or sports compete against a common school or public postsecondary educational institution of this state.

(4) This section shall be self-executing, but legislation may be enacted to facilitate its operation. If any part or parts of this section are

found to conflict with federal law or the Constitution of the United States, this section shall be implemented to the maximum extent permitted by federal law and the Constitution of the United States. Any provision held invalid shall be severable from the remaining portions of this section.

Arguments For and Against Initiative Measure 442

Supporters contend:

Initiative 442, Fairness for Girls, protects fairness, opportunities, and safety for Nebraska girls in sports. It establishes constitutional protections for sex-separated athletics in Nebraska grade schools, high schools, and colleges. Fairness for Girls ensures female athletes are not forced to compete against biological males. Allowing biological males to compete against girls poses safety risks because of physical differences in strength, bone density, and size, increasing the likelihood of injury. The initiative protects female athletes from losing scholarships, medals, or tournament advancement after being displaced in rankings by biological males. Fairness for Girls protects every girl's opportunity to succeed on a fair playing field.

Opponents contend:

Initiative 442 adds unnecessary limits on participation in girls' sports into the Nebraska State Constitution. Initiative 442 raises significant concerns about fairness and privacy by making gender verification constitutionally required for girls and young women who want to play sports at their public school, college or university, but would not place a similar requirement on boys and young men. It would also empower bad actors to unfairly cast doubt on young athletes who don't fit within traditional gender expectations. Proponents say that this measure is about promoting fairness and safety by ensuring transgender girls cannot participate, but it would actually subject all girls to greater barriers and risk of harm and create a constitutional right to bully kids about their appearance. Vote AGAINST 442.