

Testimony in support of LB758
Nonprofit Association of the Midlands
January 28, 2026

The Nonprofit Association of the Midlands, the largest nonprofit member organization in the state representing over 800 Nebraska nonprofits, supports LB758 and urges its passage for the benefit of all Nebraskans who benefit from the services and programs that local nonprofits provide daily in their community.

As introduced by Senator R. Brad von Gillern, LB758 will eliminate unnecessary roadblocks for charitable nonprofits in Nebraska to receive donations in the form of investment funds or property in a more timely, efficient fashion. At a time when many Nebraska nonprofits are struggling to meet growing community needs in the face of substantial funding cuts from federal and state governments, easing the pathway for charitable donations assists everyone in the process—donor, the receiving nonprofit, and ultimately what is most important, the Nebraskans in need of those critical services and programs which these donations help provide. Additionally, LB758 is in line with action that is taking place in legislatures across the United States in bipartisan fashion, with Iowa passing similar legislation with strong bipartisan support in 2024.

Nebraska's nonprofit sector is a powerful and stabilizing force in the state's economy and community life. With 3,663 501(c)(3) organizations filing Form 990, the sector is deeply embedded in every part of Nebraska, from large population centers to rural communities. Nonprofits direct billions of dollars, thousands of jobs, and immeasurable community value toward public benefit, advancing missions that neither governments nor markets can fulfill on their own.

Nebraska nonprofits generated \$23.1 billion in revenue in 2023 and spent \$20 billion — a level of economic activity comparable to major private industries such as manufacturing. Their investments in earnings, goods, and services circulate money throughout the state and strengthen local economies.

Nonprofits are also a major employer, providing jobs to about 10% of Nebraska's workforce, with competitive earnings throughout the state. These earnings flow directly into local economies as nonprofit employees contribute meaningfully to state and local tax revenues.

Equally significant is the community value nonprofits help create. Nebraskans give their time and resources at higher rates than the national average. Across nonprofit areas, most nonprofits generate the largest share of their revenue from contributions, gifts, and grants, evidence of broad public trust and commitment to the sector.

Nebraska nonprofits—including human services, education, health, arts, environmental, among many areas—provide incredible value for Nebraskans, providing essential services and programs that the private sector and government cannot match. Improving nonprofit's ability to receive donations in a timely and efficient manner is a sensible, simple, and noncontroversial way to improve life for all Nebraskans who benefit from nonprofits. The Nonprofit Association of the Midlands urges you to pass LB758.

Nonprofit Association of the Midlands
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