



**Guidelines for Reporting Funding Received from Foreign  
Adversarial Sources as Required by Neb. Rev. Stat. § 85-906  
(Laws 2025, LB306, § 12)**

**Effective for the Reporting Year July 1, 2025, through June 30, 2026, and Thereafter Until  
Amended or Replaced**

**1-7-26**

*This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.*

## Purpose

LB306, § 12, passed by the 2025 Nebraska Legislature and codified as Neb. Rev. Stat. § 85-906 (included as Appendix A, p. 6) , requires all public and private two-year or four-year colleges and universities having a campus or place of business in Nebraska to report to the Coordinating Commission for Postsecondary Education (CCPE), on a biannual basis, any funding received from a foreign adversarial source. These guidelines explain which institutions are required to report, what they are required to report, when they are required to report, and how they should report.

## I. Who must report?

### A. Which institutions are covered by Neb. Rev. Stat. § 85-906?

Neb. Rev. Stat. § 85-906(1)(b) defines covered institutions as follows: “Covered institution means any public or private two-year or four-year college or university having a campus or place of business in Nebraska.” As the definition is broad, the CCPE considers covered institutions to include every postsecondary institution offering an associate’s degree or above that is physically present in Nebraska. This includes all public postsecondary institutions and all private postsecondary institutions subject to the Postsecondary Institution Act (Neb. Rev. Stat. §§ 85-2401 to 85-2428) that have a campus as defined in Title 281, Nebraska Administrative Code (NAC), Chapter 7, § 003.10, or an administrative office as defined in 281 NAC Chapter 7, § 003.12(B) (see Appendix B). Private postsecondary career schools authorized to operate under the Private Postsecondary Career School Act (Neb. Rev. Stat. §§ 85-1601 to 85-1658) need not report.

## II. What must be reported?

### A. Which countries are considered foreign adversaries by Neb. Rev. Stat. § 85-906?

Neb. Rev. Stat. § 85-906(1)(d) defines foreign adversaries as follows: “Foreign adversary means a foreign adversary as determined pursuant to 15 C.F.R. 791.4, as such regulation existed on January 1, 2025.”

The relevant foreign governments listed in 15 C.F.R. § 791.4, as such regulation existed on January 1, 2025, are:

- (1) The People's Republic of China, including the Hong Kong Special Administrative Region and the Macau Special Administrative Region (China);
- (2) Republic of Cuba (Cuba);
- (3) Islamic Republic of Iran (Iran);
- (4) Democratic People's Republic of Korea (North Korea);
- (5) Russian Federation (Russia); and
- (6) Venezuelan politician Nicolás Maduro (Maduro Regime).

## B. What is a foreign adversarial source?

According to Neb. Rev. Stat. § 85-906(1)(c), a foreign adversarial source means any of the following:

- i. A foreign adversary government, including an agency of a foreign adversary government;
- ii. A legal entity, governmental or otherwise, created solely under laws of a foreign adversary government;
- iii. An individual who is a citizen or a national of a foreign adversary government; and
- iv. An agent of any entity or individual described in subdivision (1)(c)(i), (ii), or (iii) of this section (that is, Neb. Rev. Stat. § 85-906), including a subsidiary or affiliate of a foreign adversary legal entity acting on behalf of any such entity or individual.

Please note that a foreign adversarial source does not include payment of tuition or fees made by a natural person (i.e., a human individual, not a government agency, corporation, or other legal entity) to support an individual enrolled in or planning to attend a covered institution (Neb. Rev. Stat. § 85-906(2)(b)). Payment of tuition and fees for the benefit of individuals enrolled in or planning to enroll in an institution by foreign adversarial sources that are not natural persons (i.e., agencies, government ministries, corporations) should be reported.

## C. What funding is reportable?

Neb. Rev. Stat. § 85-906(1)(d) defines reportable funding as “revenue or the fair-market value of anything received as the result of any contract, gift, grant, endowment, award, scholarship, or donation, including a conditional or unconditional pledge of a contract, gift, grant, endowment, award, scholarship, or donation from a foreign adversarial source.”

Neb. Rev. Stat. § 85-906(1)(a) defines contract as “any agreement between a covered institution and a foreign adversarial source for the acquisition by purchase, lease, or barter of property or services, for the direct benefit or use of either of the parties.”

Because contract is defined to include acquisitions for the direct benefit or use of either of the parties, reportable funding includes all purchases of property, goods, and services from a foreign adversarial source, and all sales of property, goods, and services to a foreign adversarial source. However, employment contracts or employment agreements with persons who meet the definition of foreign adversarial sources **should not** be included.

As stated in Neb. Rev. Stat. § 85-906(1)(d), reportable funding also includes all gifts, grants, endowments, awards, scholarships, or donations, including a conditional or unconditional pledge of a contract, gift, grant, endowment, award, scholarship, or donation from a foreign adversarial source.

#### **D. Is there a minimum dollar amount threshold for reportable funding?**

No. Unlike the foreign gift requirements in the Higher Education Act (HEA), 20 U.S.C. § 1001 *et seq.*, Neb. Rev. Stat. § 85-906 contains no minimum dollar amount threshold for reporting. As a result, covered institutions may need to report more reportable funding to the CCPE than they are required to report to the U.S. Department of Education under the HEA.

### **III. When do institutions report?**

#### **A. When are covered institutions required to report to the CCPE?**

Neb. Rev. Stat. § 85-906 requires covered institutions to report biannually to the CCPE; that is, twice per year. The first reporting period will cover reportable funding received between July 1, 2025, and December 31, 2025. The initial report will be due no later than February 28, 2026. The second reporting period will cover reportable funding received between January 1, 2026, and June 30, 2026; it will be due no later than July 31, 2026. In subsequent years, the reports covering the period July 1 to December 31 will be due no later than January 31, and the reports covering the period January 1 to June 30 will be due no later than July 31.

### **IV. How do institutions report?**

#### **A. Is there a standard reporting format that my institution must use?**

Yes. The CCPE will provide an Excel reporting form that must be used for submissions. The Excel reporting form will be posted on the CCPE website. In accordance with Neb. Rev. Stat. § 85-906(2)(a)(i-iv), the reporting categories on the Excel form include:

- Institution Name;
- Date reportable funding was received;
- Amount of reportable funding;
- Description of the type of reportable funding (i.e., contract, gift, grant, endowment, award, scholarship, or donation);
- Description of the purpose of the reportable funding (e.g., services, equipment, education, research, scholarships, or other);
- Whether the reportable funding is part of an ongoing relationship with a foreign source;
- Name of the foreign adversarial source;
- The country of citizenship or principal residence or domicile of the foreign adversarial source if not a foreign government;
- A unique identifying number assigned by the institution for the contract, agreement, pledge, or memorandum of understanding.

The completed file should be named “LB306\_Institution name\_ MonthYear” where MonthYear is the last month of the reporting period in the given year. For example, LB306\_Nebraska College\_ December2025 for the report covering July 1, 2025, through December 31, 2025, and LB306\_Nebraska College\_June2026 for the report covering the reporting period January 1, 2026, through June 30, 2026.

In addition, Neb. Rev. Stat. § 85-906(2)(a)(iv) requires covered institutions to submit a copy of any contract, agreement, pledge, or memorandum of understanding associated with the reportable funding. The contract, agreement, pledge, or memorandum of understanding associated with the reportable funding should be named “LB306\_Institution name\_ XXXXX” where XXXXX corresponds with a unique identifying number assigned by the institution and included in the Excel reporting form; e.g., LB306\_Nebraska College\_A2601.

Institutions should submit required documents in PDF format. The CCPE will store the electronic files and link them to the document attachment link in the reports published on the CCPE website. Reports and documents are subject to the CCPE’s records retention policy. ***As provided in Neb. Rev. Stat. § 85-906(2)(a), information that is exempt or prohibited from disclosure or deemed confidential under federal or state law should not be submitted to the CCPE.***

#### **B. What if my institution has nothing to report?**

Covered institutions with no reportable funding from a foreign adversarial source during the six-month reporting period should submit the Excel reporting form with the institution name filled in (cell A3) and “none” filled in under “Date Received” (cell B3).

#### **C. How do we account for pledges or multi-year agreements?**

Reportable funding from multi-year agreements should be reported during every biannual period in which funding is received. Copies of contracts, agreements, pledges, or memoranda of understanding that extend over multiple years should be uploaded only once, during the period when reportable funding resulting from the agreement is first received. Subsequent reporting of reportable funding under the same contract should include the unique document identifying number so the CCPE can link the document in the report, but the contract need not be submitted again.

#### **D. Where do we submit the Excel reporting file and copies of contracts, agreements, etc.?**

Documents should be e-mailed to [CCPE.LB306@nebraska.gov](mailto:CCPE.LB306@nebraska.gov). As a reminder, e-mailed documents should not include any information deemed confidential under federal or state law.

### **Questions?**

Questions about requirements, processes, and interpretations should be directed to the CCPE at:

Mike Baumgartner  
[mike.baumgartner@nebraska.gov](mailto:mike.baumgartner@nebraska.gov)  
402-471-0029

## **Appendix 1: Neb. Rev. Stat. § 85-906**

85-906. Covered institution; reportable funding; foreign adversarial source; report to Coordinating Commission for Postsecondary Education.

(1) For purposes of this section:

(a) Contract means any agreement between a covered institution and a foreign adversarial source for the acquisition by purchase, lease, or barter of property or services, for the direct benefit or use of either of the parties;

(b) Covered institution means any public or private two-year or four-year college or university having a campus or place of business in Nebraska;

(c) Foreign adversarial source means:

(i) A foreign adversary government, including an agency of a foreign adversary government;

(ii) A legal entity, governmental or otherwise, created solely under laws of a foreign adversary government;

(iii) An individual who is a citizen or a national of a foreign adversary government; and

(iv) An agent of any entity or individual described in subdivision (1)(c)(i), (ii), or (iii) of this section, including a subsidiary or affiliate of a foreign adversary legal entity acting on behalf of any such entity or individual;

(d) Foreign adversary means a foreign adversary as determined pursuant to 15 C.F.R. 791.4, as such regulation existed on January 1, 2025; and

(e) Reportable funding means revenue or the fair-market value of anything received as the result of any contract, gift, grant, endowment, award, scholarship, or donation, including a conditional or unconditional pledge of a contract, gift, grant, endowment, award, scholarship, or donation from a foreign adversarial source.

(2)(a) Except as provided in subdivision (b) of this subsection, each covered institution shall provide a report biannually to the Coordinating Commission for Postsecondary Education, in a manner prescribed by the commission, detailing all reportable funding received by the covered institution. Unless the information is exempt or prohibited from disclosure or deemed confidential under federal or state law, the report shall include the following information:

(i) The amount of the reportable funding and the date that such funding was received;

(ii) A description of the type of reportable funding and the purpose for such funding, including whether the reportable funding is part of an ongoing relationship with the foreign adversarial source;

(iii) A detailed description of the foreign adversarial source providing the reportable funding, including the name of the foreign adversarial source and, if not a foreign government, the country of citizenship, if known, and the country of principal residence or domicile of the foreign adversarial source; and

(iv) A copy of any contract, agreement, pledge, or memorandum of understanding associated with the funding.

(b) This section shall not require reporting of payments made to a covered institution by a natural person who would otherwise qualify as a foreign adversarial source for tuition or related fees to support an individual enrolled or planning to attend a covered institution.

(c) The Coordinating Commission for Postsecondary Education shall post the report on its public website.

Source

- [Laws 2025, LB306, § 12.](#)
- **Operative Date: July 1, 2025**

**Appendix 2: Nebraska Administrative Code Title 281 Chapter 7 Section 003.10 and Section 003.12(B)**

003.10. New campus means a facility

003.10A. that meets the following criteria:

003.10(A)(i). Students can complete at least one full program (certificate, diploma, degree) at the location,

003.10(A)(ii). The facility is either owned by an institution or under lease for a period of at least 5 years, and

003.10(A)(iii). The location has its own faculty, administrative head, academic resources, and student services; or

003.10(B). that is deemed to be a new or branch campus by the institution's accrediting body

003.12(B). Establishing an administrative office in this state, including:

003.12(B)(i). Maintaining an administrative office in this state for purposes of enrolling students, providing information to students about the institution, or providing student support services;

003.12(B)(ii). Providing office space to staff, whether instructional or non-instructional staff; or

003.12(B)(iii). Establishing a mailing address in this state.