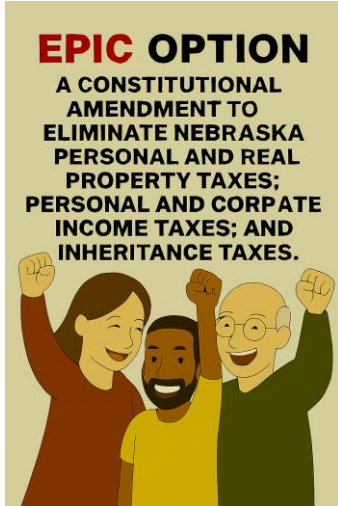




EPIC OPTION DEFINED



EPIC Option is a proposed constitutional amendment designed to improve Nebraska’s tax system by eliminating personal and real property taxes, personal and corporate income taxes, and inheritance taxes. Once the necessary number of petition signatures are secured, EPIC Option will be placed on the 2026 ballot, empowering Nebraskans to decide their tax fate at the polls.

WHY REAL TAX REFORM REQUIRES EPIC OPTION AND THE POWER OF THE PEOPLE

Because the Nebraska Legislature will not listen to the people!

Throughout Nebraska’s history, voters have proven their ability to reshape state tax policy. In 1966, frustration mounted with property taxes being the only funding source for every level of Nebraska government. That frustration sparked a successful petition to eliminate property taxes as the only means of state revenue.

That pivotal constitutional amendment prevented the Legislature from reinstating state property taxes. State income tax and sales tax were introduced, while property taxes persisted at the county level, continually increasing to today’s burdensome level.

Unfortunately, elected officials have consistently ignored the people’s popular demand for real tax reform for several decades. During both the 2024 special tax session and the 2025 legislative session, meaningful property tax relief was blocked under the influence of lobbyists and special interest groups.

Today, EPIC Option proposes a smart solution: eliminating property tax, state income tax, and inheritance tax at every level of state, city, and county government.

Now, Nebraskans have the opportunity to reclaim authority over their tax structure with EPIC Option, a constitutional amendment designed to finally deliver genuine tax reform and return power to the people.





HOW TO MAKE EPIC OPTION A REALITY

Through a Two-Step Path to Tax Reform in Nebraska.



Step 1: Collect signatures to qualify for placement on the 2026 election ballot. To start change, supporters need to collect 124,000 valid petition signatures to earn a spot on the ballot.

Ballot Language: "Article VIII of the Constitution of Nebraska shall be amended by adding a new Section 14 as shown: No governmental entity in the state of Nebraska shall collect property tax, income tax or inheritance tax beginning January 1, 2028."

Objective Statement: "A Constitutional Amendment to eliminate Nebraska personal and real property taxes; personal and corporate income taxes; and inheritance taxes."

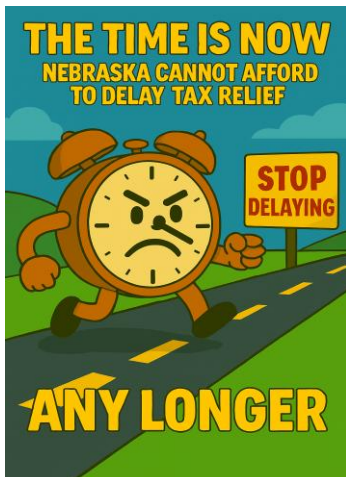
Step 2: A vote by the people on the 2026 election ballot.

Once EPIC Option is placed on the ballot and Nebraskans vote yes, property tax, income tax or inheritance tax will no longer be collected in Nebraska starting January 1, 2028.

Note: Once EPIC Option is passed by the voters, this amendment will become a permanent part of the Nebraska State Constitution. It also gives the power back to the people because it can only be altered by a future vote of the people and cannot be changed by the Legislature.



THE TIME FOR EPIC OPTION IS NOW!



Burdensome property, income, and inheritance taxes are forcing retirees, young families, and graduates to move out of Nebraska.

Nebraska cannot afford to delay tax relief any longer. The moment has come to take action and stop kicking the issue down the road.

For more information and to stay informed, visit EPICoption.info



WHY NEBRASKANS NEED EPIC OPTION

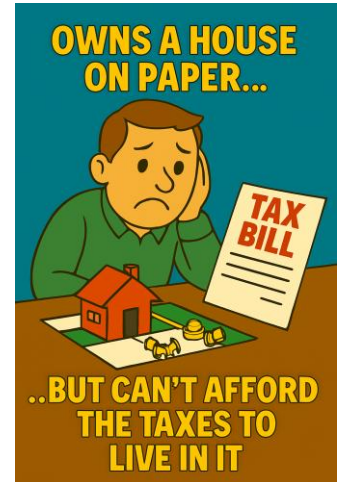


Failed Reform Efforts:

The Governor and Legislature, heavily influenced by lobbyists and special interests, failed to enact meaningful property tax relief during the 2024 special tax session and the 2025 legislative session.

Soaring Property Taxes:

Families across Nebraska continue to struggle as property tax valuations have Skyrocketed, rising by 20% annually for three consecutive years, placing an unsustainable financial burden on households. Many have already lost their homes.

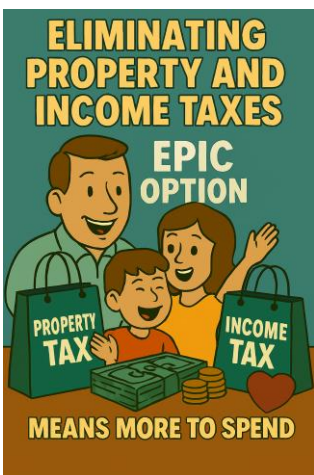
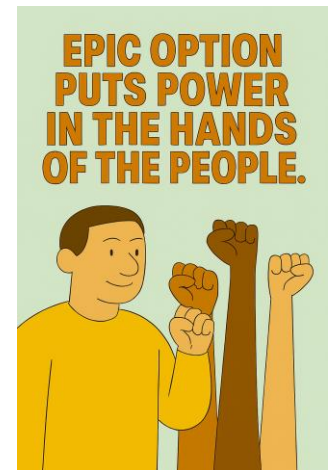


Political Gamesmanship:

Lawmakers will no longer be able to lower one tax while quietly raising another. With only sales tax in place, tax policy will be transparent and straightforward.

Puts Power in the Hands of the People:

Real change cannot come from politicians—it must come from the people. A vote in favor of EPIC Option will finally put an end to Nebraska's crushing property tax system.



Greater Financial Freedom:

Eliminating property and income taxes means families will keep more of their hard-earned money, allowing them to spend on what truly matters to them and their families.

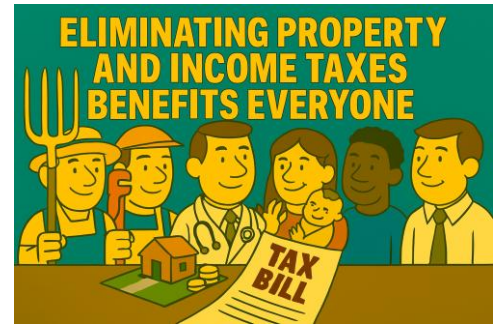
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Eliminating Property and Income Taxes Fuels Economic Growth:

Reducing or eliminating property taxes can drive growth, allowing wages to rise and creating a clear path for low-income families to transition into the middle class.

States without property or income taxes experience significant population growth. States that have eliminated these taxes have seen economic prosperity and rising populations, while Nebraska's growth has remained minimal over the last 50 years.



EPIC OPTION WILL PUT MORE MONEY IN THE POCKETS OF NEBRASKANS



More Money in the Pockets of Nebraskans:

Under EPIC Option, the money currently taken for property and income taxes stays with you, giving you more to spend on your family's needs.

Without property tax, your spending power remains stable and isn't reduced by tax hikes.

With no state income tax, every raise you earn is yours to keep because Nebraska takes nothing from your increased earnings.

Consider if your property tax is \$3,000 and your income tax is \$1,200 annually, eliminating both puts an extra \$4,200 in your pocket.

True homeownership without endless taxation:

Once you buy a house, you fully own it, no yearly property tax draining your resources.

Under the current Nebraska system, homeowners pay property tax indefinitely, even after their mortgage is paid off. If you can't afford your property tax, the state will take your home. EPIC Option ensures this NEVER happens.

ONCE YOU BUY A HOUSE, YOU FULLY OWN IT—NO YEARLY PROPERTY TAX DRAINING YOUR RESOURCES.



PROTECTING NEBRASKA FARMLAND FROM CORPORATE TAKEOVERS.



Protecting Nebraska Farmland from Corporate Takeovers:

Fewer farmers and ranchers will be forced to sell their land due to overwhelming property taxes.

Families inheriting land won't face financial strain, as there will be no property tax or inheritance tax.

Nebraska residents will be more inclined to buy and keep land, knowing they won't be burdened by recurring taxes.

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