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STANDING - NEBRASKA

Kuehn v. Pillen

Supreme Court of Nebraska - September 11, 2026 N.W.3d - 322 Neb. 297 - 2026 WL 2671839

After the Supreme Court affirmed District Court's rejection of taxpayer's preelection challenge to legal sufficiency of two initiative petitions that were aimed at decriminalizing and regulating medical cannabis, taxpayer brought action against Governor, Secretary of State, and various other state officials, in their official capacities, commissioners on Nebraska Medical Cannabis Commission (NMCC), and initiative sponsors, alleging that the two initiative measures, which were codified as the Nebraska Medical Cannabis Patient Protection Act and the Nebraska Medical Cannabis Regulation Act, were unconstitutional.

The District Court dismissed taxpayer's complaint for declaratory and injunctive relief after determining that he lacked standing, and he appealed.

The Supreme Court held that:

- It would limit its review on appeal to the pleadings and would not take judicial notice of matters beyond what was alleged in the pleadings;
- Taxpayer, who alleged that state officials and agencies made expenditures of public funds to implement or comply with Acts that he alleged were unconstitutional for reasons not directly related to expenditures, did not have taxpayer standing to bring suit; disapproving *Chambers v. Lautenbaugh*, 263 Neb. 920, 644 N.W.2d 540; and
- Taxpayer did not have standing, pursuant to great public concern exception to injury-in-fact requirement for standing, to bring action.

Supreme Court of Nebraska holds that taxpayer, who alleged that state officials and agencies made expenditures of public funds to implement or comply with Acts that he alleged were unconstitutional for reasons not directly related to expenditures, did not have taxpayer standing to bring suit; disapproving *Chambers v. Lautenbaugh*, 263 Neb. 920, 644 N.W.2d 540;

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