

AMENDMENTS TO LB 1131

Introduced by Natural Resources.

1           1. Strike the original sections and insert the following  
2 new sections:

3           Section 1. Section 2-3226.05, Revised Statutes  
4 Supplement, 2007, is amended to read:

5           2-3226.05 (1) The district may levy an occupation tax  
6 upon the activity of irrigation of agricultural lands within  
7 such district on an annual basis, not to exceed ten dollars  
8 per irrigated acre, for the purpose of repaying principal and  
9 interest on any bonds or refunding bonds issued pursuant to section  
10 2-3226.01 for one or more projects under section 2-3226.04.

11           (2) Acres classified by the county assessor as irrigated  
12 shall be subject to such district's occupation tax unless, on or  
13 before July 1, 2007, and on or before March 1 in each subsequent  
14 year, the record owner certifies to the district the nonirrigation  
15 status of such acres.

16           (3) Any such occupation tax shall remain in effect so  
17 long as the district has bonds outstanding which have been issued  
18 stating such occupation tax as an available source for payment.

19           (4) Such occupation taxes shall be certified to,  
20 collected by, and accounted for by the county treasurer at the  
21 same time and in the same manner as general real estate taxes,  
22 and such occupation taxes shall be and remain a perpetual lien  
23 against such real estate until paid. Such occupation taxes shall

1 become delinquent at the same time and in the same manner as  
2 general real property taxes. The county treasurer shall publish and  
3 post a list of delinquent occupation taxes with the list of real  
4 property subject to sale for delinquent property taxes provided  
5 for in section 77-1804. In addition, the list shall be provided to  
6 natural resources districts which levied the delinquent occupation  
7 taxes. The list shall include the record owner's name, the parcel  
8 identification number, and the amount of delinquent occupation tax.  
9 For services rendered in the collection of the occupation tax, the  
10 county treasurer shall receive the fee provided for collection of  
11 general natural resources district money under section 33-114.

12 (5) Such lien shall be inferior only to general taxes  
13 levied by political subdivisions of the state. When such occupation  
14 taxes have become delinquent and the real property on which the  
15 irrigation took place has not been offered at any tax sale, the  
16 district may proceed in district court in the county in which the  
17 real estate is situated to foreclose in its own name the lien  
18 in the same manner and with like effect as a foreclosure of a  
19 real estate mortgage, except that sections 77-1903 to 77-1917 shall  
20 govern when applicable.

21 Sec. 2. Original section 2-3226.05, Revised Statutes  
22 Supplement, 2007, is repealed.