

AMENDMENTS TO LB 1017

Introduced by Revenue.

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

3 Section 1. Section 44-4317, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 44-4317 (1) (a) Any public agency which has the authority
6 to levy a tax shall be authorized to levy a tax, to contract
7 indebtedness, and to issue general obligation bonds payable from
8 such a tax levy to pay the premium costs of general liability
9 insurance, property insurance, workers' compensation insurance,
10 health, dental, or accident insurance, life insurance, and any
11 other insurance to protect against any of the losses described in
12 section 44-4304 and to pay all costs and expenses associated with
13 membership in a risk management pool, including, but not limited
14 to, standard insurance coverages, group self-insurance coverages,
15 assessments levied by the pool, retirement of debt incurred by the
16 pool, and operating expenses of the pool.

17 (b) A member of a risk management pool which has the
18 authority to levy a tax shall be authorized to enter into
19 agreements obligating the member to make payments beyond its
20 current budget year for any of such purposes.

21 (c) Taxes levied by a public agency other than an
22 educational service unit or school district for the payment of the
23 principal of, premium of, or interest on such a general obligation

1 bond of such public agency, the payment of such insurance premium
2 costs, and the payment of all costs and expenses associated with
3 membership in a risk management pool may be levied in excess of any
4 tax limitation imposed by statute.

5 (d) Except as permitted in subdivision (1)(e) of this
6 section, taxes levied by an educational service unit or school
7 district on or after the effective date of this act for the
8 payment of the principal of, premium of, or interest on such a
9 general obligation bond of such public agency, the payment of such
10 insurance premium costs, and the payment of all costs and expenses
11 associated with membership in a risk management pool shall be
12 subject to the levy limit applicable to such public agency under
13 section 77-3442.

14 (e) Taxes levied by an educational service unit or school
15 district beginning with fiscal year 2011-12 for the payment of the
16 principal of, premium of, or interest on such a general obligation
17 bond of such educational service unit or school district issued
18 prior to the effective date of this act shall be excluded from the
19 exception to the levy limits in subsection (10) of section 77-3442.

20 (2) Nothing in the Intergovernmental Risk Management
21 Act shall be construed or interpreted as permitting the State
22 of Nebraska, represented by the Risk Manager, to enter into any
23 agreement or contract or do any act in contravention of the
24 Constitution of the State of Nebraska.

25 Sec. 2. Section 77-3442, Revised Statutes Supplement,
26 2007, is amended to read:

27 77-3442 (1) Property tax levies for the support of local

1 governments for fiscal years beginning on or after July 1, 1998,
2 shall be limited to the amounts set forth in this section except as
3 provided in section 77-3444.

4 (2) (a) Except as provided in subdivision (2) (e) of this
5 section, school districts and multiple-district school systems,
6 except learning communities and school districts that are members
7 of learning communities, may levy a maximum levy of one dollar and
8 five cents per one hundred dollars of taxable valuation of property
9 subject to the levy.

10 (b) For each fiscal year, learning communities may levy
11 a maximum levy for the general fund budgets of member school
12 districts equal to the local effort rate prescribed in section
13 79-1015.01 for such fiscal year. The proceeds from the levy
14 pursuant to this subdivision shall be distributed pursuant to
15 section 79-1073.

16 (c) Except as provided in subdivision (2) (e) of this
17 section, for each fiscal year, school districts that are members
18 of learning communities may levy for purposes of such districts'
19 general fund budget and special building funds a maximum combined
20 levy of the difference of one dollar and five cents on each one
21 hundred dollars of taxable property subject to the levy minus
22 the learning community levies pursuant to subdivisions (2) (b) and
23 (2) (g) of this section for such learning community.

24 (d) Excluded from the limitations in subdivisions (2) (a)
25 and (2) (c) of this section are amounts levied to pay for
26 sums agreed to be paid by a school district to certificated
27 employees in exchange for a voluntary termination of employment

1 and amounts levied to pay for special building funds and sinking
2 funds established for projects commenced prior to April 1, 1996,
3 for construction, expansion, or alteration of school district
4 buildings. For purposes of this subsection, commenced means any
5 action taken by the school board on the record which commits
6 the board to expend district funds in planning, constructing, or
7 carrying out the project.

8 (e) Federal aid school districts may exceed the maximum
9 levy prescribed by subdivision (2)(a) or (2)(c) of this section
10 only to the extent necessary to qualify to receive federal aid
11 pursuant to Title VIII of Public Law 103-382, as such title existed
12 on September 1, 2001. For purposes of this subdivision, federal
13 aid school district means any school district which receives ten
14 percent or more of the revenue for its general fund budget from
15 federal government sources pursuant to Title VIII of Public Law
16 103-382, as such title existed on September 1, 2001.

17 (f) For school fiscal year 2002-03 through school fiscal
18 year 2007-08, school districts and multiple-district school systems
19 may, upon a three-fourths majority vote of the school board of
20 the school district, the board of the unified system, or the
21 school board of the high school district of the multiple-district
22 school system that is not a unified system, exceed the maximum
23 levy prescribed by subdivision (2)(a) of this section in an amount
24 equal to the net difference between the amount of state aid that
25 would have been provided under the Tax Equity and Educational
26 Opportunities Support Act without the temporary aid adjustment
27 factor as defined in section 79-1003 for the ensuing school fiscal

1 year for the school district or multiple-district school system
2 and the amount provided with the temporary aid adjustment factor.
3 The State Department of Education shall certify to the school
4 districts and multiple-district school systems the amount by which
5 the maximum levy may be exceeded for the next school fiscal year
6 pursuant to this subdivision (f) of this subsection on or before
7 February 15 for school fiscal years 2004-05 through 2007-08.

8 (g) For each fiscal year, learning communities may levy a
9 maximum levy of two cents on each one hundred dollars of taxable
10 property subject to the levy for special building funds for member
11 school districts. The proceeds from the levy pursuant to this
12 subdivision shall be distributed pursuant to section 79-1073.01.

13 (h) For each fiscal year, learning communities may levy
14 a maximum levy of five cents on each one hundred dollars of
15 taxable property subject to the levy for elementary learning center
16 facilities and for up to fifty percent of the estimated cost for
17 capital projects approved by the learning community coordinating
18 council pursuant to section 79-2111.

19 (3) Community colleges may levy a maximum levy calculated
20 pursuant to the Community College Foundation and Equalization Aid
21 Act on each one hundred dollars of taxable property subject to the
22 levy.

23 (4) (a) Natural resources districts may levy a maximum
24 levy of four and one-half cents per one hundred dollars of taxable
25 valuation of property subject to the levy.

26 (b) Natural resources districts shall also have the power
27 and authority to levy a tax equal to the dollar amount by which

1 their restricted funds budgeted to administer and implement ground
2 water management activities and integrated management activities
3 under the Nebraska Ground Water Management and Protection Act
4 exceed their restricted funds budgeted to administer and implement
5 ground water management activities and integrated management
6 activities for FY2003-04, not to exceed one cent on each one
7 hundred dollars of taxable valuation annually on all of the taxable
8 property within the district.

9 (c) In addition, natural resources districts located in
10 a river basin, subbasin, or reach that has been determined to
11 be fully appropriated pursuant to section 46-714 or designated
12 as overappropriated pursuant to section 46-713 by the Department
13 of Natural Resources shall also have the power and authority to
14 levy a tax equal to the dollar amount by which their restricted
15 funds budgeted to administer and implement ground water management
16 activities and integrated management activities under the Nebraska
17 Ground Water Management and Protection Act exceed their restricted
18 funds budgeted to administer and implement ground water management
19 activities and integrated management activities for FY2005-06, not
20 to exceed three cents on each one hundred dollars of taxable
21 valuation on all of the taxable property within the district for
22 fiscal year 2006-07 and each fiscal year thereafter through fiscal
23 year 2011-12.

24 (5) Educational service units may levy a maximum levy of
25 one and one-half cents per one hundred dollars of taxable valuation
26 of property subject to the levy.

27 (6) (a) Incorporated cities and villages which are not

1 within the boundaries of a municipal county may levy a maximum levy
2 of forty-five cents per one hundred dollars of taxable valuation
3 of property subject to the levy plus an additional five cents per
4 one hundred dollars of taxable valuation to provide financing for
5 the municipality's share of revenue required under an agreement
6 or agreements executed pursuant to the Interlocal Cooperation Act
7 or the Joint Public Agency Act. The maximum levy shall include
8 amounts levied to pay for sums to support a library pursuant
9 to section 51-201, museum pursuant to section 51-501, visiting
10 community nurse, home health nurse, or home health agency pursuant
11 to section 71-1637, or statue, memorial, or monument pursuant to
12 section 80-202.

13 (b) Incorporated cities and villages which are within the
14 boundaries of a municipal county may levy a maximum levy of ninety
15 cents per one hundred dollars of taxable valuation of property
16 subject to the levy. The maximum levy shall include amounts paid
17 to a municipal county for county services, amounts levied to pay
18 for sums to support a library pursuant to section 51-201, a museum
19 pursuant to section 51-501, a visiting community nurse, home health
20 nurse, or home health agency pursuant to section 71-1637, or a
21 statue, memorial, or monument pursuant to section 80-202.

22 (7) Sanitary and improvement districts which have been in
23 existence for more than five years may levy a maximum levy of forty
24 cents per one hundred dollars of taxable valuation of property
25 subject to the levy, and sanitary and improvement districts which
26 have been in existence for five years or less shall not have
27 a maximum levy. Unconsolidated sanitary and improvement districts

1 which have been in existence for more than five years and are
2 located in a municipal county may levy a maximum of eighty-five
3 cents per hundred dollars of taxable valuation of property subject
4 to the levy.

5 (8) Counties may levy or authorize a maximum levy of
6 fifty cents per one hundred dollars of taxable valuation of
7 property subject to the levy, except that five cents per one
8 hundred dollars of taxable valuation of property subject to the
9 levy may only be levied to provide financing for the county's
10 share of revenue required under an agreement or agreements executed
11 pursuant to the Interlocal Cooperation Act or the Joint Public
12 Agency Act. The maximum levy shall include amounts levied to pay
13 for sums to support a library pursuant to section 51-201 or museum
14 pursuant to section 51-501. The county may allocate up to fifteen
15 cents of its authority to other political subdivisions subject
16 to allocation of property tax authority under subsection (1) of
17 section 77-3443 and not specifically covered in this section to
18 levy taxes as authorized by law which do not collectively exceed
19 fifteen cents per one hundred dollars of taxable valuation on any
20 parcel or item of taxable property. The county may allocate to
21 one or more other political subdivisions subject to allocation
22 of property tax authority by the county under subsection (1) of
23 section 77-3443 some or all of the county's five cents per one
24 hundred dollars of valuation authorized for support of an agreement
25 or agreements to be levied by the political subdivision for the
26 purpose of supporting that political subdivision's share of revenue
27 required under an agreement or agreements executed pursuant to the

1 Interlocal Cooperation Act or the Joint Public Agency Act. If an
2 allocation by a county would cause another county to exceed its
3 levy authority under this section, the second county may exceed the
4 levy authority in order to levy the amount allocated.

5 (9) Municipal counties may levy or authorize a maximum
6 levy of one dollar per one hundred dollars of taxable valuation
7 of property subject to the levy. The municipal county may allocate
8 levy authority to any political subdivision or entity subject to
9 allocation under section 77-3443.

10 (10) Property tax levies for judgments, except judgments
11 or orders from the Commission of Industrial Relations, obtained
12 against a political subdivision which require or obligate a
13 political subdivision to pay such judgment, to the extent such
14 judgment is not paid by liability insurance coverage of a
15 political subdivision, for preexisting lease-purchase contracts
16 approved prior to July 1, 1998, for bonded indebtedness approved
17 according to law and secured by a levy on property except as
18 provided in section 44-4317 for bonded indebtedness issued by
19 educational service units and school districts, and for payments by
20 a public airport to retire interest-free loans from the Department
21 of Aeronautics in lieu of bonded indebtedness at a lower cost to
22 the public airport are not included in the levy limits established
23 by this section.

24 (11) The limitations on tax levies provided in this
25 section are to include all other general or special levies
26 provided by law. Notwithstanding other provisions of law, the
27 only exceptions to the limits in this section are those provided by

1 or authorized by sections 77-3442 to 77-3444.

2 (12) Tax levies in excess of the limitations in this
3 section shall be considered unauthorized levies under section
4 77-1606 unless approved under section 77-3444.

5 (13) For purposes of sections 77-3442 to 77-3444,
6 political subdivision means a political subdivision of this state
7 and a county agricultural society.

8 Sec. 3. Original section 44-4317, Reissue Revised
9 Statutes of Nebraska, and section 77-3442, Revised Statutes
10 Supplement, 2007, are repealed.

11 Sec. 4. Since an emergency exists, this act takes effect
12 when passed and approved according to law.