

LEGISLATURE OF NEBRASKA  
ONE HUNDREDTH LEGISLATURE  
SECOND SESSION  
**LEGISLATIVE BILL 1131**

Introduced by Christensen, 44.

Read first time January 23, 2008

Committee: Natural Resources

A BILL

1 FOR AN ACT relating to natural resources districts; to amend  
2 section 2-3226.05, Revised Statutes Supplement, 2007; to  
3 provide for a collection fee; and to repeal the original  
4 section.

5 Be it enacted by the people of the State of Nebraska,

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

3           2-3226.05 (1) The district may levy an occupation tax  
4 upon the activity of irrigation of agricultural lands within  
5 such district on an annual basis, not to exceed ten dollars  
6 per irrigated acre, for the purpose of repaying principal and  
7 interest on any bonds or refunding bonds issued pursuant to section  
8 2-3226.01 for one or more projects under section 2-3226.04.

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

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

17           (4) Such occupation taxes shall be certified to,  
18 collected by, and accounted for by the county treasurer at the  
19 same time as general real estate taxes, and such occupation taxes  
20 shall be and remain a perpetual lien against such real estate  
21 until paid. Such occupation taxes shall become delinquent at the  
22 same time as general real property taxes. For services rendered  
23 in the collection of the occupation tax, the county treasurer  
24 shall receive the fee provided for collection of general natural  
25 resources district money under section 33-114.

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

10                   Sec. 2. Original section 2-3226.05, Revised Statutes  
11 Supplement, 2007, is repealed.