

AMENDMENTS TO LB 779

(Amendments to AM2316)

Introduced by Avery, 28.

1           1. Insert the following new sections:

2           Section 1. Section 13-503, Revised Statutes Supplement,  
3 2009, is amended to read:

4           13-503 For purposes of the Nebraska Budget Act, unless  
5 the context otherwise requires:

6           (1) Governing body shall mean the governing body of  
7 any county agricultural society, elected county fair board, joint  
8 airport authority formed under the Joint Airport Authorities  
9 Act, city or county airport authority, bridge commission created  
10 pursuant to section 39-868, cemetery district, city, village,  
11 municipal county, community college, community redevelopment  
12 authority, county, drainage or levee district, educational  
13 service unit, rural or suburban fire protection district,  
14 historical society, hospital district, irrigation district,  
15 learning community, natural resources district, nonprofit county  
16 historical association or society for which a tax is levied under  
17 subsection (1) of section 23-355.01, public building commission,  
18 railroad transportation safety district, reclamation district,  
19 road improvement district, rural water district, school district,  
20 sanitary and improvement district, township, offstreet parking  
21 district, transit authority, metropolitan utilities district,  
22 Educational Service Unit Coordinating Council, and political

1 subdivision with the authority to have a property tax request, with  
2 the authority to levy a toll, or that receives state aid;

3 (2) Levying board shall mean any governing body which has  
4 the power or duty to levy a tax;

5 (3) Fiscal year shall mean the twelve-month period used  
6 by each governing body in determining and carrying on its financial  
7 and taxing affairs;

8 (4) Tax shall mean any general or special tax levied  
9 against persons, property, or business for public purposes as  
10 provided by law but shall not include any special assessment;

11 (5) Auditor shall mean the Auditor of Public Accounts;

12 (6) Cash reserve shall mean funds required for the period  
13 before revenue would become available for expenditure but shall not  
14 include funds held in any special reserve fund;

15 (7) Public funds shall mean all money, including nontax  
16 money, used in the operation and functions of governing bodies.  
17 For purposes of a county, city, or village which has a lottery  
18 established under the Nebraska County and City Lottery Act, only  
19 those net proceeds which are actually received by the county, city,  
20 or village from a licensed lottery operator shall be considered  
21 public funds, and public funds shall not include amounts awarded as  
22 prizes;

23 (8) Adopted budget statement shall mean a proposed budget  
24 statement which has been adopted or amended and adopted as provided  
25 in section 13-506. Such term shall include additions, if any, to an  
26 adopted budget statement made by a revised budget which has been  
27 adopted as provided in section 13-511;

1           (9) Special reserve fund shall mean any special fund  
2 set aside by the governing body for a particular purpose and not  
3 available for expenditure for any other purpose. Funds created  
4 for (a) the retirement of bonded indebtedness, (b) the funding  
5 of employee pension plans, (c) the purposes of the Political  
6 Subdivisions Self-Funding Benefits Act, (d) the purposes of the  
7 Local Option Municipal Economic Development Act, (e) voter-approved  
8 sinking funds, or (f) statutorily authorized sinking funds shall be  
9 considered special reserve funds;

10           (10) Biennial period shall mean the two fiscal years  
11 comprising a biennium commencing in odd-numbered or even-numbered  
12 years used by a city in determining and carrying on its financial  
13 and taxing affairs; and

14           (11) Biennial budget shall mean a budget by a city of  
15 the primary or metropolitan class that adopts a charter provision  
16 providing for a biennial period to determine and carry on the  
17 city's financial and taxing affairs.

18           Sec. 16. Section 14-501.01, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20           14-501.01 A city of the metropolitan class may adopt  
21 biennial budgets for biennial periods if such budgets are provided  
22 for by a city charter provision. For purposes of this section:

23           (1) Biennial budget means a budget that provides for a  
24 biennial period to determine and carry on the city's financial and  
25 taxing affairs; and

26           (2) Biennial period means the two fiscal years comprising  
27 a biennium commencing in odd-numbered or even-numbered years.

1                   Sec. 17. Section 15-801, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   15-801 A city of the primary class may adopt biennial  
4 budgets for biennial periods if such budgets are provided for by a  
5 city charter provision. For purposes of this section:

6                   (1) Biennial budget means a budget that provides for a  
7 biennial period to determine and carry on the city's financial and  
8 taxing affairs; and

9                   (2) Biennial period means the two fiscal years comprising  
10 a biennium commencing in odd-numbered or even-numbered years.

11                   2. Renumber the remaining sections and correct the  
12 repealer accordingly.