

AMENDMENTS TO LB 121

Introduced by Revenue.

1 1. Insert the following new section:

2 Section 1. Section 13-519, Revised Statutes Cumulative
3 Supplement, 2008, is amended to read:

4 13-519 (1)(a) Subject to subdivisions (1)(b) and (c) of
5 this section, for all fiscal years beginning on or after July
6 1, 1998, no governmental unit shall adopt a budget containing
7 a total of budgeted restricted funds more than the last prior
8 year's total of budgeted restricted funds plus allowable growth
9 plus the basic allowable growth percentage of the base limitation
10 established under section 77-3446. For the second fiscal year in
11 which a county will receive a full year of receipts from the
12 tax imposed in sections 77-27,223 to 77-27,227, the prior year's
13 total of restricted funds shall be the prior year's total of
14 restricted funds plus the total receipts from the tax imposed in
15 sections 77-27,223 to 77-27,227 in the prior year. For fiscal years
16 2010-11, 2011-12, and 2012-13 in which a county will reassume the
17 assessment function pursuant to section 77-1340 or section 8 of
18 this act, the prior year's total of restricted funds shall be the
19 prior year's total of restricted funds plus the total budgeted
20 for the reassumption of the assessment function. If a governmental
21 unit transfers the financial responsibility of providing a service
22 financed in whole or in part with restricted funds to another
23 governmental unit or the state, the amount of restricted funds

1 associated with providing the service shall be subtracted from
2 the last prior year's total of budgeted restricted funds for the
3 previous provider and may be added to the last prior year's total
4 of restricted funds for the new provider. For governmental units
5 that have consolidated, the calculations made under this section
6 for consolidating units shall be made based on the combined total
7 of restricted funds, population, or full-time equivalent students
8 of each governmental unit.

9 (b) For all fiscal years beginning on or after July 1,
10 2005, the last prior year's total of budgeted restricted funds
11 shall be increased for a community college area by adding to such
12 area's fiscal year base-year revenue the amount of revenue to be
13 collected under subdivision (2)(c) of section 85-1517 that is in
14 excess of the amount budgeted under this subdivision in the prior
15 fiscal year.

16 (c) For all fiscal years beginning on or after July
17 1, 2008, educational service units may exceed the limitations
18 of subdivision (1)(a) of this section to the extent that one
19 hundred ten percent of the needs for the educational service unit
20 calculated pursuant to section 79-1241.03 exceeds the budgeted
21 restricted funds allowed pursuant to subdivision (1)(a) of this
22 section.

23 (2) A governmental unit may exceed the limit provided in
24 subdivisions (1)(a) and (b) of this section for a fiscal year by up
25 to an additional one percent upon the affirmative vote of at least
26 seventy-five percent of the governing body.

27 (3) A governmental unit may exceed the applicable

1 allowable growth percentage otherwise prescribed in this section
2 by an amount approved by a majority of legal voters voting on
3 the issue at a special election called for such purpose upon the
4 recommendation of the governing body or upon the receipt by the
5 county clerk or election commissioner of a petition requesting an
6 election signed by at least five percent of the legal voters of
7 the governmental unit. The recommendation of the governing body
8 or the petition of the legal voters shall include the amount
9 and percentage by which the governing body would increase its
10 budgeted restricted funds for the ensuing year over and above
11 the current year's budgeted restricted funds. The county clerk or
12 election commissioner shall call for a special election on the
13 issue within fifteen days after the receipt of such governing body
14 recommendation or legal voter petition. The election shall be held
15 pursuant to the Election Act, and all costs shall be paid by the
16 governing body. The issue may be approved on the same question as a
17 vote to exceed the levy limits provided in section 77-3444.

18 (4) In lieu of the election procedures in subsection (3)
19 of this section, any governmental unit may exceed the allowable
20 growth percentage otherwise prescribed in this section by an amount
21 approved by a majority of legal voters voting at a meeting of
22 the residents of the governmental unit, called after notice is
23 published in a newspaper of general circulation in the governmental
24 unit at least twenty days prior to the meeting. At least ten
25 percent of the registered voters residing in the governmental unit
26 shall constitute a quorum for purposes of taking action to exceed
27 the allowable growth percentage. If a majority of the registered

1 voters present at the meeting vote in favor of exceeding the
2 allowable growth percentage, a copy of the record of that action
3 shall be forwarded to the Auditor of Public Accounts along with
4 the budget documents. The issue to exceed the allowable growth
5 percentage may be approved at the same meeting as a vote to exceed
6 the limits or final levy allocation provided in section 77-3444.

7 2. On page 25, line 11, strike "2, 3, 4, 12, and 14" and
8 insert "3, 4, 5, 13, and 15"; in line 18 after "sections" insert
9 "13-519,".

10 3. Renumber the remaining sections and correct internal
11 references accordingly.