

AMENDMENTS TO LB 1125

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 Cumulative
4 Supplement, 2010, is amended to read:

5 2-3226.05 (1) A district with an integrated management
6 plan as described in subsection (1) of section 2-3226.01 may levy
7 an occupation tax upon the activity of irrigation of agricultural
8 lands within such district on an annual basis, not to exceed ten
9 dollars per irrigated acre, the proceeds of which may be used
10 for (a) repaying principal and interest on any bonds or refunding
11 bonds issued pursuant to section 2-3226.01 for one or more projects
12 under section 2-3226.04, (b) the repayment of financial assistance
13 received by the district pursuant to section 2-3226.07, or (c)
14 payment of all or any part of the costs and expenses of one or more
15 qualified projects described in section 2-3226.04. If such district
16 has more than one river basin as described in section 2-1504 within
17 its jurisdiction, such district shall confine such occupation tax
18 authorized in this section to the geographic area affected by
19 an integrated management plan adopted in accordance with section
20 46-715.

21 (2) (a) Acres classified by the county assessor as
22 irrigated shall be subject to such district's occupation tax
23 unless, ~~on or before July 1, 2007,~~ and on or before March 1 in each

1 ~~subsequent~~ year, the record owner certifies to the district the
2 nonirrigation status of such acres.

3 (b) A district may exempt from the occupation tax acres
4 that are enrolled in local, state, or federal temporary irrigation
5 retirement programs that prohibit the application of irrigation
6 water in the year for which the tax is levied.

7 (c) Except as provided in subdivisions (2)(a) and (b) in
8 this section, a district is prohibited from providing an exemption
9 from, or allowing a request for a local refund of, an occupation
10 tax on irrigated acres regardless of the irrigation source while
11 the record owner maintains irrigated status on such acres in the
12 year for which the tax is levied.

13 (d) Notwithstanding subdivisions (2)(b) and (c) of this
14 section, the record owner may present evidence of the nonirrigation
15 status of the acres subject to the tax within twelve months after
16 the date the tax was levied and the district may refund amounts
17 collected upon such acres if an occupation tax was not levied by
18 the district the previous year and the district had not adopted
19 an integrated management plan as described in subsection (1) of
20 section 2-3226.01 by March 1 in the current year. Subdivision
21 (2)(d) of this section terminates on October 1, 2012.

22 (3) Any such occupation tax shall remain in effect so
23 long as the natural resources district has bonds outstanding which
24 have been issued stating such occupation tax as an available source
25 for payment and for the purpose of paying all or any part of the
26 costs and expenses of one or more projects authorized pursuant to
27 section 2-3226.04.

1 (4) Such occupation taxes shall be certified to,
2 collected by, and accounted for by the county treasurer at the
3 same time and in the same manner as general real estate taxes,
4 and such occupation taxes shall be and remain a perpetual lien
5 against such real estate until paid. Such occupation taxes shall
6 become delinquent at the same time and in the same manner as
7 general real property taxes. The county treasurer shall publish and
8 post a list of delinquent occupation taxes with the list of real
9 property subject to sale for delinquent property taxes provided
10 for in section 77-1804. In addition, the list shall be provided to
11 natural resources districts which levied the delinquent occupation
12 taxes. The list shall include the record owner's name, the parcel
13 identification number, and the amount of delinquent occupation tax.
14 For services rendered in the collection of the occupation tax, the
15 county treasurer shall receive the fee provided for collection of
16 general natural resources district money under section 33-114.

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

26 Sec. 2. Original section 2-3226.05, Revised Statutes
27 Cumulative Supplement, 2010, is repealed.

1 Sec. 3. Since an emergency exists, this act takes effect
2 when passed and approved according to law.