

E AND R AMENDMENTS TO LB 283

Introduced by Larson, 40, Chairperson Enrollment and Review

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

3 Section 1. Section 79-10,110, Revised Statutes Cumulative
4 Supplement, 2010, is amended to read:

5 79-10,110 (1) After making a determination that an actual
6 or potential environmental hazard or accessibility barrier exists,
7 that a life safety code violation exists, or that expenditures are
8 needed for indoor air quality, ~~or~~ mold abatement and prevention,
9 or an energy efficiency project within the school buildings or
10 grounds under its control, a school board may make and deliver
11 to the county clerk of such county in which any part of the
12 school district is situated, not later than the date provided
13 in section 13-508, an itemized estimate of the amounts necessary
14 to be expended for the abatement of such environmental hazard,
15 for accessibility barrier elimination, ~~or~~ for modifications for
16 life safety code violations, indoor air quality, or mold abatement
17 and prevention, or for an energy efficiency project in such
18 school buildings or grounds. The board shall designate the
19 particular environmental hazard abatement project, accessibility
20 barrier elimination project, ~~or~~ modification for life safety code
21 violations, indoor air quality, or mold abatement and prevention,
22 or energy efficiency project for which the tax levy provided for
23 by this section will be expended, the period of years, which shall

1 not exceed ten years, for which the tax will be levied for such
2 project, and the amount of the levy for each year of the period.

3 (2) After a public hearing, a school board may undertake
4 any qualified capital purpose in any qualified zone academy under
5 its control and may levy a tax as provided in this section to repay
6 a qualified zone academy bond issued for such undertaking. The
7 board shall designate: (a) The particular qualified capital purpose
8 for which the qualified zone academy bond was issued and for which
9 the tax levy provided for by this section will be expended; (b)
10 the period of years for which the tax will be levied to repay such
11 qualified zone academy bond, not exceeding the maximum term for
12 such qualified zone academy bond established pursuant to federal
13 law or, for any such bond issued prior to May 20, 2009, fifteen
14 years; and (c) the amount of the levy for each year of the period.
15 The hearing required by this subsection shall be held only after
16 notice of such hearing has been published for three consecutive
17 weeks prior to the hearing in a legal newspaper published or of
18 general circulation in the school district.

19 (3) After a public hearing, a school board may undertake
20 construction of a new public school facility or the acquisition
21 of land on which such a facility is to be constructed or any
22 expansion, rehabilitation, modernization, renovation, or repair of
23 any existing school facilities under its control and may levy a
24 tax to repay any American Recovery and Reinvestment Act of 2009
25 bond. The board shall designate: (a) The particular project or
26 projects for which the bond will be issued and for which the tax
27 levy provided by this section will be expended; (b) the period of

1 years for which the tax will be levied to repay such bond, not
2 exceeding the maximum term established pursuant to federal law for
3 the type of bond as permitted by the federal American Recovery and
4 Reinvestment Act of 2009 or, if no such term is established, thirty
5 years; and (c) the amount of the levy for each year of such period.
6 Prior to the public hearing, the school board shall prepare an
7 itemized estimate of the amounts necessary to be expended for the
8 project or projects. The hearing required by this subsection shall
9 be held only after notice of such hearing has been published for
10 three consecutive weeks prior to the hearing in a legal newspaper
11 published or of general circulation in the school district. The
12 bond to be issued under this subsection may consist of any type
13 or form of bond permitted by the federal American Recovery and
14 Reinvestment Act of 2009 except qualified zone academy bonds, the
15 use of which is authorized pursuant to subsection (2) of this
16 section.

17 (4) The board may designate more than one project
18 under subsection (1) of this section, more than one qualified
19 capital purpose under subsection (2) of this section, or more
20 than one American Recovery and Reinvestment Act of 2009 purpose
21 under subsection (3) of this section and levy a tax pursuant to
22 this section for each such project, qualified capital purpose,
23 or American Recovery and Reinvestment Act of 2009 purpose,
24 concurrently or consecutively, as the case may be, if the aggregate
25 levy in each year and the duration of each such levy will not
26 exceed the limitations specified in this section. Each levy for
27 a project, a qualified capital purpose, or an American Recovery

1 and Reinvestment Act of 2009 purpose which is authorized by this
2 section may be imposed for such duration as the board specifies,
3 notwithstanding the contemporaneous existence or subsequent
4 imposition of any other levy for another project, qualified capital
5 purpose, or American Recovery and Reinvestment Act of 2009 purpose
6 imposed pursuant to this section and notwithstanding the subsequent
7 issuance by the district of bonded indebtedness payable from its
8 general fund levy.

9 (5) The county clerk shall levy such taxes, not to
10 exceed five and one-fifth cents per one hundred dollars of taxable
11 valuation for Class II, III, IV, V, and VI districts, and not to
12 exceed the limits set for Class I districts in section 79-10,124,
13 on the taxable property of the district necessary to (a) cover the
14 environmental hazard abatement or accessibility barrier elimination
15 project costs, ~~or~~ costs for modification for life safety code
16 violations, indoor air quality, or mold abatement and prevention,
17 or energy efficiency project costs itemized by the board pursuant
18 to subsection (1) of this section and (b) repay any qualified zone
19 academy bonds or American Recovery and Reinvestment Act of 2009
20 bonds pursuant to subsection (2) or (3) of this section. Such taxes
21 shall be collected by the county treasurer at the same time and in
22 the same manner as county taxes are collected and when collected
23 shall be paid to the treasurer of the district and used to cover
24 the project costs.

25 (6) If such board operates grades nine through twelve
26 as part of an affiliated school system, it shall designate the
27 fraction of the project or undertaking to be conducted for the

1 benefit of grades nine through twelve. Such fraction shall be
2 raised by a levy placed upon all of the taxable value of all
3 taxable property in the affiliated school system pursuant to
4 subsection (2) of section 79-1075. The balance of the project or
5 undertaking to be conducted for the benefit of grades kindergarten
6 through eight shall be raised by a levy placed upon all of the
7 taxable value of all taxable property in the district which is
8 governed by such board. The combined rate for both levies in the
9 high school district, to be determined by such board, shall not
10 exceed five and one-fifth cents on each one hundred dollars of
11 taxable value.

12 (7) Each board which submits an itemized estimate shall
13 establish an environmental hazard abatement and accessibility
14 barrier elimination project account, a life safety code
15 modification project account, an indoor air quality project
16 account, ~~or~~ a mold abatement and prevention project account, or
17 an energy efficiency project account, each board which undertakes
18 a qualified capital purpose shall establish a qualified capital
19 purpose undertaking account, within the qualified capital purpose
20 undertaking fund, and each board which undertakes an American
21 Recovery and Reinvestment Act of 2009 purpose shall establish an
22 American Recovery and Reinvestment Act of 2009 purpose undertaking
23 account. Taxes collected pursuant to this section shall be credited
24 to the appropriate account to cover the project or undertaking
25 costs. Such estimates may be presented to the county clerk and
26 taxes levied accordingly.

27 (8) For purposes of this section:

1 (a) Abatement includes, but is not limited to, any
2 inspection and testing regarding environmental hazards, any
3 maintenance to reduce, lessen, put an end to, diminish, moderate,
4 decrease, control, dispose of, or eliminate environmental hazards,
5 any removal or encapsulation of environmentally hazardous material
6 or property, any restoration or replacement of material or
7 property, any related architectural and engineering services, and
8 any other action to reduce or eliminate environmental hazards in
9 the school buildings or on the school grounds under the board's
10 control, except that abatement does not include the encapsulation
11 of any material containing more than one percent friable asbestos;

12 (b) Accessibility barrier means anything which impedes
13 entry into, exit from, or use of any building or facility by all
14 people;

15 (c) Accessibility barrier elimination includes, but is
16 not limited to, inspection for and removal of accessibility
17 barriers, maintenance to reduce, lessen, put an end to, diminish,
18 control, dispose of, or eliminate accessibility barriers, related
19 restoration or replacement of facilities or property, any related
20 architectural and engineering services, and any other action to
21 eliminate accessibility barriers in the school buildings or grounds
22 under the board's control;

23 (d) American Recovery and Reinvestment Act of 2009 bond
24 means any type or form of bond permitted by the federal American
25 Recovery and Reinvestment Act of 2009, as such act or bond may be
26 amended and supplemented, including the federal Hiring Incentives
27 to Restore Employment Act, as amended and supplemented, for use by

1 schools, except qualified zone academy bonds;

2 (e) American Recovery and Reinvestment Act of 2009
3 purpose means any construction of a new public school facility
4 or the acquisition of land on which such a facility is to
5 be constructed or any expansion, rehabilitation, modernization,
6 renovation, or repair of any existing school facilities financed in
7 whole or in part with an American Recovery and Reinvestment Act of
8 2009 bond;

9 (f) Energy efficiency project includes, but is not
10 limited to, any inspection and testing regarding energy usage, any
11 maintenance to reduce, lessen, put an end to, diminish, moderate,
12 decrease, control, or eliminate energy usage, any restoration or
13 replacement of material or related architectural and engineering
14 services, and any other action to reduce or eliminate energy usage
15 in new or existing school buildings or on school grounds under the
16 control of a school board;

17 ~~(f)~~ (g) Environmental hazard means any contamination of
18 the air, water, or land surface or subsurface caused by any
19 substance adversely affecting human health or safety if such
20 substance has been declared hazardous by a federal or state
21 statute, rule, or regulation;

22 ~~(g)~~ (h) Modification for indoor air quality includes, but
23 is not limited to, any inspection and testing regarding indoor
24 air quality, any maintenance to reduce, lessen, put an end to,
25 diminish, moderate, decrease, control, dispose of, or eliminate
26 indoor air quality problems, any restoration or replacement of
27 material or related architectural and engineering services, and any

1 other action to reduce or eliminate indoor air quality problems
2 or to enhance air quality conditions in new or existing school
3 buildings or on school grounds under the control of a school board;

4 ~~(h)~~ (i) Modification for life safety code violation
5 includes, but is not limited to, any inspection and testing
6 regarding life safety codes, any maintenance to reduce, lessen,
7 put an end to, diminish, moderate, decrease, control, dispose of,
8 or eliminate life safety hazards, any restoration or replacement
9 of material or property, any related architectural and engineering
10 services, and any other action to reduce or eliminate life safety
11 hazards in new or existing school buildings or on school grounds
12 under the control of a school board;

13 ~~(i)~~ (j) Modification for mold abatement and prevention
14 includes, but is not limited to, any inspection and testing
15 regarding mold abatement and prevention, any maintenance to reduce,
16 lessen, put an end to, diminish, moderate, decrease, control,
17 dispose of, or eliminate mold problems, any restoration or
18 replacement of material or related architectural and engineering
19 services, and any other action to reduce or eliminate mold problems
20 or to enhance air quality conditions in new or existing school
21 buildings or on school grounds under the control of a school board;

22 ~~(j)~~ (k) Qualified capital purpose means (i)
23 rehabilitating or repairing the public school facility in
24 which the qualified zone academy is established or (ii) providing
25 equipment for use at such qualified zone academy;

26 ~~(k)~~ (l) Qualified zone academy has the meaning found in
27 (i) 26 U.S.C. 1397E(d)(4), as such section existed on October 3,

1 2008, for qualified zone academy bonds issued on or before such
2 date, and (ii) 26 U.S.C. 54E(d)(1), as such section existed on
3 October 4, 2008, for qualified zone academy bonds issued on or
4 after such date;

5 ~~(l)~~ (m) Qualified zone academy allocation means the
6 allocation of the qualified zone academy bond limitation by the
7 State Department of Education to the qualified zone academies
8 pursuant to (i) 26 U.S.C. 1397E(e)(2), as such section existed on
9 October 3, 2008, for allocations relating to qualified zone academy
10 bonds issued on or before such date, and (ii) 26 U.S.C. 54E(c)(2),
11 as such section existed on October 4, 2008, for allocations
12 relating to qualified zone academy bonds issued on or after such
13 date; and

14 ~~(m)~~ (n) Qualified zone academy bond has the meaning found
15 in (i) 26 U.S.C. 1397E(d)(1), as such section existed on October
16 3, 2008, for such bonds issued on or before such date, and (ii)
17 26 U.S.C. 54E(a), as such section existed on and after October 4,
18 2008, for such bonds issued on or after such date, as such section
19 or bonds may be amended or supplemented.

20 (9) Accessibility barrier elimination project costs
21 includes, but is not limited to, inspection, maintenance,
22 accounting, emergency services, consultation, or any other action
23 to reduce or eliminate accessibility barriers.

24 (10) For the purpose of paying amounts necessary for
25 the abatement of environmental hazards, for accessibility barrier
26 elimination, ~~or~~ for modifications for life safety code violations,
27 indoor air quality, or mold abatement and prevention, for an energy

1 efficiency project, or for an American Recovery and Reinvestment
2 Act of 2009 purpose, the board may borrow money, establish a
3 sinking fund, and issue bonds and other evidences of indebtedness
4 of the district, which bonds and other evidences of indebtedness
5 shall be secured by and payable from an irrevocable pledge by the
6 district of amounts received in respect of the tax levy provided
7 for by this section and any other funds of the district available
8 therefor. Bonds and other evidences of indebtedness issued by a
9 district pursuant to this subsection shall not constitute a general
10 obligation of the district or be payable from any portion of its
11 general fund levy.

12 (11) The total principal amount of bonds for
13 modifications to correct life safety code violations, for indoor
14 air quality problems, for mold abatement and prevention, for
15 an energy efficiency project, or for an American Recovery and
16 Reinvestment Act of 2009 purpose which may be issued pursuant to
17 this section shall not exceed the total amount specified in the
18 itemized estimate described in subsections (1) and (3) of this
19 section.

20 (12) The total principal amount of qualified zone academy
21 bonds which may be issued pursuant to this section for qualified
22 capital purposes with respect to a qualified zone academy shall
23 not exceed the qualified zone academy allocation granted to the
24 board by the department. The total amount that may be financed by
25 qualified zone academy bonds pursuant to this section for qualified
26 purposes with respect to a qualified zone academy shall not exceed
27 seven and one-half million dollars statewide in a single year.

1 In any year that the Nebraska qualified zone academy allocations
2 exceed seven and one-half million dollars for qualified capital
3 purposes to be financed with qualified zone academy bonds issued
4 pursuant to this section, (a) the department shall reduce such
5 allocations proportionally such that the statewide total for such
6 allocations equals seven and one-half million dollars and (b) the
7 difference between the Nebraska allocation and seven and one-half
8 million dollars shall be available to qualified zone academies for
9 requests that will be financed with qualified zone academy bonds
10 issued without the benefit of this section.

11 Nothing in this section directs the State Department of
12 Education to give any preference to allocation requests that will
13 be financed with qualified zone academy bonds issued pursuant to
14 this section.

15 (13) The State Department of Education shall establish
16 procedures for allocating bond authority to school boards as may be
17 necessary pursuant to an American Recovery and Reinvestment Act of
18 2009 bond.

19 (14) Before a school board approves an energy efficiency
20 project to be funded pursuant to this section, such school board
21 shall generate an Energy Star efficiency rating on any school
22 building involved in the proposed energy efficiency project using
23 the United States Environmental Protection Agency's free online
24 tool, Portfolio Manager. If the energy efficiency project is
25 approved and funded pursuant to this section, such school board
26 shall also maintain an up-to-date Energy Star efficiency rating
27 using Portfolio Manager on such school building during the term of

1 any bonds issued for such energy efficiency project.

2 Sec. 2. Original section 79-10,110, Revised Statutes

3 Cumulative Supplement, 2010, is repealed.