

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 144**

Introduced by Davis, 43.

Read first time January 09, 2015

Committee: Education

1 A BILL FOR AN ACT relating to community colleges; to amend sections  
2 85-1517 and 85-2234, Reissue Revised Statutes of Nebraska; to reduce  
3 the levy authority of community college areas as prescribed; to  
4 increase the amount of state aid to community colleges under the  
5 Community College Aid Act; to repeal the original sections; and to  
6 declare an emergency.

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

1 Section 1. Section 85-1517, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 85-1517 (1) For fiscal years 2011-12 and 2012-13:

4 (a) The board may certify to the county board of equalization of  
5 each county within the community college area a tax levy not to exceed  
6 ten and one-quarter cents on each one hundred dollars on the taxable  
7 valuation of all property subject to the levy within the community  
8 college area, uniform throughout the area, for the purpose of supporting  
9 operating expenditures of the community college area;

10 (b) In addition to the levies provided in subdivisions (1)(a) and  
11 (c) of this section, the board may certify to the county board of  
12 equalization of each county within the community college area a tax levy  
13 not to exceed one cent on each one hundred dollars on the taxable  
14 valuation of all property within the community college area, uniform  
15 throughout such area, for the purposes of paying off bonds issued under  
16 sections 85-1520 to 85-1527 and establishing a capital improvement and  
17 bond sinking fund as provided in section 85-1515. The levy provided by  
18 this subdivision may be exceeded by that amount necessary to retire the  
19 general obligation bonds assumed by the community college area or issued  
20 pursuant to section 85-1515 according to the terms of such bonds or for  
21 any obligation pursuant to section 85-1535 entered into prior to January  
22 1, 1997; and

23 (c) In addition to the levies provided in subdivisions (1)(a) and  
24 (b) of this section, the board may also certify to the county board of  
25 equalization of each county within the community college area a tax levy  
26 on each one hundred dollars on the taxable valuation of all property  
27 within the community college area, uniform throughout such area, in the  
28 amount which will produce funds only in the amount necessary to pay for  
29 funding accessibility barrier elimination project costs and abatement of  
30 environmental hazards as such terms are defined in section 79-10,110.  
31 Such tax levy shall not be so certified unless approved by an affirmative

1 vote of a majority of the board taken at a public meeting of the board  
2 following notice and a hearing. The board shall give at least seven days'  
3 notice of such public hearing and shall publish such notice once in a  
4 newspaper of general circulation in the area to be affected by the  
5 increase. The proceeds of such tax levy shall be deposited in the capital  
6 improvement and bond sinking fund provided for in section 85-1515 for use  
7 in funding the projects authorized pursuant to this subdivision.

8 (2) For fiscal year 2013-14 and each fiscal year thereafter:

9 (a)(i) The board may certify to the county board of equalization of  
10 each county within the community college area a tax levy not to exceed  
11 the difference between eleven and one-quarter cents, as such amount is  
12 adjusted pursuant to subdivision (2)(a)(ii) of this section, and the rate  
13 levied for such fiscal year pursuant to subdivision (b) of this  
14 subsection on each one hundred dollars on the taxable valuation of all  
15 property subject to the levy within the community college area, uniform  
16 throughout the area, for the purpose of supporting operating expenditures  
17 of the community college area. For purposes of calculating the amount of  
18 levy authority available for operating expenditures pursuant to this  
19 subdivision, the rate levied pursuant to subdivision (b) of this  
20 subsection shall not include amounts to retire general obligation bonds  
21 assumed by the community college area or issued pursuant to section  
22 85-1515 according to the terms of such bonds or for any obligation  
23 pursuant to section 85-1535 entered into prior to January 1, 1997. ÷

24 (ii) The eleven and one-quarter cent amount provided in subdivision  
25 (2)(a)(i) of this section shall be reduced to ten and one-quarter cents  
26 for fiscal year 2015-16, nine and one-quarter cents for fiscal year  
27 2016-17, eight and one-quarter cents for fiscal year 2017-18, seven and  
28 one-quarter cents for fiscal year 2018-19, and six and one-quarter cents  
29 for fiscal year 2019-20 and each fiscal year thereafter;

30 (b) In addition to the levies provided in subdivisions (2)(a) and  
31 (2)(c) of this section subsection, the board may certify to the county

1 board of equalization of each county within the community college area a  
2 tax levy not to exceed two cents on each one hundred dollars on the  
3 taxable valuation of all property within the community college area,  
4 uniform throughout such area, for the purposes of paying off bonds issued  
5 under sections 85-1520 to 85-1527 and establishing a capital improvement  
6 and bond sinking fund as provided in section 85-1515. The levy provided  
7 by this subdivision may be exceeded by that amount necessary to retire  
8 general obligation bonds assumed by the community college area or issued  
9 pursuant to section 85-1515 according to the terms of such bonds or for  
10 any obligation pursuant to section 85-1535 entered into prior to January  
11 1, 1997; and

12 (c) In addition to the levies provided in subdivisions (2)(a) and  
13 (2)(b) of this section ~~subsection~~, the board of a community college area  
14 with a campus located on the site of a former ammunition depot may  
15 certify to the county board of equalization of each county within the  
16 community college area a tax levy not to exceed three-quarters of one  
17 cent on each one hundred dollars on the taxable valuation of all property  
18 within the community college area, uniform throughout such area, to pay  
19 for funding accessibility barrier elimination project costs and abatement  
20 of environmental hazards as such terms are defined in section 79-10,110.  
21 Such tax levy shall not be so certified unless approved by an affirmative  
22 vote of a majority of the board taken at a public meeting of the board  
23 following notice and a hearing. The board shall give at least seven days'  
24 notice of such public hearing and shall publish such notice once in a  
25 newspaper of general circulation in the area to be affected by the  
26 increase. The proceeds of such tax levy shall be deposited in the capital  
27 improvement and bond sinking fund provided for in section 85-1515 for use  
28 in funding accessibility barrier elimination project costs and abatement  
29 of environmental hazards as such terms are defined in section 79-10,110.

30 (3) The taxes provided by this section shall be levied and assessed  
31 in the same manner as other property taxes and entered on the books of

1 the county treasurer. The proceeds of the tax, as collected, shall be  
2 remitted to the treasurer of the board not less frequently than once each  
3 month.

4 Sec. 2. Section 85-2234, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 85-2234 Aid appropriated pursuant to the Community College Aid Act  
7 for fiscal year 2013-14 and each fiscal year thereafter shall be  
8 allocated among community college areas and tribally controlled community  
9 colleges as follows:

10 (1) The initial ~~\$\$\$~~ \$87,870,147 appropriated pursuant to the act  
11 shall be allocated to community college areas based on the proportionate  
12 share of aid received by each community college area for fiscal year  
13 2012-13. If the amount appropriated for such fiscal year exceeds ~~\$\$\$~~  
14 ~~\$87,870,147~~, the excess amount shall be allocated as provided in  
15 subdivisions (2) and (3) of this section. If the amount appropriated for  
16 such fiscal year is less than or equal to ~~\$\$\$~~ \$87,870,147, the amount  
17 appropriated shall be allocated to community college areas based on the  
18 proportionate share of aid received by each community college area for  
19 fiscal year 2012-13;

20 (2) Of any amount remaining after the allocation of aid pursuant to  
21 subdivision (1) of this section, the next amount, up to but not to exceed  
22 \$500,000, shall be allocated as state aid pursuant to section 85-1539;  
23 and

24 (3) Any amount remaining after the allocations provided for in  
25 subdivisions (1) and (2) of this section shall be allocated among the  
26 community college areas on the following basis:

27 (a) Twenty-five percent of such amount shall be divided equally  
28 based on the number of community college areas designated pursuant to  
29 section 85-1504;

30 (b) Forty-five percent of such amount shall be divided based on each  
31 community college area's proportionate share of three-year average full-

1 time equivalent student enrollment. A community college area's  
2 proportionate share of three-year average full-time equivalent student  
3 enrollment shall equal the sum of a community college area's full-time  
4 equivalent student enrollment total for the three fiscal years  
5 immediately preceding the fiscal year for which aid is being calculated  
6 divided by three, with such quotient divided by the quotient resulting  
7 from the sum of the full-time equivalent student enrollment total of all  
8 community college areas for the three fiscal years immediately preceding  
9 the fiscal year for which aid is being calculated divided by three; and

10 (c) Thirty percent of such amount shall be divided based on each  
11 community college area's proportionate share of three-year average  
12 reimbursable educational units. A community college area's proportionate  
13 share of three-year average reimbursable educational units shall equal  
14 the sum of a community college area's reimbursable educational unit total  
15 for the three fiscal years immediately preceding the fiscal year for  
16 which aid is being calculated divided by three, with such quotient  
17 divided by the quotient resulting from the sum of the reimbursable  
18 educational unit total of all community college areas for the three  
19 fiscal years immediately preceding the fiscal year for which aid is being  
20 calculated divided by three.

21 Sec. 3. Original sections 85-1517 and 85-2234, Reissue Revised  
22 Statutes of Nebraska, are repealed.

23 Sec. 4. Since an emergency exists, this act takes effect when  
24 passed and approved according to law.