

AMENDMENTS TO LB432

Introduced by Government, Military and Veterans Affairs.

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

3           Section 1. Section 13-508, Revised Statutes Cumulative Supplement,  
4 2016, is amended to read:

5           13-508 (1) After publication and hearing thereon and within the time  
6 prescribed by law, each governing body, except as provided in subsection  
7 (3) of this section, shall file with and certify to the levying board or  
8 boards on or before September 20 of each year or September 20 of the  
9 final year of a biennial period and file with the auditor a copy of the  
10 adopted budget statement which complies with sections 13-518 to 13-522 or  
11 79-1023 to 79-1030, together with the amount of the tax required to fund  
12 the adopted budget, setting out separately (a) the amount to be levied  
13 for the payment of principal or interest on bonds issued by the governing  
14 body and (b) the amount to be levied for all other purposes. Proof of  
15 publication shall be attached to the statements. For fiscal years prior  
16 to fiscal year 2017-18, learning communities shall also file a copy of  
17 such adopted budget statement with member school districts on or before  
18 September 1 of each year. If the prime rate published by the Federal  
19 Reserve Board is ten percent or more at the time of the filing and  
20 certification required under this subsection, the ~~The~~ governing body, in  
21 certifying the amount required, may make allowance for delinquent taxes  
22 not exceeding five percent of the amount required plus the actual  
23 percentage of delinquent taxes for the preceding tax year or biennial  
24 period and for the amount of estimated tax loss from any pending or  
25 anticipated litigation which involves taxation and in which tax  
26 collections have been or can be withheld or escrowed by court order. For  
27 purposes of this section, anticipated litigation shall be limited to the

1 anticipation of an action being filed by a taxpayer who or which filed a  
2 similar action for the preceding year or biennial period which is still  
3 pending. Except for such allowances, a governing body shall not certify  
4 an amount of tax more than one percent greater or lesser than the amount  
5 determined under section 13-505.

6 (2) Each governing body shall use the certified taxable values as  
7 provided by the county assessor pursuant to section 13-509 for the  
8 current year in setting or certifying the levy. Each governing body may  
9 designate one of its members to perform any duty or responsibility  
10 required of such body by this section.

11 (3)(a) A Class I school district shall do the filing and  
12 certification required by subsection (1) of this section on or before  
13 August 1 of each year.

14 (b) For fiscal years prior to fiscal year 2017-18, learning  
15 communities shall do such filing and certification on or before September  
16 1 of each year.

17 Sec. 2. This act becomes operative on July 1, 2017.

18 Sec. 3. Original section 13-508, Revised Statutes Cumulative  
19 Supplement, 2016, is repealed.

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