

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1103

Introduced by Friesen, 34.

Read first time January 18, 2018

Committee: Education

- 1 A BILL FOR AN ACT relating to the Tax Equity and Educational
- 2 Opportunities Support Act; to amend section 79-1022, Revised
- 3 Statutes Supplement, 2017; to provide for a minimum amount of state
- 4 aid to be distributed to each local system; and to repeal the
- 5 original section.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 79-1022, Revised Statutes Supplement, 2017, is
2 amended to read:

3 79-1022 (1)(a) ~~(1)~~ On or before June 1, 2017, and on or before
4 March 1 of each year thereafter, for each ensuing fiscal year, the
5 department shall determine the amounts to be distributed to each local
6 system and each district for the ensuing school fiscal year pursuant to
7 the Tax Equity and Educational Opportunities Support Act and shall
8 certify the amounts to the Director of Administrative Services, the
9 Auditor of Public Accounts, each learning community for school fiscal
10 years prior to school fiscal year 2017-18, and each district.

11 (b) Notwithstanding any other provision of the act, for the 2019-20
12 school fiscal year and each school fiscal year thereafter, the amount to
13 be distributed to each local system under the act and certified pursuant
14 to this section shall be the greater of twenty-five percent of the basic
15 funding calculated for the school districts in such local system for such
16 school fiscal year or the total amount calculated pursuant to the
17 remainder of the act.

18 (c) Except as otherwise provided in this section, the amount to be
19 distributed to each district from the amount certified for a local system
20 shall be proportional based on the formula students attributed to each
21 district in the local system. ~~For school fiscal years prior to school~~
22 fiscal year 2017-18, the amount to be distributed to each district that
23 is a member of a learning community from the amount certified for the
24 local system shall be proportional based on the formula needs calculated
25 for each district in the local system.

26 (d) On or before June 1, 2017, and on or before March 1 of each year
27 thereafter, for each ensuing fiscal year, the department shall report the
28 necessary funding level for the ensuing school fiscal year to the
29 Governor, the Appropriations Committee of the Legislature, and the
30 Education Committee of the Legislature. The report submitted to the
31 committees of the Legislature shall be submitted electronically.

1 (e) Except as otherwise provided in this subsection, certified state
2 aid amounts, including adjustments pursuant to section 79-1065.02, shall
3 be shown as budgeted non-property-tax receipts and deducted prior to
4 calculating the property tax request in the district's general fund
5 budget statement as provided to the Auditor of Public Accounts pursuant
6 to section 79-1024.

7 (2) Except as provided in this subsection, subsection (8) of section
8 79-1016, and sections 79-1005, 79-1033, and 79-1065.02, the amounts
9 certified pursuant to subsection (1) of this section shall be distributed
10 in ten as nearly as possible equal payments on the last business day of
11 each month beginning in September of each ensuing school fiscal year and
12 ending in June of the following year, except that when a school district
13 is to receive a monthly payment of less than one thousand dollars, such
14 payment shall be one lump-sum payment on the last business day of
15 December during the ensuing school fiscal year.

16 Sec. 2. Original section 79-1022, Revised Statutes Supplement,
17 2017, is repealed.