

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 233

Introduced by Smith, 14.

Read first time January 11, 2017

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
2 9-433, 77-2783, 77-2785, 77-4014, and 79-1016, Reissue Revised
3 Statutes of Nebraska, and sections 69-2710.01, 77-2503, 77-2506,
4 77-2604, 77-2604.01, 77-2756, 77-27,238, 77-3510, 77-4212, and
5 77-5725, Revised Statutes Cumulative Supplement, 2016; to change
6 provisions relating to lotteries and raffles, cigarette reports,
7 affordable housing tax credits, statements on income taxes withheld,
8 mathematical and clerical errors in income taxes, employer tax
9 credits, homestead exemption forms and lists, tobacco product tax
10 returns, property tax credits, property tax exemptions under the
11 Nebraska Advantage Act, and taxable valuations for school districts;
12 to eliminate the Low-Income Home Energy Conservation Act; to
13 harmonize provisions; to provide operative dates; to repeal the
14 original sections; and to outright repeal sections 66-1013, 66-1017,
15 66-1018, and 66-1019, Reissue Revised Statutes of Nebraska, and
16 sections 66-1012, 66-1014, 66-1015, 66-1016, and 66-1019.01, Revised
17 Statutes Cumulative Supplement, 2016.
18 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 9-433, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 9-433 (1) ~~Any Except as provided in subsection (2) of this section,~~
4 any county or incorporated municipality may, by resolution or ordinance,
5 tax, regulate, control, or prohibit any lottery or raffle within the
6 boundaries of such county or the corporate limits of such incorporated
7 municipality. No county may impose a tax or otherwise regulate, control,
8 or prohibit any lottery within the corporate limits of an incorporated
9 municipality. Any tax imposed pursuant to this subsection shall be
10 remitted to the general fund of the county or incorporated municipality
11 imposing such tax.

12 ~~(2) No licensed organization may conduct a lottery or raffle and no~~
13 ~~person may engage in lottery or raffle activity within the boundaries of~~
14 ~~any Class 6 or Class 7 county as classified under section 23-1114.01 or~~
15 ~~within the corporate limits of any city of the metropolitan or primary~~
16 ~~class until specific authorization has been granted by ordinance or~~
17 ~~resolution of the city or county to conduct a lottery, raffle, or related~~
18 ~~activity. Any ordinance or resolution that provides specific~~
19 ~~authorization for a lottery, raffle, or related activity may tax,~~
20 ~~regulate, or otherwise control such lottery, raffle, or related activity.~~

21 (2) ~~(3)~~ Nothing in this section shall be construed to authorize any
22 lottery or raffle not otherwise authorized under Nebraska law.

23 Sec. 2. Section 69-2710.01, Revised Statutes Cumulative Supplement,
24 2016, is amended to read:

25 69-2710.01 (1) Any person that during a month acquired, purchased,
26 sold, possessed, transferred, transported, or caused to be transported in
27 or into this state cigarettes of a tobacco product manufacturer or brand
28 family that was not in the directory at the time shall, within fifteen
29 days following the end of that month, file a report ~~on a form and~~ in the
30 manner prescribed by the Tax Commissioner and certify to the state that
31 the report is complete and accurate. The report shall contain, in

1 addition to any further information that the Tax Commissioner may
2 reasonably require to assist the Tax Commissioner in enforcing sections
3 69-2701 to 69-2711 and 77-2601 to 77-2622 and the Tobacco Products Tax
4 Act, the following information:

5 (a) The total number of those cigarettes, in each case identifying
6 by name and number of cigarettes (i) the manufacturers of those
7 cigarettes, (ii) the brand families of those cigarettes, (iii) in the
8 case of a sale or transfer, the name and address of the recipient of
9 those cigarettes, (iv) in the case of an acquisition or purchase, the
10 name and address of the seller or sender of those cigarettes, and (v) the
11 other states in whose directory the manufacturer and brand family of
12 those cigarettes were listed at the time and whose stamps the person is
13 authorized to affix; and

14 (b) In the case of acquisition, purchase, or possession, the details
15 of the person's subsequent sale or transfer of those cigarettes,
16 identifying by name and number of cigarettes (i) the brand families of
17 those cigarettes, (ii) the date of the sale or transfer, (iii) the name
18 and address of the recipient, (iv) the number of stamps of each other
19 state that the person affixed to the packages containing those cigarettes
20 during that month, (v) the total number of cigarettes contained in the
21 packages to which it affixed each respective other state's stamp, (vi)
22 the manufacturers and brand families of the packages to which it affixed
23 each respective other state's stamp, and (vii) a certification that it
24 reported each sale or transfer to the taxing authority of the other state
25 by fifteen days following the end of the month in which the sale or
26 transfer was made and attaching a copy of all such reports. If the
27 subsequent sale or transfer is from this state into another state in
28 packages not bearing a stamp of the other state, the report shall also
29 contain the information described in subdivision (2)(c) of section
30 77-2604.01.

31 (2) Reports under this section shall be in addition to reports under

1 sections 69-2708, 77-2604, and 77-2604.01.

2 Sec. 3. Section 77-2503, Revised Statutes Cumulative Supplement,
3 2016, is amended to read:

4 77-2503 (1) An owner of an affordable housing project seeking a
5 Nebraska affordable housing tax credit shall file an application with the
6 authority on a form prescribed by the authority. A qualified taxpayer
7 shall be allowed a nonrefundable tax credit if the authority determines
8 that the project for which tax credits are sought is a qualified project.

9 (2) If the requirements of subsection (1) of this section are met,
10 the authority shall issue an eligibility statement to the owner of such
11 qualified project stating the amount of Nebraska affordable housing tax
12 credits allocated to the qualified project. The amount of such tax
13 credits shall be the amount of federal low-income housing tax credits
14 available to such project, except as otherwise provided in subsection (4)
15 of this section. Tax credits for each qualified project shall be issued
16 for the first six years of the credit period as defined in 26 U.S.C.
17 42(f)(1). The authority shall only allocate tax credits to qualified
18 projects that are placed in service after January 1, 2018.

19 (3) If the owner of the qualified project is (a) a partnership, (b)
20 a limited liability company, or (c) a corporation having an election in
21 effect under subchapter S of the Internal Revenue Code of 1986, as
22 amended, the The Nebraska affordable housing tax credit shall be
23 allocated among some or all of the partners, members, or shareholders of
24 the owner of the qualified project in any manner agreed to by such
25 persons. A qualified taxpayer may transfer, sell, or assign all or part
26 of his or her ownership interest, including his or her interest in the
27 tax credits authorized in this section. For any tax year in which such an
28 interest is transferred, sold, or assigned pursuant to this subsection,
29 the assignor shall notify the Department of Revenue of the transfer,
30 sale, or assignment and provide the tax identification number of the new
31 owner prior to the end of the tax year for which the credits are to be

1 used. The notification shall be in the manner prescribed by the
2 department file a written statement with his or her tax return specifying
3 the amount of the credits assigned.

4 (4) The maximum amount of Nebraska affordable housing tax credits
5 awarded to all qualified projects in any given allocation year shall be
6 no more than one hundred percent of the total amount of federal low-
7 income housing tax credits awarded by the authority in the same
8 allocation year. Notwithstanding any other provision of the Affordable
9 Housing Tax Credit Act, the authority is prohibited from awarding to a
10 qualified project any combined amount of federal low-income housing tax
11 credits and Nebraska affordable housing tax credits that is more than
12 necessary to make the qualified project financially feasible.

13 (5) Any Nebraska affordable housing tax credits granted under this
14 section may be used to offset any income taxes due under section 77-2715
15 or 77-2734.02, any premium and related retaliatory taxes due under
16 section 44-150 or 77-908, or any franchise taxes due under sections
17 77-3801 to 77-3807.

18 (6) The tax credit shall not be used to reduce the tax liability of
19 the qualified taxpayer to less than zero. Any tax credit claimed but not
20 used in a taxable year may be carried forward.

21 Sec. 4. Section 77-2506, Revised Statutes Cumulative Supplement,
22 2016, is amended to read:

23 77-2506 If a portion of any federal low-income housing tax credits
24 taken on a qualified project is required to be recaptured or is otherwise
25 disallowed under 26 U.S.C. 42 during the 6-year period described in
26 subsection (2) of section 77-2503, a portion of the Nebraska affordable
27 housing tax credits with respect to such project shall also be recaptured
28 from the qualified taxpayer who claimed such credits. The percentage of
29 Nebraska affordable housing tax credits subject to recapture under this
30 section shall be equal to the percentage of federal low-income housing
31 tax credits subject to recapture or otherwise disallowed during such

1 period. Any Nebraska affordable housing tax credits recaptured or
2 disallowed under this section shall be immediately due and payable
3 ~~considered income to the qualified taxpayer who claimed the credits in a~~
4 ~~like amount, and such income shall be recognized by the qualified~~
5 ~~taxpayer in the year the Department of Revenue declares the tax credits~~
6 ~~to be disallowed or recaptured.~~

7 Sec. 5. Section 77-2604, Revised Statutes Cumulative Supplement,
8 2016, is amended to read:

9 77-2604 (1) Every stamping agent, wholesale dealer, and retail
10 dealer who is subject to sections 77-2601 to 77-2622 shall make and file
11 with the Tax Commissioner, on or before the fifteenth day of each
12 calendar month in the manner prescribed ~~on blanks furnished~~ by the Tax
13 Commissioner, true, correct, and sworn reports covering, for the last
14 preceding calendar month, the number of cigarettes purchased, from whom
15 purchased, the specific kinds and brands thereof, the manufacturer, if
16 known, and such other matters and in such detail as the Tax Commissioner
17 may require.

18 (2)(a) Each manufacturer and importer that sells cigarettes in or
19 into the state shall, within fifteen days following the end of each
20 month, file a report ~~on a form and~~ in the manner prescribed by the Tax
21 Commissioner and certify to the state that the report is complete and
22 accurate.

23 (b) The report shall contain the following information: The total
24 number of cigarettes sold by that manufacturer or importer in or into the
25 state during that month and identifying by name and number of cigarettes,
26 (i) the manufacturers of those cigarettes, (ii) the brand families of
27 those cigarettes, and (iii) the purchasers of those cigarettes. A
28 manufacturer's or importer's report shall include cigarettes sold in or
29 into the state through its sales entity affiliate.

30 (c) The requirements of this subsection shall be satisfied and no
31 further report shall be required under this section with respect to

1 cigarettes if the manufacturer or importer timely submits to the Tax
2 Commissioner the report or reports required to be submitted by it with
3 respect to those cigarettes under 15 U.S.C. 376 to the Tax Commissioner
4 and certifies to the state that the reports are complete and accurate.

5 (d) Upon request by the Tax Commissioner, a manufacturer or importer
6 shall provide copies of all sales reports referenced in subdivisions (2)
7 (a) and (b) of this section that it filed in other states.

8 (e) Each manufacturer and importer that sells cigarettes in or into
9 the state shall either (i) submit its federal excise tax returns and all
10 monthly operational reports on Alcohol and Tobacco Tax and Trade Bureau
11 Form 5210.5 and all adjustments, changes, and amendments to such reports
12 to the Tax Commissioner no later than sixty days after the close of the
13 quarter in which the returns were filed or (ii) submit to the United
14 States Treasury a request or consent under section 6103(c) of the
15 Internal Revenue Code of 1986 as defined in section 49-801.01 authorizing
16 the federal Alcohol and Tobacco Tax and Trade Bureau and, in the case of
17 a foreign manufacturer or importer, the United States Customs Service to
18 disclose the manufacturer's or importer's federal returns to the Tax
19 Commissioner as of sixty days after the close of the quarter in which the
20 returns were filed.

21 Sec. 6. Section 77-2604.01, Revised Statutes Cumulative Supplement,
22 2016, is amended to read:

23 77-2604.01 (1) Any person that sells cigarettes from this state into
24 another state shall, within fifteen days following the end of each month,
25 file a report ~~on a form and~~ in the manner prescribed by the Tax
26 Commissioner and certify to the state that the report is complete and
27 accurate.

28 (2) The report shall contain the following information:

29 (a) The total number of cigarettes sold from this state into another
30 state by the person during that month, identifying by name and number of
31 cigarettes (i) the manufacturers of those cigarettes, (ii) the brand

1 families of those cigarettes, and (iii) the name and address of each
2 recipient of those cigarettes;

3 (b) The number of stamps of each other state the person affixed to
4 the packages containing those cigarettes during that month, the total
5 number of cigarettes contained in the packages to which it affixed each
6 respective other state's stamp and by name and number of cigarettes, and
7 the manufacturers and brand families of the packages to which it affixed
8 each respective other state's stamp; and

9 (c) If the person sold cigarettes during that month from this state
10 into another state in packages not bearing a stamp of the other state,
11 (i) the total number of cigarettes contained in such packages,
12 identifying by name and number of cigarettes, the manufacturers of those
13 cigarettes, the brand families of those cigarettes, and the name and
14 address of each recipient of those cigarettes, and (ii) the person's
15 basis for belief that such state permits the sale of the cigarettes to
16 consumers in a package not bearing a stamp, and the amount of excise,
17 use, or similar tax imposed on the cigarettes paid by the person to such
18 state on the cigarettes. Manufacturers and importers need include the
19 information described in subdivision (2)(c)(i) of this section only as to
20 cigarettes not sold to a person authorized by the law of the other state
21 to affix the stamp required by the other state.

22 (3) In the case of a manufacturer or importer, the report shall
23 include cigarettes sold from this state into another state through its
24 sales entity affiliate. A sales entity affiliate shall file a separate
25 report under this section only to the extent that it sold cigarettes from
26 this state into another state not separately reported under this section
27 by its affiliated manufacturer or importer.

28 Sec. 7. Section 77-2756, Revised Statutes Cumulative Supplement,
29 2016, is amended to read:

30 77-2756 (1) Except as provided in subsection (2) of this section,
31 every employer or payor required to deduct and withhold income tax under

1 the Nebraska Revenue Act of 1967 shall, for each calendar quarter, on or
2 before the last day of the month following the close of such calendar
3 quarter, file a withholding return as prescribed by the Tax Commissioner
4 and pay over to the Tax Commissioner or to a depository designated by the
5 Tax Commissioner the taxes so required to be deducted and withheld in
6 such form and content as the Tax Commissioner may prescribe and
7 containing such information as the Tax Commissioner deems necessary for
8 the proper administration of the Nebraska Revenue Act of 1967. When the
9 aggregate amount required to be deducted and withheld by any employer or
10 payor for either the first or second month of a calendar quarter exceeds
11 five hundred dollars, the employer or payor shall, by the fifteenth day
12 of the succeeding month, pay over such aggregate amount to the Tax
13 Commissioner or to a depository designated by the Tax Commissioner. The
14 amount so paid shall be allowed as a credit against the liability shown
15 on the employer's or payor's quarterly withholding return required by
16 this section. The Tax Commissioner may, by rule and regulation, provide
17 for the filing of returns and the payment of the tax deducted and
18 withheld on other than a quarterly basis.

19 (2) When the aggregate amount required to be deducted and withheld
20 by any employer or payor for the entire calendar year is less than five
21 hundred dollars or the employer or payor is allowed to file federal
22 withholding returns annually, the employer or payor shall, for each
23 calendar year, on or before the last day of the month following the close
24 of such calendar year, file a withholding return as prescribed by the Tax
25 Commissioner and pay over to the Tax Commissioner or to a depository
26 designated by the Tax Commissioner the taxes so required to be deducted
27 and withheld in such form and content as the Tax Commissioner may
28 prescribe and containing such information as the Tax Commissioner deems
29 necessary for the proper administration of the Nebraska Revenue Act of
30 1967. The employer or payor may elect or the Tax Commissioner may require
31 the filing of returns and the payment of taxes on a quarterly basis.

1 (3) Whenever any employer or payor fails to collect, truthfully
2 account for, pay over, or make returns of the income tax as required by
3 this section, the Tax Commissioner may serve a notice requiring such
4 employer or payor to collect the taxes which become collectible after
5 service of such notice, to deposit such taxes in a bank approved by the
6 Tax Commissioner in a separate account in trust for and payable to the
7 Tax Commissioner, and to keep the amount of such tax in such account
8 until paid over to the Tax Commissioner. Such notice shall remain in
9 effect until a notice of cancellation is served by the Tax Commissioner.

10 (4) Any employer or payor may appoint an agent in accordance with
11 section 3504 of the Internal Revenue Code of 1986, as amended, for the
12 purpose of withholding, reporting, or making payment of amounts withheld
13 on behalf of the employer or payor. The agent shall be considered an
14 employer or payor for purposes of the Nebraska Revenue Act of 1967 and,
15 with the actual employer or payor, shall be jointly and severally liable
16 for any amount required to be withheld and paid over to the Tax
17 Commissioner and any additions to tax, penalties, and interest with
18 respect thereto.

19 (5) The employer or payor shall also file on or before January 31
20 ~~February 1~~ of the succeeding year a copy of each statement furnished by
21 such employer or payor to each employee or payee with respect to taxes
22 withheld on wages or payments subject to withholding. Any employer,
23 payor, or agent who furnished more than fifty statements for a year shall
24 file the required copies electronically in a manner approved by the Tax
25 Commissioner that is compatible with federal electronic filing
26 requirements or methods.

27 Sec. 8. Section 77-2783, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 77-2783 In the event that the amount of tax is understated on the
30 taxpayer's return as a result of a mathematical or clerical error, the
31 Tax Commissioner shall notify the taxpayer that an amount of tax in

1 excess of that shown on the return is due and has been assessed and the
2 reasons therefor. Such a notice of additional tax due shall not be
3 considered a notice of deficiency assessment nor shall the taxpayer have
4 any right of protest or appeal as in the case of a deficiency assessment
5 based on such notice, and the assessment and collection of the amount of
6 tax erroneously omitted in the return is not prohibited. For purposes of
7 this section, mathematical or clerical error includes information on the
8 taxpayer's return that is different from information reported to the
9 Internal Revenue Service or the Tax Commissioner, including, but not
10 limited to, information reported on Form W-2 and Form 1099.

11 Sec. 9. Section 77-2785, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 77-2785 (1) The amount of income tax which is shown to be due on an
14 income tax return, including revisions for mathematical or clerical
15 errors, shall be deemed to be assessed on the date of filing of the
16 return including any amended returns showing an increase of tax. In the
17 case of a return properly filed without the computation of the tax, the
18 tax computed by the Tax Commissioner shall be deemed to be assessed on
19 the date when payment is due. If a notice of deficiency has been mailed,
20 the amount of the deficiency shall be deemed to be assessed on the date
21 provided in section 77-2777 if no protest is filed or, if a protest is
22 filed, then upon the date when the determination of the Tax Commissioner
23 becomes final. If an amended return or report filed pursuant to the
24 provisions of section 77-2775 concedes the accuracy of a federal change
25 or correction or a state change or correction which has become final on
26 or after May 1, 1993, any deficiency in the income tax under the Nebraska
27 Revenue Act of 1967 resulting therefrom shall be deemed to be assessed on
28 the date of filing such report or amended return and such assessment
29 shall be timely notwithstanding any other provisions of such act. Any
30 amount paid as a tax or in respect of a tax, other than amounts withheld
31 at the source or paid as estimated income tax, shall be deemed to be

1 assessed upon the date of receipt of payment notwithstanding any other
2 provision of such act.

3 (2) If the mode or time for the assessment of income tax under the
4 provisions of the Nebraska Revenue Act of 1967, including interest,
5 additions to tax, and penalties, is not otherwise provided for, the Tax
6 Commissioner may establish the same by regulation.

7 (3) The Tax Commissioner may, at any time within the period
8 prescribed for assessment, make a supplemental assessment, subject to the
9 provisions of section 77-2776 when applicable, whenever it is found that
10 any assessment is imperfect or incomplete in any material aspect.

11 (4) If the Tax Commissioner believes that the assessment or
12 collection of a deficiency will be jeopardized by delay, by the frivolous
13 objections of any person to compliance with the Nebraska Revenue Act of
14 1967, or by the attempt of any person to impede the administration of
15 such act, he or she shall, notwithstanding the provisions of section
16 77-2786, immediately assess such tax, including interest and additions to
17 tax, and penalties as provided by law and give notice and demand for
18 payment to such person. When an assessment is made under this subsection,
19 collection proceedings may be stayed by application for review and the
20 posting of such security as may be required by the Tax Commissioner under
21 section 77-27,129.

22 Sec. 10. Section 77-27,238, Revised Statutes Cumulative Supplement,
23 2016, is amended to read:

24 77-27,238 (1) For taxable years beginning or deemed to begin on or
25 after January 1, 2017, there shall be allowed to an employer of any
26 eligible employee a nonrefundable credit, for not more than two years,
27 against the income tax imposed by the Nebraska Revenue Act of 1967 in the
28 amount of twenty percent of the employer's annual expenditures for any of
29 the following services that are provided to eligible employees and that
30 are incidental to the employer's business:

31 (a) The payment of tuition at a Nebraska public institution of

1 postsecondary education or the payment of the costs associated with a
2 high school equivalency program for eligible employees; and

3 (b) The provision of transportation of eligible employees to and
4 from work.

5 (2) The credit allowed under this section for any taxable year shall
6 not exceed the employer's actual tax liability for such taxable year.

7 (3) The Department of Revenue shall submit a report electronically
8 to the Clerk of the Legislature on or before July 1 of each year on (a)
9 the number of employers claiming a credit under this section and (b) the
10 number of eligible employees receiving the services for which credits are
11 claimed.

12 (4) The Department of Revenue, in consultation with the Department
13 of Health and Human Services, shall develop a process to verify that any
14 employer claiming credits under this section qualifies for such credits.

15 (5) The Department of Revenue may adopt and promulgate rules and
16 regulations necessary to carry out this section.

17 (6) For purposes of this section, eligible employee means a parent
18 or ~~caretaker responsible~~ relative (a) who is a member of a unit family
19 that received benefits under the state or federally funded Temporary
20 Assistance for Needy Families program established in 42 U.S.C. 601 et
21 seq., for any nine months of the eighteen-month period immediately prior
22 to the employee's hiring date and (b) whose hiring date is on or after
23 the first day of the taxable year for which the credit is claimed.

24 Sec. 11. Section 77-3510, Revised Statutes Cumulative Supplement,
25 2016, is amended to read:

26 77-3510 On or before February 1 of each year, the Tax Commissioner
27 shall prescribe forms to be used by all claimants for homestead exemption
28 or for transfer of homestead exemption. Such forms shall contain
29 provisions for the showing of all information which the Tax Commissioner
30 may deem necessary to (1) enable the county officials and the Tax
31 Commissioner to determine whether each claim for exemption under sections

1 77-3506 and 77-3507 to 77-3509 should be allowed and (2) enable the
2 county assessor to determine whether each claim for transfer of homestead
3 exemption pursuant to section 77-3509.01 should be allowed. It shall be
4 the duty of the county assessor of each county in this state to furnish
5 such forms, upon request, to each person desiring to make application for
6 homestead exemption or for transfer of homestead exemption. The forms so
7 prescribed shall be used uniformly throughout the state, and no
8 application for exemption or for transfer of homestead exemption shall be
9 allowed unless the applicant uses the prescribed form in making an
10 application. The forms shall require the attachment of an income
11 statement for any applicant seeking an exemption under section 77-3507,
12 77-3508, or 77-3509 as prescribed by the Tax Commissioner fully
13 accounting for all household income. The Tax Commissioner shall provide
14 to each county assessor ~~printed~~ claim forms and address lists of
15 applicants from the prior year in the manner approved by the Tax
16 Commissioner. The application and information contained on any
17 attachments to the application shall be confidential and available to tax
18 officials only.

19 Sec. 12. Section 77-4014, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 77-4014 (1) On or before the tenth day of each calendar month, every
22 person licensed under subsection (1) of section 77-4009 shall file a
23 return with the Tax Commissioner showing either the quantity and the
24 price of each tobacco product brought or caused to be brought into this
25 state for sale or the quantity and the price of each tobacco product
26 made, manufactured, or fabricated in this state for sale in this state,
27 whichever is applicable, during the preceding calendar month. For snuff,
28 such return shall also include the net weight as listed by the
29 manufacturer.

30 (2) Every person licensed pursuant to subsection (2) of section
31 77-4009 shall, in the manner described in subsection (1) of this section,

1 file a return showing in detail the different kinds, quantity, and
2 wholesale sales price of each tobacco product shipped or transported to
3 retailers in this state to be sold by such retailers during the preceding
4 calendar month. For snuff, such return shall also include the net weight
5 as listed by the manufacturer.

6 (3) Returns shall be made in the manner ~~upon forms furnished and~~
7 prescribed by the Tax Commissioner. Each return shall be accompanied by a
8 remittance for the full tax liability shown, less an amount of such
9 liability equal to any amount allowed a payer of the sales and use tax
10 pursuant to subdivision (1)(d) of section 77-2708 as compensation to
11 reimburse the licensee for his or her expenses incurred in complying with
12 the Tobacco Products Tax Act.

13 Sec. 13. Section 77-4212, Revised Statutes Cumulative Supplement,
14 2016, is amended to read:

15 77-4212 (1) For tax year 2007, the amount of relief granted under
16 the Property Tax Credit Act shall be one hundred five million dollars.
17 For tax year 2008, the amount of relief granted under the act shall be
18 one hundred fifteen million dollars. It is the intent of the Legislature
19 to fund the Property Tax Credit Act for tax years after tax year 2008
20 using available revenue. For tax year 2017, the amount of relief granted
21 under the act shall be two hundred twenty-four million dollars. The
22 relief shall be in the form of a property tax credit which appears on the
23 property tax statement.

24 (2)(a) For tax years prior to tax year 2017, to determine the amount
25 of the property tax credit, the county treasurer shall multiply the
26 amount disbursed to the county under subdivision (4)(a) of this section
27 by the ratio of the real property valuation of the parcel to the total
28 real property valuation in the county. The amount determined shall be the
29 property tax credit for the property.

30 (b) Beginning with tax year 2017, to determine the amount of the
31 property tax credit, the county treasurer shall multiply the amount

1 disbursed to the county under subdivision (4)(b) of this section by the
2 ratio of the credit allocation valuation of the parcel to the total
3 credit allocation valuation in the county. The amount determined shall be
4 the property tax credit for the property.

5 (3) If the real property owner qualifies for a homestead exemption
6 under sections 77-3501 to 77-3529, the owner shall also be qualified for
7 the relief provided in the act to the extent of any remaining liability
8 after calculation of the relief provided by the homestead exemption. If
9 the credit results in a property tax liability on the homestead that is
10 less than zero, the amount of the credit which cannot be used by the
11 taxpayer shall be returned to the State Treasurer by July 1 of the year
12 the amount disbursed to the county was disbursed. The State Treasurer
13 shall immediately credit any funds returned under this subsection ~~section~~
14 to the Property Tax Credit Cash Fund. Upon the return of any funds under
15 this subsection, the county treasurer shall electronically file a report
16 with the Property Tax Administrator, on a form prescribed by the Tax
17 Commissioner, indicating the amount of funds distributed to each taxing
18 unit in the county in the year the funds were returned, any collection
19 fee retained by the county in such year, and the amount of unused credits
20 returned.

21 (4)(a) For tax years prior to tax year 2017, the amount disbursed to
22 each county shall be equal to the amount available for disbursement
23 determined under subsection (1) of this section multiplied by the ratio
24 of the real property valuation in the county to the real property
25 valuation in the state. By September 15, the Property Tax Administrator
26 shall determine the amount to be disbursed under this subdivision to each
27 county and certify such amounts to the State Treasurer and to each
28 county. The disbursements to the counties shall occur in two equal
29 payments, the first on or before January 31 and the second on or before
30 April 1. After retaining one percent of the receipts for costs, the
31 county treasurer shall allocate the remaining receipts to each taxing

1 unit levying taxes on taxable property in the tax district in which the
2 real property is located in the same proportion that the levy of such
3 taxing unit bears to the total levy on taxable property of all the taxing
4 units in the tax district in which the real property is located.

5 (b) Beginning with tax year 2017, the amount disbursed to each
6 county shall be equal to the amount available for disbursement determined
7 under subsection (1) of this section multiplied by the ratio of the
8 credit allocation valuation in the county to the credit allocation
9 valuation in the state. By September 15, the Property Tax Administrator
10 shall determine the amount to be disbursed under this subdivision to each
11 county and certify such amounts to the State Treasurer and to each
12 county. The disbursements to the counties shall occur in two equal
13 payments, the first on or before January 31 and the second on or before
14 April 1. After retaining one percent of the receipts for costs, the
15 county treasurer shall allocate the remaining receipts to each taxing
16 unit based on its share of the credits granted to all taxpayers in the
17 taxing unit.

18 (5) For purposes of this section, credit allocation valuation means
19 the taxable value for all real property except agricultural land and
20 horticultural land, one hundred twenty percent of taxable value for
21 agricultural land and horticultural land that is not subject to special
22 valuation, and one hundred twenty percent of taxable value for
23 agricultural land and horticultural land that is subject to special
24 valuation.

25 (6) The State Treasurer shall transfer from the General Fund to the
26 Property Tax Credit Cash Fund one hundred five million dollars by August
27 1, 2007, and one hundred fifteen million dollars by August 1, 2008.

28 (7) The Legislature shall have the power to transfer funds from the
29 Property Tax Credit Cash Fund to the General Fund.

30 Sec. 14. Section 77-5725, Revised Statutes Cumulative Supplement,
31 2016, is amended to read:

1 77-5725 (1) Applicants may qualify for benefits under the Nebraska
2 Advantage Act in one of six tiers:

3 (a) Tier 1, investment in qualified property of at least one million
4 dollars and the hiring of at least ten new employees. There shall be no
5 new project applications for benefits under this tier filed after
6 December 31, 2020. All complete project applications filed on or before
7 December 31, 2020, shall be considered by the Tax Commissioner and
8 approved if the project and taxpayer qualify for benefits. Agreements may
9 be executed with regard to completed project applications filed on or
10 before December 31, 2020. All project agreements pending, approved, or
11 entered into before such date shall continue in full force and effect;

12 (b) Tier 2, (i) investment in qualified property of at least three
13 million dollars and the hiring of at least thirty new employees or (ii)
14 for a large data center project, investment in qualified property for the
15 data center of at least two hundred million dollars and the hiring for
16 the data center of at least thirty new employees. There shall be no new
17 project applications for benefits under this tier filed after December
18 31, 2020. All complete project applications filed on or before December
19 31, 2020, shall be considered by the Tax Commissioner and approved if the
20 project and taxpayer qualify for benefits. Agreements may be executed
21 with regard to completed project applications filed on or before December
22 31, 2020. All project agreements pending, approved, or entered into
23 before such date shall continue in full force and effect;

24 (c) Tier 3, the hiring of at least thirty new employees. There shall
25 be no new project applications for benefits under this tier filed after
26 December 31, 2020. All complete project applications filed on or before
27 December 31, 2020, shall be considered by the Tax Commissioner and
28 approved if the project and taxpayer qualify for benefits. Agreements may
29 be executed with regard to completed project applications filed on or
30 before December 31, 2020. All project agreements pending, approved, or
31 entered into before such date shall continue in full force and effect;

1 (d) Tier 4, investment in qualified property of at least ten million
2 dollars and the hiring of at least one hundred new employees. There shall
3 be no new project applications for benefits under this tier filed after
4 December 31, 2020. All complete project applications filed on or before
5 December 31, 2020, shall be considered by the Tax Commissioner and
6 approved if the project and taxpayer qualify for benefits. Agreements may
7 be executed with regard to completed project applications filed on or
8 before December 31, 2020. All project agreements pending, approved, or
9 entered into before such date shall continue in full force and effect;

10 (e) Tier 5, (i) investment in qualified property of at least thirty
11 million dollars or (ii) for the production of electricity by using one or
12 more sources of renewable energy to produce electricity for sale as
13 described in subdivision (1)(j) of section 77-5715, investment in
14 qualified property of at least twenty million dollars. Failure to
15 maintain an average number of equivalent employees as defined in section
16 77-5727 greater than or equal to the number of equivalent employees in
17 the base year shall result in a partial recapture of benefits. There
18 shall be no new project applications for benefits under this tier filed
19 after December 31, 2020. All complete project applications filed on or
20 before December 31, 2020, shall be considered by the Tax Commissioner and
21 approved if the project and taxpayer qualify for benefits. Agreements may
22 be executed with regard to completed project applications filed on or
23 before December 31, 2020. All project agreements pending, approved, or
24 entered into before such date shall continue in full force and effect;
25 and

26 (f) Tier 6, investment in qualified property of at least ten million
27 dollars and the hiring of at least seventy-five new employees or the
28 investment in qualified property of at least one hundred million dollars
29 and the hiring of at least fifty new employees. There shall be no new
30 project applications for benefits under this tier filed after December
31 31, 2020. All complete project applications filed on or before December

1 31, 2020, shall be considered by the Tax Commissioner and approved if the
2 project and taxpayer qualify for benefits. Agreements may be executed
3 with regard to completed project applications filed on or before December
4 31, 2020. All project agreements pending, approved, or entered into
5 before such date shall continue in full force and effect.

6 (2) When the taxpayer has met the required levels of employment and
7 investment contained in the agreement for a tier 1, tier 2, tier 4, tier
8 5, or tier 6 project, the taxpayer shall be entitled to the following
9 incentives:

10 (a) A refund of all sales and use taxes for a tier 2, tier 4, tier
11 5, or tier 6 project or a refund of one-half of all sales and use taxes
12 for a tier 1 project paid under the Local Option Revenue Act, the
13 Nebraska Revenue Act of 1967, and sections 13-319, 13-324, and 13-2813
14 from the date of the application through the meeting of the required
15 levels of employment and investment for all purchases, including rentals,
16 of:

17 (i) Qualified property used as a part of the project;

18 (ii) Property, excluding motor vehicles, based in this state and
19 used in both this state and another state in connection with the project
20 except when any such property is to be used for fundraising for or for
21 the transportation of an elected official;

22 (iii) Tangible personal property by a contractor or repairperson
23 after appointment as a purchasing agent of the owner of the improvement
24 to real estate when such property is incorporated into real estate as a
25 part of a project. The refund shall be based on fifty percent of the
26 contract price, excluding any land, as the cost of materials subject to
27 the sales and use tax;

28 (iv) Tangible personal property by a contractor or repairperson
29 after appointment as a purchasing agent of the taxpayer when such
30 property is annexed to, but not incorporated into, real estate as a part
31 of a project. The refund shall be based on the cost of materials subject

1 to the sales and use tax that were annexed to real estate; and

2 (v) Tangible personal property by a contractor or repairperson after
3 appointment as a purchasing agent of the taxpayer when such property is
4 both (A) incorporated into real estate as a part of a project and (B)
5 annexed to, but not incorporated into, real estate as a part of a
6 project. The refund shall be based on fifty percent of the contract
7 price, excluding any land, as the cost of materials subject to the sales
8 and use tax; and

9 (b) A refund of all sales and use taxes for a tier 2, tier 4, tier
10 5, or tier 6 project or a refund of one-half of all sales and use taxes
11 for a tier 1 project paid under the Local Option Revenue Act, the
12 Nebraska Revenue Act of 1967, and sections 13-319, 13-324, and 13-2813 on
13 the types of purchases, including rentals, listed in subdivision (a) of
14 this subsection for such taxes paid during each year of the entitlement
15 period in which the taxpayer is at or above the required levels of
16 employment and investment.

17 (3) Any taxpayer who qualifies for a tier 1, tier 2, tier 3, or tier
18 4 project shall be entitled to a credit equal to three percent times the
19 average wage of new employees times the number of new employees if the
20 average wage of the new employees equals at least sixty percent of the
21 Nebraska average annual wage for the year of application. The credit
22 shall equal four percent times the average wage of new employees times
23 the number of new employees if the average wage of the new employees
24 equals at least seventy-five percent of the Nebraska average annual wage
25 for the year of application. The credit shall equal five percent times
26 the average wage of new employees times the number of new employees if
27 the average wage of the new employees equals at least one hundred percent
28 of the Nebraska average annual wage for the year of application. The
29 credit shall equal six percent times the average wage of new employees
30 times the number of new employees if the average wage of the new
31 employees equals at least one hundred twenty-five percent of the Nebraska

1 average annual wage for the year of application. For computation of such
2 credit:

3 (a) Average annual wage means the total compensation paid to
4 employees during the year at the project who are not base-year employees
5 and who are paid wages equal to at least sixty percent of the Nebraska
6 average weekly wage for the year of application, excluding any
7 compensation in excess of one million dollars paid to any one employee
8 during the year, divided by the number of equivalent employees making up
9 such total compensation;

10 (b) Average wage of new employees means the average annual wage paid
11 to employees during the year at the project who are not base-year
12 employees and who are paid wages equal to at least sixty percent of the
13 Nebraska average weekly wage for the year of application, excluding any
14 compensation in excess of one million dollars paid to any one employee
15 during the year; and

16 (c) Nebraska average annual wage means the Nebraska average weekly
17 wage times fifty-two.

18 (4) Any taxpayer who qualifies for a tier 6 project shall be
19 entitled to a credit equal to ten percent times the total compensation
20 paid to all employees, other than base-year employees, excluding any
21 compensation in excess of one million dollars paid to any one employee
22 during the year, employed at the project.

23 (5) Any taxpayer who has met the required levels of employment and
24 investment for a tier 2 or tier 4 project shall receive a credit equal to
25 ten percent of the investment made in qualified property at the project.
26 Any taxpayer who has met the required levels of investment and employment
27 for a tier 1 project shall receive a credit equal to three percent of the
28 investment made in qualified property at the project. Any taxpayer who
29 has met the required levels of investment and employment for a tier 6
30 project shall receive a credit equal to fifteen percent of the investment
31 made in qualified property at the project.

1 (6) The credits prescribed in subsections (3), (4), and (5) of this
2 section shall be allowable for compensation paid and investments made
3 during each year of the entitlement period that the taxpayer is at or
4 above the required levels of employment and investment.

5 (7) The credit prescribed in subsection (5) of this section shall
6 also be allowable during the first year of the entitlement period for
7 investment in qualified property at the project after the date of the
8 application and before the required levels of employment and investment
9 were met.

10 (8)(a) Property described in subdivisions (8)(c)(i) through (v) of
11 this section used in connection with a project or projects, whether
12 purchased or leased, and placed in service ~~acquired~~ by the taxpayer,
13 ~~whether by lease or purchase~~, after the date the application was filed,
14 shall constitute separate classes of property and are eligible for
15 exemption under the conditions and for the time periods provided in
16 subdivision (8)(b) of this section.

17 (b)(i) A taxpayer who has met the required levels of employment and
18 investment for a tier 4 project shall receive the exemption of property
19 in subdivisions (8)(c)(ii), (iii), and (iv) of this section. A taxpayer
20 who has met the required levels of employment and investment for a tier 6
21 project shall receive the exemption of property in subdivisions (8)(c)
22 (ii), (iii), (iv), and (v) of this section. Such property shall be
23 eligible for the exemption from the first January 1 following the end of
24 the year during which the required levels were exceeded through the ninth
25 December 31 after the first year property included in subdivisions (8)(c)
26 (ii), (iii), (iv), and (v) of this section qualifies for the exemption.

27 (ii) A taxpayer who has filed an application that describes a tier 2
28 large data center project or a project under tier 4 or tier 6 shall
29 receive the exemption of property in subdivision (8)(c)(i) of this
30 section beginning with the first January 1 following the date acquisition
31 ~~of the property was placed in service~~. The exemption shall continue

1 through the end of the period property included in subdivisions (8)(c)
2 (ii), (iii), (iv), and (v) of this section qualifies for the exemption.

3 (iii) A taxpayer who has filed an application that describes a tier
4 2 large data center project or a tier 5 project that is sequential to a
5 tier 2 large data center project for which the entitlement period has
6 expired shall receive the exemption of all property in subdivision (8)(c)
7 of this section beginning any January 1 after the date acquisition of the
8 property was placed in service. Such property shall be eligible for
9 exemption from the tax on personal property from the January 1 preceding
10 the first claim for exemption approved under this subdivision through the
11 ninth December 31 after the year the first claim for exemption is
12 approved.

13 (iv) A taxpayer who has a project for an Internet web portal or a
14 data center and who has met the required levels of employment and
15 investment for a tier 2 project or the required level of investment for a
16 tier 5 project, taking into account only the employment and investment at
17 the web portal or data center project, shall receive the exemption of
18 property in subdivision (8)(c)(ii) of this section. Such property shall
19 be eligible for the exemption from the first January 1 following the end
20 of the year during which the required levels were exceeded through the
21 ninth December 31 after the first year any property included in
22 subdivisions (8)(c)(ii), (iii), (iv), and (v) of this section qualifies
23 for the exemption.

24 (v) Such investment and hiring of new employees shall be considered
25 a required level of investment and employment for this subsection and for
26 the recapture of benefits under this subsection only.

27 (c) The following property used in connection with such project or
28 projects, whether purchased or leased, and placed in service ~~acquired~~ by
29 ~~the taxpayer, whether by lease or purchase,~~ after the date the
30 application was filed shall constitute separate classes of personal
31 property:

1 (i) Turbine-powered aircraft, including turboprop, turbojet, and
2 turbofan aircraft, except when any such aircraft is used for fundraising
3 for or for the transportation of an elected official;

4 (ii) Computer systems, made up of equipment that is interconnected
5 in order to enable the acquisition, storage, manipulation, management,
6 movement, control, display, transmission, or reception of data involving
7 computer software and hardware, used for business information processing
8 which require environmental controls of temperature and power and which
9 are capable of simultaneously supporting more than one transaction and
10 more than one user. A computer system includes peripheral components
11 which require environmental controls of temperature and power connected
12 to such computer systems. Peripheral components shall be limited to
13 additional memory units, tape drives, disk drives, power supplies,
14 cooling units, data switches, and communication controllers;

15 (iii) Depreciable personal property used for a distribution
16 facility, including, but not limited to, storage racks, conveyor
17 mechanisms, forklifts, and other property used to store or move products;

18 (iv) Personal property which is business equipment located in a
19 single project if the business equipment is involved directly in the
20 manufacture or processing of agricultural products; and

21 (v) For a tier 2 large data center project or tier 6 project, any
22 other personal property located at the project.

23 (d) In order to receive the property tax exemptions allowed by
24 subdivision (8)(c) of this section, the taxpayer shall annually file a
25 claim for exemption with the Tax Commissioner on or before May 1. The
26 form and supporting schedules shall be prescribed by the Tax Commissioner
27 and shall list all property for which exemption is being sought under
28 this section. A separate claim for exemption must be filed for each
29 project and each county in which property is claimed to be exempt. A copy
30 of this form must also be filed with the county assessor in each county
31 in which the applicant is requesting exemption. The Tax Commissioner

1 shall determine whether a taxpayer is eligible to obtain exemption for
2 personal property based on the criteria for exemption and the eligibility
3 of each item listed for exemption and, on or before August 1, certify
4 such to the taxpayer and to the affected county assessor.

5 (9)(a) The investment thresholds in this section for a particular
6 year of application shall be adjusted by the method provided in this
7 subsection, except that the investment threshold for a tier 5 project
8 described in subdivision (1)(e)(ii) of this section shall not be
9 adjusted.

10 (b) For tier 1, tier 2, tier 4, and tier 5 projects other than tier
11 5 projects described in subdivision (1)(e)(ii) of this section, beginning
12 October 1, 2006, and each October 1 thereafter, the average Producer
13 Price Index for all commodities, published by the United States
14 Department of Labor, Bureau of Labor Statistics, for the most recent
15 twelve available periods shall be divided by the Producer Price Index for
16 the first quarter of 2006 and the result multiplied by the applicable
17 investment threshold. The investment thresholds shall be adjusted for
18 cumulative inflation since 2006.

19 (c) For tier 6, beginning October 1, 2008, and each October 1
20 thereafter, the average Producer Price Index for all commodities,
21 published by the United States Department of Labor, Bureau of Labor
22 Statistics, for the most recent twelve available periods shall be divided
23 by the Producer Price Index for the first quarter of 2008 and the result
24 multiplied by the applicable investment threshold. The investment
25 thresholds shall be adjusted for cumulative inflation since 2008.

26 (d) For a tier 2 large data center project, beginning October 1,
27 2012, and each October 1 thereafter, the average Producer Price Index for
28 all commodities, published by the United States Department of Labor,
29 Bureau of Labor Statistics, for the most recent twelve available periods
30 shall be divided by the Producer Price Index for the first quarter of
31 2012 and the result multiplied by the applicable investment threshold.

1 The investment thresholds shall be adjusted for cumulative inflation
2 since 2012.

3 (e) If the resulting amount is not a multiple of one million
4 dollars, the amount shall be rounded to the next lowest one million
5 dollars.

6 (f) The investment thresholds established by this subsection apply
7 for purposes of project qualifications for all applications filed on or
8 after January 1 of the following year for all years of the project.
9 Adjustments do not apply to projects after the year of application.

10 Sec. 15. Section 79-1016, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 79-1016 (1) On or before August 20 25, the county assessor shall
13 certify to the Property Tax Administrator the total taxable value by
14 school district in the county for the current assessment year on forms
15 prescribed by the Tax Commissioner. The county assessor may amend the
16 filing for changes made to the taxable valuation of the school district
17 in the county if corrections or errors on the original certification are
18 discovered. Amendments shall be certified to the Property Tax
19 Administrator on or before August 31 ~~September 30~~.

20 (2) On or before October 10, the Property Tax Administrator shall
21 compute and certify to the State Department of Education the adjusted
22 valuation for the current assessment year for each class of property in
23 each school district and each local system. The adjusted valuation of
24 property for each school district and each local system, for purposes of
25 determining state aid pursuant to the Tax Equity and Educational
26 Opportunities Support Act, shall reflect as nearly as possible state aid
27 value as defined in subsection (3) of this section. The Property Tax
28 Administrator shall notify each school district and each local system of
29 its adjusted valuation for the current assessment year by class of
30 property on or before October 10. Establishment of the adjusted valuation
31 shall be based on the taxable value certified by the county assessor for

1 each school district in the county adjusted by the determination of the
2 level of value for each school district from an analysis of the
3 comprehensive assessment ratio study or other studies developed by the
4 Property Tax Administrator, in compliance with professionally accepted
5 mass appraisal techniques, as required by section 77-1327. The Tax
6 Commissioner shall adopt and promulgate rules and regulations setting
7 forth standards for the determination of level of value for state aid
8 purposes.

9 (3) For purposes of this section, state aid value means:

10 (a) For real property other than agricultural and horticultural
11 land, ninety-six percent of actual value;

12 (b) For agricultural and horticultural land, seventy-two percent of
13 actual value as provided in sections 77-1359 to 77-1363. For agricultural
14 and horticultural land that receives special valuation pursuant to
15 section 77-1344, seventy-two percent of special valuation as defined in
16 section 77-1343; and

17 (c) For personal property, the net book value as defined in section
18 77-120.

19 (4) On or before November 10, any local system may file with the Tax
20 Commissioner written objections to the adjusted valuations prepared by
21 the Property Tax Administrator, stating the reasons why such adjusted
22 valuations are not the valuations required by subsection (3) of this
23 section. The Tax Commissioner shall fix a time for a hearing. Either
24 party shall be permitted to introduce any evidence in reference thereto.
25 On or before January 1, the Tax Commissioner shall enter a written order
26 modifying or declining to modify, in whole or in part, the adjusted
27 valuations and shall certify the order to the State Department of
28 Education. Modification by the Tax Commissioner shall be based upon the
29 evidence introduced at hearing and shall not be limited to the
30 modification requested in the written objections or at hearing. A copy of
31 the written order shall be mailed to the local system within seven days

1 after the date of the order. The written order of the Tax Commissioner
2 may be appealed within thirty days after the date of the order to the Tax
3 Equalization and Review Commission in accordance with section 77-5013.

4 (5) On or before November 10, any local system or county official
5 may file with the Tax Commissioner a written request for a nonappealable
6 correction of the adjusted valuation due to clerical error as defined in
7 section 77-128 or, for agricultural and horticultural land, assessed
8 value changes by reason of land qualified or disqualified for special use
9 valuation pursuant to sections 77-1343 to 77-1347.01. On or before the
10 following January 1, the Tax Commissioner shall approve or deny the
11 request and, if approved, certify the corrected adjusted valuations
12 resulting from such action to the State Department of Education.

13 (6) On or before May 31 of the year following the certification of
14 adjusted valuation pursuant to subsection (2) of this section, any local
15 system or county official may file with the Tax Commissioner a written
16 request for a nonappealable correction of the adjusted valuation due to
17 changes to the tax list that change the assessed value of taxable
18 property. Upon the filing of the written request, the Tax Commissioner
19 shall require the county assessor to recertify the taxable valuation by
20 school district in the county on forms prescribed by the Tax
21 Commissioner. The recertified valuation shall be the valuation that was
22 certified on the tax list, pursuant to section 77-1613, increased or
23 decreased by changes to the tax list that change the assessed value of
24 taxable property in the school district in the county in the prior
25 assessment year. On or before the following July 31, the Tax Commissioner
26 shall approve or deny the request and, if approved, certify the corrected
27 adjusted valuations resulting from such action to the State Department of
28 Education.

29 (7) No injunction shall be granted restraining the distribution of
30 state aid based upon the adjusted valuations pursuant to this section.

31 (8) A school district whose state aid is to be calculated pursuant

1 to subsection (5) of this section and whose state aid payment is
2 postponed as a result of failure to calculate state aid pursuant to such
3 subsection may apply to the state board for lump-sum payment of such
4 postponed state aid. Such application may be for any amount up to one
5 hundred percent of the postponed state aid. The state board may grant the
6 entire amount applied for or any portion of such amount. The state board
7 shall notify the Director of Administrative Services of the amount of
8 funds to be paid in a lump sum and the reduced amount of the monthly
9 payments. The Director of Administrative Services shall, at the time of
10 the next state aid payment made pursuant to section 79-1022, draw a
11 warrant for the lump-sum amount from appropriated funds and forward such
12 warrant to the district.

13 Sec. 16. Sections 12 and 17 of this act become operative on October
14 1, 2017. The other sections of this act become operative on their
15 effective date.

16 Sec. 17. Original section 77-4014, Reissue Revised Statutes of
17 Nebraska, is repealed.

18 Sec. 18. Original sections 9-433, 77-2783, 77-2785, and 79-1016,
19 Reissue Revised Statutes of Nebraska, and sections 69-2710.01, 77-2503,
20 77-2506, 77-2604, 77-2604.01, 77-2756, 77-27,238, 77-3510, 77-4212, and
21 77-5725, Revised Statutes Cumulative Supplement, 2016, are repealed.

22 Sec. 19. The following sections are outright repealed: Sections
23 66-1013, 66-1017, 66-1018, and 66-1019, Reissue Revised Statutes of
24 Nebraska, and sections 66-1012, 66-1014, 66-1015, 66-1016, and
25 66-1019.01, Revised Statutes Cumulative Supplement, 2016.