

AMENDMENTS TO LB193

Introduced by Wayne, 13.

1           1. Insert the following new section:

2           Sec. 242. Section 77-2602, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4           77-2602 (1) Every stamping agent engaged in distributing or selling  
5 cigarettes at wholesale in this state shall pay to the Tax Commissioner  
6 of this state a special privilege tax. This shall be in addition to all  
7 other taxes. It shall be paid prior to or at the time of the sale, gift,  
8 or delivery to the retail dealer in the several amounts as follows: On  
9 each package of cigarettes containing not more than twenty cigarettes,  
10 sixty-four cents per package; and on packages containing more than twenty  
11 cigarettes, the same tax as provided on packages containing not more than  
12 twenty cigarettes for the first twenty cigarettes in each package and a  
13 tax of one-twentieth of the tax on the first twenty cigarettes on each  
14 cigarette in excess of twenty cigarettes in each package.

15           (2) Beginning October 1, 2004, the State Treasurer shall place the  
16 equivalent of forty-nine cents of such tax in the General Fund. The State  
17 Treasurer shall reduce the amount placed in the General Fund under this  
18 subsection by the amount prescribed in subdivision (3)(d) of this  
19 section. For purposes of this section, the equivalent of a specified  
20 number of cents of the tax shall mean that portion of the proceeds of the  
21 tax equal to the specified number divided by the tax rate per package of  
22 cigarettes containing not more than twenty cigarettes.

23           (3) The State Treasurer shall distribute the remaining proceeds of  
24 such tax in the following order:

25           (a) First, beginning July 1, 1980, the State Treasurer shall place  
26 the equivalent of one cent of such tax in the Nebraska Outdoor Recreation  
27 Development Cash Fund. For fiscal year distributions occurring after

1 FY1998-99, the distribution under this subdivision shall not be less than  
2 the amount distributed under this subdivision for FY1997-98. Any money  
3 needed to increase the amount distributed under this subdivision to the  
4 FY1997-98 amount shall reduce the distribution to the General Fund;

5 (b) Second, beginning July 1, 1993, the State Treasurer shall place  
6 the equivalent of three cents of such tax in the Health and Human  
7 Services Cash Fund to carry out sections 81-637 to 81-640. For fiscal  
8 year distributions occurring after FY1998-99, the distribution under this  
9 subdivision shall not be less than the amount distributed under this  
10 subdivision for FY1997-98. Any money needed to increase the amount  
11 distributed under this subdivision to the FY1997-98 amount shall reduce  
12 the distribution to the General Fund;

13 (c) Third, beginning October 1, 2002, and continuing until all the  
14 purposes of the Deferred Building Renewal Act have been fulfilled, the  
15 State Treasurer shall place the equivalent of seven cents of such tax in  
16 the Building Renewal Allocation Fund. The distribution under this  
17 subdivision shall not be less than the amount distributed under this  
18 subdivision for FY1997-98. Any money needed to increase the amount  
19 distributed under this subdivision to the FY1997-98 amount shall reduce  
20 the distribution to the General Fund;

21 (d) Fourth, until July 1, 2009, the State Treasurer shall place in  
22 the Municipal Infrastructure Redevelopment Fund the sum of five hundred  
23 twenty thousand dollars each fiscal year to carry out the Municipal  
24 Infrastructure Redevelopment Fund Act. The Legislature shall appropriate  
25 the sum of five hundred twenty thousand dollars each year for fiscal year  
26 2003-04 through fiscal year 2008-09;

27 (e) Fifth, beginning July 1, 2001, and continuing until June 30,  
28 2008, the State Treasurer shall place the equivalent of two cents of such  
29 tax in the Information Technology Infrastructure Fund. The distribution  
30 under this subdivision shall not be less than two million fifty thousand  
31 dollars. Any money needed to increase the amount distributed under this

1 subdivision to two million fifty thousand dollars shall reduce the  
2 distribution to the General Fund;

3 ~~(f) Sixth, beginning July 1, 2001, and continuing until June 30,~~  
4 ~~2016, the State Treasurer shall place one million dollars each fiscal~~  
5 ~~year in the City of the Primary Class Development Fund. If necessary, the~~  
6 ~~State Treasurer shall reduce the distribution of tax proceeds to the~~  
7 ~~General Fund pursuant to subsection (2) of this section by such amount~~  
8 ~~required to fulfill the one million dollars to be distributed pursuant to~~  
9 ~~this subdivision;~~

10 ~~(g) Seventh, beginning July 1, 2001, and continuing until June 30,~~  
11 ~~2016, the State Treasurer shall place one million five hundred thousand~~  
12 ~~dollars each fiscal year in the City of the Metropolitan Class~~  
13 ~~Development Fund. If necessary, the State Treasurer shall reduce the~~  
14 ~~distribution of tax proceeds to the General Fund pursuant to subsection~~  
15 ~~(2) of this section by such amount required to fulfill the one million~~  
16 ~~five hundred thousand dollars to be distributed pursuant to this~~  
17 ~~subdivision;~~

18 ~~(f) Sixth~~ (h) Eighth, beginning July 1, 2008, and continuing until  
19 June 30, 2009, the State Treasurer shall place the equivalent of two  
20 million fifty thousand dollars of such tax in the Nebraska Public Safety  
21 Communication System Cash Fund. Beginning July 1, 2009, and continuing  
22 until June 30, 2016, the State Treasurer shall place the equivalent of  
23 two million five hundred seventy thousand dollars of such tax in the  
24 Nebraska Public Safety Communication System Cash Fund. Beginning July 1,  
25 2016, and every fiscal year thereafter, the State Treasurer shall place  
26 the equivalent of three million eight hundred twenty thousand dollars of  
27 such tax in the Nebraska Public Safety Communication System Cash Fund. If  
28 necessary, the State Treasurer shall reduce the distribution of tax  
29 proceeds to the General Fund pursuant to subsection (2) of this section  
30 by such amount required to fulfill the distribution pursuant to this  
31 subdivision; and

1           (g) Seventh ~~(i) Ninth~~, beginning July 1, 2016, and every fiscal year  
2 thereafter, the State Treasurer shall place the equivalent of one million  
3 two hundred fifty thousand dollars of such tax in the Nebraska Health  
4 Care Cash Fund. If necessary, the State Treasurer shall reduce the  
5 distribution of tax proceeds to the General Fund pursuant to subsection  
6 (2) of this section by such amount required to fulfill the distribution  
7 pursuant to this subdivision.

8           (4) If, after distributing the proceeds of such tax pursuant to  
9 subsections (2) and (3) of this section, any proceeds of such tax remain,  
10 the State Treasurer shall place such remainder in the Nebraska Capital  
11 Construction Fund.

12           (5) The Legislature hereby finds and determines that the projects  
13 funded from the Municipal Infrastructure Redevelopment Fund and the  
14 Building Renewal Allocation Fund are of critical importance to the State  
15 of Nebraska. It is the intent of the Legislature that the allocations and  
16 appropriations made by the Legislature to such funds or, in the case of  
17 allocations for the Municipal Infrastructure Redevelopment Fund, to the  
18 particular municipality's account not be reduced until all contracts and  
19 securities relating to the construction and financing of the projects or  
20 portions of the projects funded from such funds or accounts of such funds  
21 are completed or paid or, in the case of the Municipal Infrastructure  
22 Redevelopment Fund, the earlier of such date or July 1, 2009, and that  
23 until such time any reductions in the cigarette tax rate made by the  
24 Legislature shall be simultaneously accompanied by equivalent reductions  
25 in the amount dedicated to the General Fund from cigarette tax revenue.  
26 Any provision made by the Legislature for distribution of the proceeds of  
27 the cigarette tax for projects or programs other than those to (a) the  
28 General Fund, (b) the Nebraska Outdoor Recreation Development Cash Fund,  
29 (c) the Health and Human Services Cash Fund, (d) the Municipal  
30 Infrastructure Redevelopment Fund, (e) the Building Renewal Allocation  
31 Fund, (f) the Information Technology Infrastructure Fund, (g) ~~the City of~~

1 ~~the Primary Class Development Fund, (h) the City of the Metropolitan~~  
2 ~~Class Development Fund, (i) the Nebraska Public Safety Communication~~  
3 ~~System Cash Fund, and (h) (j) the Nebraska Health Care Cash Fund shall~~  
4 not be made a higher priority than or an equal priority to any of the  
5 programs or projects specified in subdivisions (a) through ~~(h) (j)~~ of  
6 this subsection.

7 2. On page 42, line 1; and page 43, line 11, strike "section" and  
8 insert "sections" and after "19-702" insert "and 19-703".

9 3. On page 47, line 21, after the comma insert "as such section  
10 existed prior to its repeal by Laws 1967, c. 92, section 7,".

11 4. On page 53, line 29, after "misdemeanor" insert "punishable as  
12 provided in section 19-913".

13 5. On page 58, line 25, strike the comma and show as stricken; in  
14 line 26 after "duties" insert "of a board of adjustment", strike  
15 "therein" and show as stricken, and strike "the board of adjustment",  
16 show as stricken, and insert "in such sections"; in line 27 strike  
17 "therein" and show as stricken; and in line 28 after "for" insert "in  
18 such sections".

19 6. On page 63, line 21, strike both commas, show as stricken, and  
20 after "and" insert "such"; in line 22 strike "the" and show as stricken;  
21 and strike the new matter in lines 22 and 23.

22 7. On page 75, line 30, strike "or" and insert an underscored comma  
23 and after "trustees" insert ", or county board".

24 8. Renumber the remaining sections and correct the repealer  
25 accordingly.