

AMENDMENTS TO LB432
(Amendments to E&R amendments, ER76)

Introduced by McDonnell, 5.

1 1. Insert the following new sections:

2 Sec. 10. Section 13-520, Revised Statutes Cumulative Supplement,
3 2020, is amended to read:

4 13-520 The limitations in section 13-519 shall not apply to (1)
5 restricted funds budgeted for capital improvements, (2) restricted funds
6 expended from a qualified sinking fund for acquisition or replacement of
7 tangible personal property with a useful life of five years or more, (3)
8 restricted funds pledged to retire bonds as defined in subdivision (1) of
9 section 10-134 and approved according to law, (4) restricted funds used
10 by a public airport to retire interest-free loans from the Division of
11 Aeronautics of the Department of Transportation in lieu of bonded
12 indebtedness at a lower cost to the public airport, (5) restricted funds
13 budgeted in support of a service which is the subject of an agreement or
14 a modification of an existing agreement whether operated by one of the
15 parties to the agreement or by an independent joint entity or joint
16 public agency, (6) restricted funds budgeted to pay for repairs to
17 infrastructure damaged by a natural disaster which is declared a disaster
18 emergency pursuant to the Emergency Management Act, (7) restricted funds
19 budgeted to pay for judgments, except judgments or orders from the
20 Commission of Industrial Relations, obtained against a governmental unit
21 which require or obligate a governmental unit to pay such judgment, to
22 the extent such judgment is not paid by liability insurance coverage of a
23 governmental unit, (8) restricted funds budgeted to pay benefits under
24 the Firefighter Cancer Benefits Act, or (9) ~~(8)~~ the dollar amount by
25 which restricted funds budgeted by a natural resources district to
26 administer and implement ground water management activities and

1 integrated management activities under the Nebraska Ground Water
2 Management and Protection Act exceed its restricted funds budgeted to
3 administer and implement ground water management activities and
4 integrated management activities for FY2003-04.

5 Sec. 14. Section 77-3442, Revised Statutes Cumulative Supplement,
6 2020, is amended to read:

7 77-3442 (1) Property tax levies for the support of local governments
8 for fiscal years beginning on or after July 1, 1998, shall be limited to
9 the amounts set forth in this section except as provided in section
10 77-3444.

11 (2)(a) Except as provided in subdivisions (2)(b) and (2)(e) of this
12 section, school districts and multiple-district school systems may levy a
13 maximum levy of one dollar and five cents per one hundred dollars of
14 taxable valuation of property subject to the levy.

15 (b) For each fiscal year prior to fiscal year 2017-18, learning
16 communities may levy a maximum levy for the general fund budgets of
17 member school districts of ninety-five cents per one hundred dollars of
18 taxable valuation of property subject to the levy. The proceeds from the
19 levy pursuant to this subdivision shall be distributed pursuant to
20 section 79-1073.

21 (c) Except as provided in subdivision (2)(e) of this section, for
22 each fiscal year prior to fiscal year 2017-18, school districts that are
23 members of learning communities may levy for purposes of such districts'
24 general fund budget and special building funds a maximum combined levy of
25 the difference of one dollar and five cents on each one hundred dollars
26 of taxable property subject to the levy minus the learning community levy
27 pursuant to subdivision (2)(b) of this section for such learning
28 community.

29 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)
30 of this section are (i) amounts levied to pay for current and future sums
31 agreed to be paid by a school district to certificated employees in

1 exchange for a voluntary termination of employment occurring prior to
2 September 1, 2017, (ii) amounts levied by a school district otherwise at
3 the maximum levy pursuant to subdivision (2)(a) of this section to pay
4 for current and future qualified voluntary termination incentives for
5 certificated teachers pursuant to subsection (3) of section 79-8,142 that
6 are not otherwise included in an exclusion pursuant to subdivision (2)(d)
7 of this section, (iii) amounts levied by a school district otherwise at
8 the maximum levy pursuant to subdivision (2)(a) of this section to pay
9 for seventy-five percent of the current and future sums agreed to be paid
10 to certificated employees in exchange for a voluntary termination of
11 employment occurring between September 1, 2017, and August 31, 2018, as a
12 result of a collective-bargaining agreement in force and effect on
13 September 1, 2017, that are not otherwise included in an exclusion
14 pursuant to subdivision (2)(d) of this section, (iv) amounts levied by a
15 school district otherwise at the maximum levy pursuant to subdivision (2)
16 (a) of this section to pay for fifty percent of the current and future
17 sums agreed to be paid to certificated employees in exchange for a
18 voluntary termination of employment occurring between September 1, 2018,
19 and August 31, 2019, as a result of a collective-bargaining agreement in
20 force and effect on September 1, 2017, that are not otherwise included in
21 an exclusion pursuant to subdivision (2)(d) of this section, (v) amounts
22 levied by a school district otherwise at the maximum levy pursuant to
23 subdivision (2)(a) of this section to pay for twenty-five percent of the
24 current and future sums agreed to be paid to certificated employees in
25 exchange for a voluntary termination of employment occurring between
26 September 1, 2019, and August 31, 2020, as a result of a collective-
27 bargaining agreement in force and effect on September 1, 2017, that are
28 not otherwise included in an exclusion pursuant to subdivision (2)(d) of
29 this section, (vi) amounts levied in compliance with sections 79-10,110
30 and 79-10,110.02, and (vii) amounts levied to pay for special building
31 funds and sinking funds established for projects commenced prior to April

1 1, 1996, for construction, expansion, or alteration of school district
2 buildings. For purposes of this subsection, commenced means any action
3 taken by the school board on the record which commits the board to expend
4 district funds in planning, constructing, or carrying out the project.

5 (e) Federal aid school districts may exceed the maximum levy
6 prescribed by subdivision (2)(a) or (2)(c) of this section only to the
7 extent necessary to qualify to receive federal aid pursuant to Title VIII
8 of Public Law 103-382, as such title existed on September 1, 2001. For
9 purposes of this subdivision, federal aid school district means any
10 school district which receives ten percent or more of the revenue for its
11 general fund budget from federal government sources pursuant to Title
12 VIII of Public Law 103-382, as such title existed on September 1, 2001.

13 (f) For each fiscal year, learning communities may levy a maximum
14 levy of one-half cent on each one hundred dollars of taxable property
15 subject to the levy for elementary learning center facility leases, for
16 remodeling of leased elementary learning center facilities, and for up to
17 fifty percent of the estimated cost for focus school or program capital
18 projects approved by the learning community coordinating council pursuant
19 to section 79-2111.

20 (g) For each fiscal year, learning communities may levy a maximum
21 levy of one and one-half cents on each one hundred dollars of taxable
22 property subject to the levy for early childhood education programs for
23 children in poverty, for elementary learning center employees, for
24 contracts with other entities or individuals who are not employees of the
25 learning community for elementary learning center programs and services,
26 and for pilot projects, except that no more than ten percent of such levy
27 may be used for elementary learning center employees.

28 (3) For each fiscal year, community college areas may levy the
29 levies provided in subdivisions (2)(a) through (c) of section 85-1517, in
30 accordance with the provisions of such subdivisions. A community college
31 area may exceed the levy provided in subdivision (2)(b) of section

1 85-1517 by the amount necessary to retire general obligation bonds
2 assumed by the community college area or issued pursuant to section
3 85-1515 according to the terms of such bonds or for any obligation
4 pursuant to section 85-1535 entered into prior to January 1, 1997.

5 (4)(a) Natural resources districts may levy a maximum levy of four
6 and one-half cents per one hundred dollars of taxable valuation of
7 property subject to the levy.

8 (b) Natural resources districts shall also have the power and
9 authority to levy a tax equal to the dollar amount by which their
10 restricted funds budgeted to administer and implement ground water
11 management activities and integrated management activities under the
12 Nebraska Ground Water Management and Protection Act exceed their
13 restricted funds budgeted to administer and implement ground water
14 management activities and integrated management activities for FY2003-04,
15 not to exceed one cent on each one hundred dollars of taxable valuation
16 annually on all of the taxable property within the district.

17 (c) In addition, natural resources districts located in a river
18 basin, subbasin, or reach that has been determined to be fully
19 appropriated pursuant to section 46-714 or designated as overappropriated
20 pursuant to section 46-713 by the Department of Natural Resources shall
21 also have the power and authority to levy a tax equal to the dollar
22 amount by which their restricted funds budgeted to administer and
23 implement ground water management activities and integrated management
24 activities under the Nebraska Ground Water Management and Protection Act
25 exceed their restricted funds budgeted to administer and implement ground
26 water management activities and integrated management activities for
27 FY2005-06, not to exceed three cents on each one hundred dollars of
28 taxable valuation on all of the taxable property within the district for
29 fiscal year 2006-07 and each fiscal year thereafter through fiscal year
30 2017-18.

31 (5) Any educational service unit authorized to levy a property tax

1 pursuant to section 79-1225 may levy a maximum levy of one and one-half
2 cents per one hundred dollars of taxable valuation of property subject to
3 the levy.

4 (6)(a) Incorporated cities and villages which are not within the
5 boundaries of a municipal county may levy a maximum levy of forty-five
6 cents per one hundred dollars of taxable valuation of property subject to
7 the levy plus an additional five cents per one hundred dollars of taxable
8 valuation to provide financing for the municipality's share of revenue
9 required under an agreement or agreements executed pursuant to the
10 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum
11 levy shall include amounts levied to pay for sums to support a library
12 pursuant to section 51-201, museum pursuant to section 51-501, visiting
13 community nurse, home health nurse, or home health agency pursuant to
14 section 71-1637, or statue, memorial, or monument pursuant to section
15 80-202.

16 (b) Incorporated cities and villages which are within the boundaries
17 of a municipal county may levy a maximum levy of ninety cents per one
18 hundred dollars of taxable valuation of property subject to the levy. The
19 maximum levy shall include amounts paid to a municipal county for county
20 services, amounts levied to pay for sums to support a library pursuant to
21 section 51-201, a museum pursuant to section 51-501, a visiting community
22 nurse, home health nurse, or home health agency pursuant to section
23 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

24 (7) Sanitary and improvement districts which have been in existence
25 for more than five years may levy a maximum levy of forty cents per one
26 hundred dollars of taxable valuation of property subject to the levy, and
27 sanitary and improvement districts which have been in existence for five
28 years or less shall not have a maximum levy. Unconsolidated sanitary and
29 improvement districts which have been in existence for more than five
30 years and are located in a municipal county may levy a maximum of eighty-
31 five cents per hundred dollars of taxable valuation of property subject

1 to the levy.

2 (8) Counties may levy or authorize a maximum levy of fifty cents per
3 one hundred dollars of taxable valuation of property subject to the levy,
4 except that five cents per one hundred dollars of taxable valuation of
5 property subject to the levy may only be levied to provide financing for
6 the county's share of revenue required under an agreement or agreements
7 executed pursuant to the Interlocal Cooperation Act or the Joint Public
8 Agency Act. The maximum levy shall include amounts levied to pay for sums
9 to support a library pursuant to section 51-201 or museum pursuant to
10 section 51-501. The county may allocate up to fifteen cents of its
11 authority to other political subdivisions subject to allocation of
12 property tax authority under subsection (1) of section 77-3443 and not
13 specifically covered in this section to levy taxes as authorized by law
14 which do not collectively exceed fifteen cents per one hundred dollars of
15 taxable valuation on any parcel or item of taxable property. The county
16 may allocate to one or more other political subdivisions subject to
17 allocation of property tax authority by the county under subsection (1)
18 of section 77-3443 some or all of the county's five cents per one hundred
19 dollars of valuation authorized for support of an agreement or agreements
20 to be levied by the political subdivision for the purpose of supporting
21 that political subdivision's share of revenue required under an agreement
22 or agreements executed pursuant to the Interlocal Cooperation Act or the
23 Joint Public Agency Act. If an allocation by a county would cause another
24 county to exceed its levy authority under this section, the second county
25 may exceed the levy authority in order to levy the amount allocated.

26 (9) Municipal counties may levy or authorize a maximum levy of one
27 dollar per one hundred dollars of taxable valuation of property subject
28 to the levy. The municipal county may allocate levy authority to any
29 political subdivision or entity subject to allocation under section
30 77-3443.

31 (10) Beginning July 1, 2016, rural and suburban fire protection

1 districts may levy a maximum levy of ten and one-half cents per one
2 hundred dollars of taxable valuation of property subject to the levy if
3 (a) such district is located in a county that had a levy pursuant to
4 subsection (8) of this section in the previous year of at least forty
5 cents per one hundred dollars of taxable valuation of property subject to
6 the levy or (b) such district had a levy request pursuant to section
7 77-3443 in any of the three previous years and the county board of the
8 county in which the greatest portion of the valuation of such district is
9 located did not authorize any levy authority to such district in such
10 year.

11 (11) A regional metropolitan transit authority may levy a maximum
12 levy of ten cents per one hundred dollars of taxable valuation of
13 property subject to the levy for each fiscal year that commences on the
14 January 1 that follows the effective date of the conversion of the
15 transit authority established under the Transit Authority Law into the
16 regional metropolitan transit authority.

17 (12) Property tax levies (a) for judgments, except judgments or
18 orders from the Commission of Industrial Relations, obtained against a
19 political subdivision which require or obligate a political subdivision
20 to pay such judgment, to the extent such judgment is not paid by
21 liability insurance coverage of a political subdivision, (b) for
22 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
23 for bonds as defined in section 10-134 approved according to law and
24 secured by a levy on property except as provided in section 44-4317 for
25 bonded indebtedness issued by educational service units and school
26 districts, ~~and~~ (d) for payments by a public airport to retire interest-
27 free loans from the Division of Aeronautics of the Department of
28 Transportation in lieu of bonded indebtedness at a lower cost to the
29 public airport, and (e) to pay for cancer benefits provided on or after
30 January 1, 2022, pursuant to the Firefighter Cancer Benefits Act are not
31 included in the levy limits established by this section.

1 (13) The limitations on tax levies provided in this section are to
2 include all other general or special levies provided by law.
3 Notwithstanding other provisions of law, the only exceptions to the
4 limits in this section are those provided by or authorized by sections
5 77-3442 to 77-3444.

6 (14) Tax levies in excess of the limitations in this section shall
7 be considered unauthorized levies under section 77-1606 unless approved
8 under section 77-3444.

9 (15) For purposes of sections 77-3442 to 77-3444, political
10 subdivision means a political subdivision of this state and a county
11 agricultural society.

12 (16) For school districts that file a binding resolution on or
13 before May 9, 2008, with the county assessors, county clerks, and county
14 treasurers for all counties in which the school district has territory
15 pursuant to subsection (7) of section 79-458, if the combined levies,
16 except levies for bonded indebtedness approved by the voters of the
17 school district and levies for the refinancing of such bonded
18 indebtedness, are in excess of the greater of (a) one dollar and twenty
19 cents per one hundred dollars of taxable valuation of property subject to
20 the levy or (b) the maximum levy authorized by a vote pursuant to section
21 77-3444, all school district levies, except levies for bonded
22 indebtedness approved by the voters of the school district and levies for
23 the refinancing of such bonded indebtedness, shall be considered
24 unauthorized levies under section 77-1606.

25 Sec. 16. The State Fire Marshal shall create a report regarding
26 firefighters including the (1) type of department, including fire and
27 rescue and fire only, (2) number of firefighters, including paid, paid
28 per call, and unpaid, (3) department classification, including all paid
29 departments, all volunteer departments, and all combination paid and
30 volunteer departments, and (4) number of fire stations.

31 2. On page 1, line 26; and page 2, line 1, strike "twelve" and

1 insert "twenty-four".

2 3. On page 1, line 26, strike "and" and insert an underscored comma;
3 and in line 27 after "Nebraska" insert ", (3) have been actively engaged
4 in fire suppression at an actual fire or fire training event, and (4)
5 wear all available personal protective equipment when fighting any fire,
6 including a self-contained breathing apparatus when fighting structure
7 fires".

8 4. On page 4, line 7, strike "subdivisions (1)(a) and (b) and
9 subsection" and insert "subsections (1) and"; in line 8 strike "sixty"
10 and insert "thirty-six"; in line 9 after the period insert "If a
11 firefighter has a physical examination during the thirty-six months of
12 eligibility that reveals evidence of cancer, the firefighter shall be
13 eligible for benefits under subsections (1) and (2) of section 4 of this
14 act even if such benefits are paid after the thirty-six-month eligibility
15 period ends."; in line 26 strike "sixty" and insert "thirty-six"; and in
16 line 29 before "Any" insert "(1)".

17 5. On page 5, after line 6 insert the following new subsection:

18 "(2) If the firefighters in a fire department are being provided
19 cancer benefits under the Firefighter Cancer Benefits Act, the fire chief
20 of such fire department, or his or her designee, shall submit an annual
21 report to the governing body of the rural or suburban fire protection
22 district, airport authority, city, or village served by such fire
23 department listing the total number of fire suppression incidents
24 occurring during the most recently completed calendar year. Such report
25 shall be submitted on or before February 15, 2023, and on or before
26 February 15 of each year thereafter.".

27 6. Renumber the remaining sections accordingly.

28 7. Correct the operative date and repealer sections so that the
29 sections added by this amendment become operative on their effective
30 date.