

AMENDMENTS TO LB408

(Amendments to Standing Committee amendments, AM371)

Introduced by DeBoer, 10.

1 1. Insert the following new sections:

2 Sec. 5. (1) For school fiscal years 2022-23 through 2027-28, the  
3 State of Nebraska shall pay each school district tax request reduction  
4 aid in an amount sufficient to offset any amount of property tax revenue  
5 which could not be raised by the school district as a result of the  
6 limitations on property tax requests provided in section 4 of this act.  
7 For each such school fiscal year, the amount of tax request reduction aid  
8 to be paid to each school district shall be calculated by (a) multiplying  
9 the total operating budget from the immediately preceding school fiscal  
10 year for such school district by the base limitation as defined in  
11 section 77-3446 for the school fiscal year for which tax request  
12 reduction aid is being calculated and (b) then subtracting, for the  
13 school fiscal year for which tax request reduction aid is being  
14 calculated, the school district's (i) other actual receipts as determined  
15 pursuant to section 79-1018.01, (ii) state aid certified pursuant to  
16 section 79-1022, and (iii) request authority calculated under subsection  
17 (1) of section 4 of this act. A school district's tax request reduction  
18 aid shall be zero if the calculation produces a negative result.

19 (2) Tax request reduction aid shall be paid to school districts on  
20 or before December 31 of the school fiscal year for which the aid was  
21 calculated.

22 Sec. 9. Section 79-1018.01, Revised Statutes Cumulative Supplement,  
23 2020, is amended to read:

24 79-1018.01 Except as otherwise provided in this section, local  
25 system formula resources include other actual receipts available for the  
26 funding of general fund operating expenditures as determined by the

1 department for the second school fiscal year immediately preceding the  
2 school fiscal year in which aid is to be paid. Other actual receipts  
3 include:

4 (1) Public power district sales tax revenue;

5 (2) Fines and license fees;

6 (3) Tuition receipts from individuals, other districts, or any other  
7 source except receipts derived from adult education, receipts derived  
8 from summer school tuition, receipts derived from early childhood  
9 education tuition, tuition receipts from converted contracts beginning  
10 with the calculation of state aid to be distributed in school fiscal year  
11 2011-12, and receipts from educational entities as defined in section  
12 79-1201.01 for providing distance education courses through the  
13 Educational Service Unit Coordinating Council to such educational  
14 entities;

15 (4) Transportation receipts;

16 (5) Interest on investments;

17 (6) Other miscellaneous noncategorical local receipts, not including  
18 receipts from private foundations, individuals, associations, or  
19 charitable organizations;

20 (7) Special education receipts;

21 (8) Special education receipts and non-special education receipts  
22 from the state for wards of the court and wards of the state;

23 (9) All receipts from the temporary school fund. Receipts from the  
24 temporary school fund shall only include (a) receipts pursuant to section  
25 79-1035 and (b) the receipt of funds pursuant to section 79-1036 for  
26 property leased for a public purpose as set forth in subdivision (1)(a)  
27 of section 77-202;

28 (10) Motor vehicle tax receipts received;

29 (11) Pro rata motor vehicle license fee receipts;

30 (12) Other miscellaneous state receipts excluding revenue from tax  
31 request reduction aid pursuant to section 5 of this act and the textbook

1 loan program authorized by section 79-734;

2 (13) Impact aid entitlements for the school fiscal year which have  
3 actually been received by the district to the extent allowed by federal  
4 law;

5 (14) All other noncategorical federal receipts;

6 (15) Receipts under the federal Medicare Catastrophic Coverage Act  
7 of 1988, as such act existed on January 1, 2014, as authorized pursuant  
8 to sections 43-2510 and 43-2511 for services to school-age children,  
9 excluding amounts designated as reimbursement for costs associated with  
10 the implementation and administration of the billing system pursuant to  
11 section 43-2511;

12 (16) Receipts for accelerated or differentiated curriculum programs  
13 pursuant to sections 79-1106 to 79-1108.03; and

14 (17) Revenue received from the nameplate capacity tax distributed  
15 pursuant to section 77-6204.

16 2. On page 1, line 3, strike "4" and insert "5".

17 3. Renumber the remaining sections and correct the repealer  
18 accordingly.