

TWENTY-THIRD DAY - FEBRUARY 10, 2022

LEGISLATIVE JOURNAL

**ONE HUNDRED SEVENTH LEGISLATURE
SECOND SESSION**

TWENTY-THIRD DAY

Legislative Chamber, Lincoln, Nebraska
Thursday, February 10, 2022

PRAYER

The prayer was offered by Father Kenneth Borowiak, St. Michael's Parish, Lincoln.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator Lindstrom.

ROLL CALL

Pursuant to adjournment, the Legislature met at 9:00 a.m., Senator Hughes presiding.

The roll was called and all members were present except Senators M. Cavanaugh, Day, DeBoer, Flood, Geist, B. Hansen, Hunt, Lathrop, McCollister, Morfeld, Wayne, and Wishart who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the twenty-second day was approved.

COMMITTEE REPORT(S)

Agriculture

LEGISLATIVE BILL 712. Placed on General File.

LEGISLATIVE BILL 889. Placed on General File.

LEGISLATIVE BILL 848. Placed on General File with amendment.

[AM1626](#)

- 1 1. On page 4, strike beginning with "the" in line 6 through
- 2 "organizations" in line 7 and insert "planning for and assistance with";
- 3 and in line 8 strike "plans".
- 4 2. On page 5, line 6, reinstate the stricken matter; in line 15
- 5 strike "or" and show as stricken; in line 17 strike "(h)" and insert
- 6 "(vi)"; and in line 19 strike "transportation".

LEGISLATIVE BILL 1095. Indefinitely postponed.

(Signed) Steve Halloran, Chairperson

Government, Military and Veterans Affairs

LEGISLATIVE BILL 779. Placed on General File.

LEGISLATIVE BILL 839. Placed on General File.

LEGISLATIVE BILL 823. Placed on General File with amendment.

[AM1694](#)

1 1. On page 2, strike lines 13 through 19 and insert the following
2 new subsection:
3 "(3) Absent the showing of a compelling state interest, an agency
4 shall not require any annual filing or reporting by a charitable
5 organization, whether regulated or specifically exempted from regulation,
6 that is more burdensome than any requirements authorized by state law.
7 Any such filing or reporting requirement shall be narrowly tailored to
8 achieve such compelling state interest."; and in line 22 after "law"
9 insert ", including, but not limited to, issuance of a civil
10 investigative demand or subpoena".

(Signed) Tom Brewer, Chairperson

NOTICE OF COMMITTEE HEARING(S)

Health and Human Services

Room 1510 1:30 PM

Wednesday, February 23, 2022

Linda Mentink - Commission for the Blind and Visually Impaired
Cheryl Livingston - Commission for the Blind and Visually Impaired
Richard L. Wiener - Foster Care Advisory Committee
Peggy A. Williams - Commission for the Deaf and Hard of Hearing

(Signed) John Arch, Chairperson

GENERAL FILE

LEGISLATIVE BILL 890. Committee [AM1756](#), found on page 503 and considered on page 527, was renewed.

The Walz amendment, [FA71](#), found on page 527, to the committee amendment, was renewed.

SPEAKER HILGERS PRESIDING

SENATOR HUGHES PRESIDING

Pending.

COMMITTEE REPORT(S)
Banking, Commerce and Insurance

LEGISLATIVE BILL 966. Placed on General File.

(Signed) Matt Williams, Chairperson

AMENDMENT(S) - Print in Journal

Senator Friesen filed the following amendment to LB890:
[AM1853](#)

(Amendments to Standing Committee amendments, AM1756)

1 1. Insert the following new sections:

2 Section 1. Section 77-201, Revised Statutes Supplement, 2021, is
3 amended to read:

4 77-201 (1) Except as provided in subsections (2) through (4) of this
5 section, all real property in this state, not expressly exempt therefrom,
6 shall be subject to taxation and shall be valued at its actual value.

7 (2) Agricultural land and horticultural land as defined in section
8 77-1359 shall constitute a separate and distinct class of property for
9 purposes of property taxation, shall be subject to taxation, unless
10 expressly exempt from taxation, and shall be valued at seventy-five
11 percent of its actual value, except that (a) for school district taxes
12 levied to pay the principal and interest on bonds that are approved by a
13 vote of the people on or after January 1, 2022, such land shall be valued
14 at fifty percent of its actual value and (b) for other school district
15 taxes, such land shall be valued at (i) sixty-five percent of its actual
16 value for tax year 2023 and (ii) fifty-five percent of its actual value
17 for tax year 2024 and each tax year thereafter.

18 (3) Agricultural land and horticultural land actively devoted to
19 agricultural or horticultural purposes which has value for purposes other
20 than agricultural or horticultural uses and which meets the
21 qualifications for special valuation under section 77-1344 shall
22 constitute a separate and distinct class of property for purposes of
23 property taxation, shall be subject to taxation, and shall be valued for
24 taxation at seventy-five percent of its special valuation as defined in
25 section 77-1343, except that (a) for school district taxes levied to pay
26 the principal and interest on bonds that are approved by a vote of the
27 people on or after January 1, 2022, such land shall be valued at fifty
28 percent of its special valuation as defined in section 77-1343 and (b)
29 for other school district taxes, such land shall be valued at (i) sixty-
30 five percent of its special valuation as defined in section 77-1343 for
31 tax year 2023 and (ii) fifty-five percent of its special valuation as
32 defined in section 77-1343 for tax year 2024 and each tax year
33 thereafter.

34 (4) Historically significant real property which meets the
35 qualifications for historic rehabilitation valuation under sections
36 77-1385 to 77-1394 shall be valued for taxation as provided in such
37 sections.

38 (5) Tangible personal property, not including motor vehicles,
39 trailers, and semitrailers registered for operation on the highways of
40 this state, shall constitute a separate and distinct class of property
41 for purposes of property taxation, shall be subject to taxation, unless
42 expressly exempt from taxation, and shall be valued at its net book
43 value. Tangible personal property transferred as a gift or devise or as
44 part of a transaction which is not a purchase shall be subject to
45 taxation based upon the date the property was acquired by the previous
46 owner and at the previous owner's Nebraska adjusted basis. Tangible

21 personal property acquired as replacement property for converted property
22 shall be subject to taxation based upon the date the converted property
23 was acquired and at the Nebraska adjusted basis of the converted property
24 unless insurance proceeds are payable by reason of the conversion. For
25 purposes of this subsection, (a) converted property means tangible
26 personal property which is compulsorily or involuntarily converted as a
27 result of its destruction in whole or in part, theft, seizure,
28 requisition, or condemnation, or the threat or imminence thereof, and no
29 gain or loss is recognized for federal or state income tax purposes by
30 the holder of the property as a result of the conversion and (b)
31 replacement property means tangible personal property acquired within two
1 years after the close of the calendar year in which tangible personal
2 property was converted and which is, except for date of construction or
3 manufacture, substantially the same as the converted property.
4 (6) For purposes of this section, other school district taxes means
5 property taxes levied on real or personal property by any school district
6 or multiple-district school system, excluding property taxes levied to
7 pay the principal and interest on bonds issued by the school district or
8 multiple-district school system.

9 Sec. 2. Section 77-5023, Revised Statutes Supplement, 2021, is
10 amended to read:

11 77-5023 (1) Pursuant to section 77-5022, the commission shall have
12 the power to increase or decrease the value of a class or subclass of
13 real property in any county or taxing authority or of real property
14 valued by the state so that all classes or subclasses of real property in
15 all counties fall within an acceptable range.
16 (2) An acceptable range is the percentage of variation from a
17 standard for valuation as measured by an established indicator of central
18 tendency of assessment. Acceptable ranges are: (a) For agricultural land
19 and horticultural land as defined in section 77-1359, sixty-nine to
20 seventy-five percent of actual value, except that (i) for school district
21 taxes levied to pay the principal and interest on bonds that are approved
22 by a vote of the people on or after January 1, 2022, the acceptable range
23 is forty-four to fifty percent of actual value, (ii) for other school
24 district taxes levied for tax year 2023, the acceptable range is fifty-
25 nine to sixty-five percent of actual value, and (iii) for other school
26 district taxes levied for tax year 2024 and each tax year thereafter, the
27 acceptable range is forty-nine to fifty-five percent of actual value; (b)
28 for lands receiving special valuation, sixty-nine to seventy-five percent
29 of special valuation as defined in section 77-1343, except that (i) for
30 school district taxes levied to pay the principal and interest on bonds
31 that are approved by a vote of the people on or after January 1, 2022,
1 the acceptable range is forty-four to fifty percent of special valuation
2 as defined in section 77-1343, (ii) for other school district taxes
3 levied for tax year 2023, the acceptable range is fifty-nine to sixty-
4 five percent of special valuation as defined in section 77-1343, and
5 (iii) for other school district taxes levied for tax year 2024 and each
6 tax year thereafter, the acceptable range is forty-nine to fifty-five
7 percent of special valuation as defined in section 77-1343; and (c) for
8 all other real property, ninety-two to one hundred percent of actual
9 value.

10 (3) Any increase or decrease shall cause the level of value
11 determined by the commission to be at the midpoint of the applicable
12 acceptable range.

13 (4) Any decrease or increase to a subclass of property shall also
14 cause the level of value determined by the commission for the class from
15 which the subclass is drawn to be within the applicable acceptable range.

16 (5) Whether or not the level of value determined by the commission
17 falls within an acceptable range or at the midpoint of an acceptable
18 range may be determined to a reasonable degree of certainty relying upon

19 generally accepted mass appraisal techniques.

20 (6) For purposes of this section, other school district taxes means
 21 property taxes levied on real or personal property by any school district
 22 or multiple-district school system, excluding property taxes levied to
 23 pay the principal and interest on bonds issued by the school district or
 24 multiple-district school system.

25 Sec. 16. Section 79-1016, Revised Statutes Cumulative Supplement,
 26 2020, is amended to read:

27 79-1016 (1) On or before August 20, the county assessor shall
 28 certify to the Property Tax Administrator the total taxable value by
 29 school district in the county for the current assessment year on forms
 30 prescribed by the Tax Commissioner. The county assessor may amend the
 31 filing for changes made to the taxable valuation of the school district
 1 in the county if corrections or errors on the original certification are
 2 discovered. Amendments shall be certified to the Property Tax
 3 Administrator on or before August 31.

4 (2) On or before October 10, the Property Tax Administrator shall
 5 compute and certify to the State Department of Education the adjusted
 6 valuation for the current assessment year for each class of property in
 7 each school district and each local system. The adjusted valuation of
 8 property for each school district and each local system, for purposes of
 9 determining state aid pursuant to the Tax Equity and Educational
 10 Opportunities Support Act, shall reflect as nearly as possible state aid
 11 value as defined in subsection (3) of this section. The Property Tax
 12 Administrator shall notify each school district and each local system of
 13 its adjusted valuation for the current assessment year by class of
 14 property on or before October 10. Establishment of the adjusted valuation
 15 shall be based on the taxable value certified by the county assessor for
 16 each school district in the county adjusted by the determination of the
 17 level of value for each school district from an analysis of the
 18 comprehensive assessment ratio study or other studies developed by the
 19 Property Tax Administrator, in compliance with professionally accepted
 20 mass appraisal techniques, as required by section 77-1327. The Tax
 21 Commissioner shall adopt and promulgate rules and regulations setting
 22 forth standards for the determination of level of value for state aid
 23 purposes.

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

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

27 (b) For agricultural and horticultural land: ¶

28 (i) For the adjusted valuation used for the calculation of aid for
 29 school fiscal years prior to school fiscal year 2023-24, seventy-two
 30 percent of actual value as provided in sections 77-1359 and to 77-1363;
 31 (ii) For the adjusted valuation used for the calculation of aid for
 1 school fiscal year 2023-24, sixty-two percent of actual value as provided
 2 in sections 77-1359 and 77-1363; and

3 (iii) For the adjusted valuation used for the calculation of aid for
 4 school fiscal year 2024-25 and each school fiscal year thereafter, fifty-
 5 two percent of actual value as provided in sections 77-1359 and 77-1363;

6 (c) - For agricultural and horticultural land that receives special
 7 valuation pursuant to section 77-1344; ¶

8 (i) For the adjusted valuation used for the calculation of aid for
 9 school fiscal years prior to school fiscal year 2023-24, seventy-two
 10 percent of special valuation as defined in section 77-1343;

11 (ii) For the adjusted valuation used for the calculation of aid for
 12 school fiscal year 2023-24, sixty-two percent of special valuation as
 13 defined in section 77-1343; and

14 (iii) For the adjusted valuation used for the calculation of aid for
 15 school fiscal year 2024-25 and each school fiscal year thereafter, fifty-
 16 two percent of special valuation as defined in section 77-1343; and

17 (d) (e) For personal property, the net book value as defined in
18 section 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 2. Renumber the remaining sections, correct internal references, and
14 correct the repealer accordingly.

Senator M. Hansen filed the following amendment to [LB939](#):
[AM1869](#)

(Amendments to Standing Committee amendments, AM1780)

- 1 1. On page 4, strike lines 12 through 23 and show as stricken; in
- 2 line 24 strike "(c)", show as stricken, and insert "(a)"; and in line 29
- 3 strike "(d)", show as stricken, and insert "(b)".
- 4 2. On page 5, line 3, strike "(e)" and insert "(c)"; in line 8
- 5 strike "(f)" and insert "(d)"; and in line 13 strike "(g)" and insert
- 6 "(e)".

Senator M. Hansen filed the following amendment to [LB939](#):
[AM1868](#)

(Amendments to Standing Committee amendments, AM1780)

- 1 1. On page 6, strike lines 9 and 10 and show as stricken.

Senator M. Hansen filed the following amendment to [LB939](#):
[AM1870](#)

- 1 1. Insert the following new section:
- 2 Sec. 2. This act becomes operative on January 1, 2023.
- 3 2. Renumber the remaining section accordingly.

NOTICE OF COMMITTEE HEARING(S)

Revenue
Room 1524 1:30 PM

Thursday, February 17, 2022

LB1180
LB1207
LB917
LB1226

(Signed) Lou Ann Linehan, Chairperson

GENERAL FILE

LEGISLATIVE BILL 890. Committee [AM1756](#), found on page 503 and considered on page 527 and in this day's Journal, was renewed.

The Walz amendment, [AM71](#), found on page 527 and considered in this day's Journal, to the committee amendment, was renewed.

Senator Kolterman offered the following motion:

[MO142](#)

Bracket until February 17, 2022.

SPEAKER HILGERS PRESIDING

SENATOR WILLIAMS PRESIDING

Pending.

COMMITTEE REPORT(S)
Appropriations

LEGISLATIVE BILL 971. Placed on General File.

(Signed) John Stinner, Chairperson

AMENDMENT(S) - Print in Journal

Senator Friesen filed the following amendment to LB890:

[AM1848](#)

(Amendments to Standing Committee amendments, AM1756)

- 1 1. On page 3, lines 7, 9, 19, and 21, strike "twenty" and insert
- 2 "thirty".

Senator Friesen filed the following amendment to LB890:

[AM1849](#)

(Amendments to Standing Committee amendments, AM1756)

- 1 1. Insert the following new section:
- 2 Section 1. Section 77-3442, Revised Statutes Supplement, 2021, is
- 3 amended to read:
- 4 77-3442 (1) Property tax levies for the support of local governments
- 5 for fiscal years beginning on or after July 1, 1998, shall be limited to
- 6 the amounts set forth in this section except as provided in section
- 7 77-3444.
- 8 (2)(a) Except as provided in subdivisions (2)(b) and (2)(c) of this
- 9 section, school districts and multiple-district school systems may levy a
- 10 maximum levy of (i) one dollar and five cents per one hundred dollars of
- 11 taxable valuation of property subject to the levy for fiscal years prior
- 12 to fiscal year 2022-23 and (ii) one dollar and fifteen cents per one
- 13 hundred dollars of taxable valuation of property subject to the levy for
- 14 fiscal year 2022-23 and each fiscal year thereafter.
- 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
- 1 pursuant to subdivision (2)(b) of this section for such learning
- 2 community.
- 3 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)
- 4 of this section are (i) amounts levied to pay for current and future sums
- 5 agreed to be paid by a school district to certificated employees in
- 6 exchange for a voluntary termination of employment occurring prior to
- 7 September 1, 2017, (ii) amounts levied by a school district otherwise at
- 8 the maximum levy pursuant to subdivision (2)(a) of this section to pay
- 9 for current and future qualified voluntary termination incentives for
- 10 certificated teachers pursuant to subsection (3) of section 79-8,142 that
- 11 are not otherwise included in an exclusion pursuant to subdivision (2)(d)
- 12 of this section, (iii) amounts levied by a school district otherwise at
- 13 the maximum levy pursuant to subdivision (2)(a) of this section to pay

14 for seventy-five percent of the current and future sums agreed to be paid
15 to certificated employees in exchange for a voluntary termination of
16 employment occurring between September 1, 2017, and August 31, 2018, as a
17 result of a collective-bargaining agreement in force and effect on
18 September 1, 2017, that are not otherwise included in an exclusion
19 pursuant to subdivision (2)(d) of this section, (iv) amounts levied by a
20 school district otherwise at the maximum levy pursuant to subdivision (2)
21 (a) of this section to pay for fifty percent of the current and future
22 sums agreed to be paid to certificated employees in exchange for a
23 voluntary termination of employment occurring between September 1, 2018,
24 and August 31, 2019, as a result of a collective-bargaining agreement in
25 force and effect on September 1, 2017, that are not otherwise included in
26 an exclusion pursuant to subdivision (2)(d) of this section, (v) amounts
27 levied by a school district otherwise at the maximum levy pursuant to
28 subdivision (2)(a) of this section to pay for twenty-five percent of the
29 current and future sums agreed to be paid to certificated employees in
30 exchange for a voluntary termination of employment occurring between
31 September 1, 2019, and August 31, 2020, as a result of a collective-
1 bargaining agreement in force and effect on September 1, 2017, that are
2 not otherwise included in an exclusion pursuant to subdivision (2)(d) of
3 this section, (vi) amounts levied in compliance with sections 79-10.110
4 and 79-10.110.02, and (vii) amounts levied to pay for special building
5 funds and sinking funds established for projects commenced prior to April
6 1, 1996, for construction, expansion, or alteration of school district
7 buildings. For purposes of this subsection, commenced means any action
8 taken by the school board on the record which commits the board to expend
9 district funds in planning, constructing, or carrying out the project.
10 (e) Federal aid school districts may exceed the maximum levy
11 prescribed by subdivision (2)(a) or (2)(c) of this section only to the
12 extent necessary to qualify to receive federal aid pursuant to Title VIII
13 of Public Law 103-382, as such title existed on September 1, 2001. For
14 purposes of this subdivision, federal aid school district means any
15 school district which receives ten percent or more of the revenue for its
16 general fund budget from federal government sources pursuant to Title
17 VIII of Public Law 103-382, as such title existed on September 1, 2001.
18 (f) For each fiscal year, learning communities may levy a maximum
19 levy of one-half cent on each one hundred dollars of taxable property
20 subject to the levy for elementary learning center facility leases, for
21 remodeling of leased elementary learning center facilities, and for up to
22 fifty percent of the estimated cost for focus school or program capital
23 projects approved by the learning community coordinating council pursuant
24 to section 79-2111.
25 (g) For each fiscal year, learning communities may levy a maximum
26 levy of one and one-half cents on each one hundred dollars of taxable
27 property subject to the levy for early childhood education programs for
28 children in poverty, for elementary learning center employees, for
29 contracts with other entities or individuals who are not employees of the
30 learning community for elementary learning center programs and services,
31 and for pilot projects, except that no more than ten percent of such levy
1 may be used for elementary learning center employees.
2 (3) For each fiscal year, community college areas may levy the
3 levies provided in subdivisions (2)(a) through (c) of section 85-1517, in
4 accordance with the provisions of such subdivisions. A community college
5 area may exceed the levy provided in subdivision (2)(b) of section
6 85-1517 by the amount necessary to retire general obligation bonds
7 assumed by the community college area or issued pursuant to section
8 85-1515 according to the terms of such bonds or for any obligation
9 pursuant to section 85-1535 entered into prior to January 1, 1997.
10 (4)(a) Natural resources districts may levy a maximum levy of four
11 and one-half cents per one hundred dollars of taxable valuation of
12 property subject to the levy.
13 (b) Natural resources districts shall also have the power and

14 authority to levy a tax equal to the dollar amount by which their
15 restricted funds budgeted to administer and implement ground water
16 management activities and integrated management activities under the
17 Nebraska Ground Water Management and Protection Act exceed their
18 restricted funds budgeted to administer and implement ground water
19 management activities and integrated management activities for FY2003-04,
20 not to exceed one cent on each one hundred dollars of taxable valuation
21 annually on all of the taxable property within the district.
22 (c) In addition, natural resources districts located in a river
23 basin, subbasin, or reach that has been determined to be fully
24 appropriated pursuant to section 46-714 or designated as overappropriated
25 pursuant to section 46-713 by the Department of Natural Resources shall
26 also have the power and authority to levy a tax equal to the dollar
27 amount by which their restricted funds budgeted to administer and
28 implement ground water management activities and integrated management
29 activities under the Nebraska Ground Water Management and Protection Act
30 exceed their restricted funds budgeted to administer and implement ground
31 water management activities and integrated management activities for
1 FY2005-06, not to exceed three cents on each one hundred dollars of
2 taxable valuation on all of the taxable property within the district for
3 fiscal year 2006-07 and each fiscal year thereafter through fiscal year
4 2017-18.
5 (5) Any educational service unit authorized to levy a property tax
6 pursuant to section 79-1225 may levy a maximum levy of one and one-half
7 cents per one hundred dollars of taxable valuation of property subject to
8 the levy.
9 (6)(a) Incorporated cities and villages which are not within the
10 boundaries of a municipal county may levy a maximum levy of forty-five
11 cents per one hundred dollars of taxable valuation of property subject to
12 the levy plus an additional five cents per one hundred dollars of taxable
13 valuation to provide financing for the municipality's share of revenue
14 required under an agreement or agreements executed pursuant to the
15 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum
16 levy shall include amounts levied to pay for sums to support a library
17 pursuant to section 51-201, museum pursuant to section 51-501, visiting
18 community nurse, home health nurse, or home health agency pursuant to
19 section 71-1637, or statue, memorial, or monument pursuant to section
20 80-202.
21 (b) Incorporated cities and villages which are within the boundaries
22 of a municipal county may levy a maximum levy of ninety cents per one
23 hundred dollars of taxable valuation of property subject to the levy. The
24 maximum levy shall include amounts paid to a municipal county for county
25 services, amounts levied to pay for sums to support a library pursuant to
26 section 51-201, a museum pursuant to section 51-501, a visiting community
27 nurse, home health nurse, or home health agency pursuant to section
28 71-1637, or a statue, memorial, or monument pursuant to section 80-202.
29 (7) Sanitary and improvement districts which have been in existence
30 for more than five years may levy a maximum levy of forty cents per one
31 hundred dollars of taxable valuation of property subject to the levy, and
1 sanitary and improvement districts which have been in existence for five
2 years or less shall not have a maximum levy. Unconsolidated sanitary and
3 improvement districts which have been in existence for more than five
4 years and are located in a municipal county may levy a maximum of eighty-
5 five cents per hundred dollars of taxable valuation of property subject
6 to the levy.
7 (8) Counties may levy or authorize a maximum levy of fifty cents per
8 one hundred dollars of taxable valuation of property subject to the levy,
9 except that five cents per one hundred dollars of taxable valuation of
10 property subject to the levy may only be levied to provide financing for
11 the county's share of revenue required under an agreement or agreements
12 executed pursuant to the Interlocal Cooperation Act or the Joint Public
13 Agency Act. The maximum levy shall include amounts levied to pay for sums

14 to support a library pursuant to section 51-201 or museum pursuant to
15 section 51-501. The county may allocate up to fifteen cents of its
16 authority to other political subdivisions subject to allocation of
17 property tax authority under subsection (1) of section 77-3443 and not
18 specifically covered in this section to levy taxes as authorized by law
19 which do not collectively exceed fifteen cents per one hundred dollars of
20 taxable valuation on any parcel or item of taxable property. The county
21 may allocate to one or more other political subdivisions subject to
22 allocation of property tax authority by the county under subsection (1)
23 of section 77-3443 some or all of the county's five cents per one hundred
24 dollars of valuation authorized for support of an agreement or agreements
25 to be levied by the political subdivision for the purpose of supporting
26 that political subdivision's share of revenue required under an agreement
27 or agreements executed pursuant to the Interlocal Cooperation Act or the
28 Joint Public Agency Act. If an allocation by a county would cause another
29 county to exceed its levy authority under this section, the second county
30 may exceed the levy authority in order to levy the amount allocated.
31 (9) Municipal counties may levy or authorize a maximum levy of one
1 dollar per one hundred dollars of taxable valuation of property subject
2 to the levy. The municipal county may allocate levy authority to any
3 political subdivision or entity subject to allocation under section
4 77-3443.
5 (10) Beginning July 1, 2016, rural and suburban fire protection
6 districts may levy a maximum levy of ten and one-half cents per one
7 hundred dollars of taxable valuation of property subject to the levy if
8 (a) such district is located in a county that had a levy pursuant to
9 subsection (8) of this section in the previous year of at least forty
10 cents per one hundred dollars of taxable valuation of property subject to
11 the levy or (b) such district had a levy request pursuant to section
12 77-3443 in any of the three previous years and the county board of the
13 county in which the greatest portion of the valuation of such district is
14 located did not authorize any levy authority to such district in such
15 year.
16 (11) A regional metropolitan transit authority may levy a maximum
17 levy of ten cents per one hundred dollars of taxable valuation of
18 property subject to the levy for each fiscal year that commences on the
19 January 1 that follows the effective date of the conversion of the
20 transit authority established under the Transit Authority Law into the
21 regional metropolitan transit authority.
22 (12) Property tax levies (a) for judgments, except judgments or
23 orders from the Commission of Industrial Relations, obtained against a
24 political subdivision which require or obligate a political subdivision
25 to pay such judgment, to the extent such judgment is not paid by
26 liability insurance coverage of a political subdivision, (b) for
27 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
28 for bonds as defined in section 10-134 approved according to law and
29 secured by a levy on property except as provided in section 44-4317 for
30 bonded indebtedness issued by educational service units and school
31 districts, (d) for payments by a public airport to retire interest-free
1 loans from the Division of Aeronautics of the Department of
2 Transportation in lieu of bonded indebtedness at a lower cost to the
3 public airport, and (e) to pay for cancer benefits provided on or after
4 January 1, 2022, pursuant to the Firefighter Cancer Benefits Act are not
5 included in the levy limits established by this section.
6 (13) The limitations on tax levies provided in this section are to
7 include all other general or special levies provided by law.
8 Notwithstanding other provisions of law, the only exceptions to the
9 limits in this section are those provided by or authorized by sections
10 77-3442 to 77-3444.
11 (14) Tax levies in excess of the limitations in this section shall
12 be considered unauthorized levies under section 77-1606 unless approved
13 under section 77-3444.

14 (15) For purposes of sections 77-3442 to 77-3444, political
 15 subdivision means a political subdivision of this state and a county
 16 agricultural society.
 17 (16) For school districts that file a binding resolution on or
 18 before May 9, 2008, with the county assessors, county clerks, and county
 19 treasurers for all counties in which the school district has territory
 20 pursuant to subsection (7) of section 79-458, if the combined levies,
 21 except levies for bonded indebtedness approved by the voters of the
 22 school district and levies for the refinancing of such bonded
 23 indebtedness, are in excess of the greater of (a) one dollar and twenty
 24 cents per one hundred dollars of taxable valuation of property subject to
 25 the levy or (b) the maximum levy authorized by a vote pursuant to section
 26 77-3444, all school district levies, except levies for bonded
 27 indebtedness approved by the voters of the school district and levies for
 28 the refinancing of such bonded indebtedness, shall be considered
 29 unauthorized levies under section 77-1606.
 30 2. Renumber the remaining sections, correct internal references, and
 31 correct the repealer accordingly.

Senator Kolterman filed the following amendment to [LB767](#):
[AM1753](#)

(Amendments to E&R amendments, ER101)

1 1. On page 12, line 19, strike "act" and insert "Pharmacy Benefit
 2 [Manager Licensure and Regulation Act](#)".

UNANIMOUS CONSENT - Add Cointroducer(s)

Unanimous consent to add Senator(s) as cointroducer(s). No objections. So ordered.

Senator Hilkemann name added to LB698.
 Senator Slama name added to LB1167.
 Senator Slama name added to LB1270.
 Senator Halloran name added to LB1270.
 Senator Morfeld name added to LB1270.

VISITOR(S)

Visitors to the Chamber were Nebraska Non-Profit Lobby Day "Cause Collective"; and fourth-grade students from St. Joseph School, Lincoln.

The Doctor of the Day was Dr. Dave Hoelting of Pender.

ADJOURNMENT

At 11:54 a.m., on a motion by Senator McKinney, the Legislature adjourned until 9:00 a.m., Friday, February 11, 2022.

Patrick J. O'Donnell
 Clerk of the Legislature