

**FIFTEENTH DAY - JANUARY 24, 2024**

**LEGISLATIVE JOURNAL**

**ONE HUNDRED EIGHTH LEGISLATURE  
SECOND SESSION**

**FIFTEENTH DAY**

Legislative Chamber, Lincoln, Nebraska  
Wednesday, January 24, 2024

**PRAYER**

The prayer was offered by Pastor David Witkop, Thanksgiving Church, Bellevue.

**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was offered by Senator Holdcroft.

**ROLL CALL**

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

The roll was called and all members were present except Senators Bostar, M. Cavanaugh, Conrad, Day, Dover, Hansen, Hunt, and Walz who were excused until they arrive.

**CORRECTIONS FOR THE JOURNAL**

The Journal for the fourteenth day was approved.

**NOTICE OF COMMITTEE HEARING(S)**

Natural Resources  
Room 1525 1:30 PM

Wednesday, January 31, 2024

LB971  
LB867  
LB1406

Room 1525 1:30 PM

Thursday, February 1, 2024

LB1199  
LB1370

(Signed) Bruce Bostelman, Chairperson

Revenue  
Room 1524 1:30 PM

Wednesday, January 31, 2024

LB1113  
LB1049  
LB1316  
LB1397  
LB1318  
LB1241

(Signed) Lou Ann Linehan, Chairperson

General Affairs  
Room 1510 1:30 PM

Monday, February 12, 2024

LB926  
LB1000  
LB1164

(Signed) John Lowe, Chairperson

Agriculture  
Room 2102 1:30 PM

Tuesday, February 6, 2024

LB844  
LB1061  
LB1301

Room 2102 1:30 PM

Tuesday, February 13, 2024

LB1207  
LB1313  
LB1368  
LB1396

(Signed) Steve Halloran, Chairperson

**ANNOUNCEMENT(S)**

Priority designation(s) received:

Lowe - LB541

**GENERAL FILE**

**LEGISLATIVE BILL 164.** Title read. Considered.

Committee [AM2105](#), found on page 441, was offered.

Senator Wayne offered the following amendment to the committee amendment:

[AM2175](#)

(Amendments to Standing Committee amendments, AM2105)

- 1 1. On page 4, line 13, strike the new matter and reinstate the
- 2 stricken matter.
- 3 2. On page 6, line 24, strike "five" and insert "fifteen".
- 4 3. On page 11, strike beginning with "five" in line 29 through "act"
- 5 in line 30 and insert "October 1, 2024"; and in line 31 after
- 6 "thereafter" insert "through June 30, 2026".

Pending.

**NOTICE OF COMMITTEE HEARING(S)**

Appropriations  
Room 1524 1:30 PM

Monday, February 5, 2024

Agency 65 - Administrative Services, Department of  
Agency 91 - Nebraska Tourism Commission

LB1090  
LB1210  
LB1275  
LB1378  
LB1380

Room 1524 1:30 PM

Tuesday, February 6, 2024

Agency 13 - Education, Department of

LB858  
LB1008  
LB1402

Room 1003 1:30 PM

Wednesday, February 7, 2024

Agency 24 - Motor Vehicles, Department of  
Agency 33 - Game and Parks Commission  
Agency 31 - Military Department

LB1233  
LB1239

LB1289  
LB1407

Room 1003 1:30 PM

Thursday, February 8, 2024  
Agency 5 - Supreme Court  
Agency 64 - State Patrol, Nebraska  
Agency 78 - Nebraska Commission on Law Enforcement and Criminal  
Justice  
Agency 94 - Public Advocacy, Commission on  
LB864  
LB1225

Room 1524 1:30 PM

Monday, February 12, 2024  
Agency 25 - Health and Human Services  
LB943  
LB944  
LB1128  
LB1117  
LB1264

Room 1524 1:30 PM

Tuesday, February 13, 2024  
LB935  
LB941  
LB942  
LB958  
LB1376  
LB1078

Room 1003 1:30 PM

Wednesday, February 14, 2024  
Agency 72 - Economic Development, Department of  
LB975  
LB888  
LB889  
LB897  
LB1039  
LB1323  
LB1333

Room 1003 1:30 PM

Thursday, February 15, 2024

LB1124  
LB1125  
LB1154  
LB1209  
LB1223

Room 1524 1:30 PM

Tuesday, February 20, 2024

LB1266  
LB931  
LB1099  
LB1155  
LB850  
LB1079  
LB1352

Room 1003 1:30 PM

Wednesday, February 21, 2024

LB1080  
LB1205  
LB1244  
LB1287  
LB1401  
LB1411

(Signed) Robert Clements, Chairperson

Judiciary  
Room 1113 1:30 PM

Wednesday, January 31, 2024

LB846  
LB845  
LB1115  
LB1312  
LB884  
LB902  
LB1168

(Signed) Justin Wayne, Chairperson

**AMENDMENT(S) - Print in Journal**

Senator Fredrickson filed the following amendment to LB856:

[AM2158](#)

1 1. Strike the original sections and insert the following new  
2 sections:

3 Section 1. Section 68-1206, Revised Statutes Supplement, 2023, is  
4 amended to read:  
5 68-1206 (1) The Department of Health and Human Services shall  
6 administer the program of social services in this state. The department  
7 may contract with other social agencies for the purchase of social  
8 services at rates not to exceed those prevailing in the state or the cost  
9 at which the department could provide those services. The statutory  
10 maximum payments for the separate program of aid to dependent children  
11 shall apply only to public assistance grants and shall not apply to  
12 payments for social services.  
13 (2)(a) As part of the provision of social services authorized by  
14 section 68-1202, the department shall participate in the federal child  
15 care assistance program under 42 U.S.C. 9857 et seq., as such sections  
16 existed on January 1, 2023, and provide child care assistance to families  
17 with incomes up to (i) one hundred eighty-five percent of the federal  
18 poverty level prior to October 1, 2026, or (ii) one hundred thirty  
19 percent of the federal poverty level on and after October 1, 2026.  
20 (b)(i) (b) As part of the provision of social services authorized by  
21 this section and section 68-1202, the department shall participate in the  
22 federal Child Care Subsidy program. A child care provider seeking to  
23 participate in the federal Child Care Subsidy program shall comply with  
24 the criminal history record information check requirements of the Child  
25 Care Licensing Act. In determining ongoing eligibility for this program,  
26 ten percent of a household's gross earned income shall be disregarded  
27 after twelve continuous months on the program and at each subsequent  
1 redetermination. In determining ongoing eligibility, if a family's income  
2 exceeds one hundred eighty-five percent of the federal poverty level  
3 prior to October 1, 2026, or one hundred thirty percent of the federal  
4 poverty level on and after October 1, 2026, the family shall receive  
5 transitional child care assistance through the remainder of the family's  
6 eligibility period or until the family's income exceeds eighty-five  
7 percent of the state median income for a family of the same size as  
8 reported by the United States Bureau of the Census, whichever occurs  
9 first. When the family's eligibility period ends, the family shall  
10 continue to be eligible for transitional child care assistance if the  
11 family's income is below two hundred percent of the federal poverty level  
12 prior to October 1, 2026, or one hundred eighty-five percent of the  
13 federal poverty level on and after October 1, 2026. The family shall  
14 receive transitional child care assistance through the remainder of the  
15 transitional eligibility period or until the family's income exceeds  
16 eighty-five percent of the state median income for a family of the same  
17 size as reported by the United States Bureau of the Census, whichever  
18 occurs first. The amount of such child care assistance shall be based on  
19 a cost-shared plan between the recipient family and the state and shall  
20 be based on a sliding-scale methodology. A recipient family may be  
21 required to contribute a percentage of such family's gross income for  
22 child care that is no more than the cost-sharing rates in the  
23 transitional child care assistance program as of January 1, 2015, for  
24 those no longer eligible for cash assistance as provided in section  
25 68-1724.  
26 (ii) A household shall have all earned and unearned income excluded  
27 from its eligibility determination if the applicant or adult household  
28 member is:  
29 (A)(I) Self-employed at a licensed child care program as described  
30 in section 71-1911, (II) employed at a licensed child care program as  
31 described in section 71-1911, (III) employed at a federal Head Start  
1 program, as described in 42 U.S.C. 9831 et seq., or (IV) employed at an  
2 Early Head Start program, as described in 42 U.S.C. 9840a;  
3 (B) Verified for a minimum of twenty hours of employment per week;  
4 and

5 (C) Listed in the Nebraska Early Childhood Professional Record  
6 System as described in section 71-1962.  
7 (iii) Child care programs with an eligible household described in  
8 subdivision (2)(b)(ii)(A)(II) or (2)(b)(ii)(A)(III) of this section shall  
9 make reasonable accommodations so that the eligible applicant or adult  
10 household member is not a primary caregiver to such applicant's or adult  
11 household member's child. If reasonable accommodation cannot be made, the  
12 department shall allow the applicant or adult household member to receive  
13 child care assistance for the applicant's or adult household member's  
14 child including when the applicant or adult household member is the  
15 primary caregiver for such child.  
16 (iv) An eligible household described in subdivision (2)(b)(ii)(A)(I)  
17 of this section may enroll the household member's child in a child care  
18 program other than the household member's child care program to receive  
19 child care assistance.  
20 (v) Nothing in subdivision (2)(b)(ii) of this section shall preclude  
21 a household from meeting additional eligibility requirements of the  
22 federal Child Care Subsidy program.  
23 (vi) The department shall submit a report electronically to the  
24 Legislature on December 1 of each year that includes the monthly number  
25 of enrolled children and households by county and program type for  
26 households eligible pursuant to subdivision (2)(b)(ii) of this section.  
27 (c) For the period beginning July 1, 2021, through September 30,  
28 2026, funds provided to the State of Nebraska pursuant to the Child Care  
29 and Development Block Grant Act of 1990, 42 U.S.C. 9857 et seq., as such  
30 act and sections existed on January 1, 2023, shall be used to pay the  
31 costs to the state resulting from the income eligibility changes made in  
1 subdivisions (2)(a) and (b) of this section by Laws 2021, LB485. If the  
2 available amount of such funds is insufficient to pay such costs, then  
3 funds provided to the state for the Temporary Assistance for Needy  
4 Families program established in 42 U.S.C. 601 et seq. may also be used.  
5 No General Funds shall be used to pay the costs to the state, other than  
6 administration costs, resulting from the income eligibility changes made  
7 in subdivisions (2)(a) and (b) of this section by Laws 2021, LB485, for  
8 the period beginning July 1, 2021, through September 30, 2026.  
9 (d) The Department of Health and Human Services shall collaborate  
10 with a private nonprofit organization with expertise in early childhood  
11 care and education for an independent evaluation of the income  
12 eligibility changes made in subdivisions (2)(a) and (b) of this section  
13 by Laws 2021, LB485, if private funding is made available for such  
14 purpose. The evaluation shall be completed by July 1, 2024, and shall be  
15 submitted electronically to the department and to the Health and Human  
16 Services Committee of the Legislature.  
17 (3) In determining the rate or rates to be paid by the department  
18 for child care as defined in section 43-2605, the department shall adopt  
19 a fixed-rate schedule for the state or a fixed-rate schedule for an area  
20 of the state applicable to each child care program category of provider  
21 as defined in section 71-1910 which may claim reimbursement for services  
22 provided by the federal Child Care Subsidy program, except that the  
23 department shall not pay a rate higher than that charged by an individual  
24 provider to that provider's private clients. The schedule may provide  
25 separate rates for care for infants, for children with special needs,  
26 including disabilities or technological dependence, or for other  
27 individual categories of children. The schedule may also provide tiered  
28 rates based upon a quality scale rating of step three or higher under the  
29 Step Up to Quality Child Care Act. The schedule shall be effective on  
30 October 1 of every year and shall be revised annually by the department.  
31 Sec. 2. Original section 68-1206, Revised Statutes Supplement,  
1 2023, is repealed.

Senator Dungan filed the following amendment to [LB1072](#):

[AM2110](#)

- 1 1. On page 2, line 4, after "a" insert "refundable"; and strike
- 2 lines 16 through 31 and insert the following new subsection:
- 3 "(3) For purposes of this section:
- 4 (a) Applicable material means:
- 5 (i) Monoglycerides, diglycerides, and triglycerides;
- 6 (ii) Free fatty acids; and
- 7 (iii) Fatty acid esters;
- 8 (b) Biomass has the same meaning as in section 45K of the Internal
- 9 Revenue Code of 1986, as amended;
- 10 (c) Lifecycle greenhouse gas emissions reduction percentage means
- 11 the percentage reduction in lifecycle greenhouse gas emissions achieved
- 12 by sustainable aviation fuel as compared with petroleum-based jet fuel,
- 13 as defined in accordance with:
- 14 (i) The Carbon Offsetting and Reduction Scheme for International
- 15 Aviation adopted by the International Civil Aviation Organization with
- 16 the agreement of the United States; or
- 17 (ii) The determinations under the Greenhouse Gases, Regulated
- 18 Emissions, and Energy Use in Transportation model developed by Argonne
- 19 National Laboratory; and
- 20 (d) Sustainable aviation fuel means liquid fuel, the portion of
- 21 which is not kerosene, which:
- 22 (i) Meets the requirements of:
- 23 (A) ASTM International Standard D7566; or
- 24 (B) The Fischer-Tropsch provisions of ASTM International Standard
- 25 D1655, Annex A1;
- 26 (ii) Is not derived from coprocessing an applicable material, or
- 27 materials derived from an applicable material, with a feedstock which is
- 1 not biomass;
- 2 (iii) Is not derived from palm fatty acid distillates or petroleum;
- 3 and
- 4 (iv) Has been certified as having a lifecycle greenhouse gas
- 5 emissions reduction percentage of at least fifty percent.
- 6 (4) The Department of Revenue may adopt and promulgate rules and
- 7 regulations to carry out this section, including rules and regulations to
- 8 establish a procedure for air carriers to use in claiming refunds under
- 9 this section."
- 10 2. On page 3, strike lines 1 through 16.

Senator Walz filed the following amendment to [LB1347](#):

[AM2147](#)

- 1 1. On page 6, line 15, after "seventy-five" insert "thousand".

Senator Walz filed the following amendment to [LB1377](#):

[AM2132](#)

- 1 1. Strike original section 5.
- 2 2. Renumber the remaining sections and correct the repealer
- 3 accordingly.

Senator Erdman filed the following amendment to [LB102A](#):

[AM2169](#)

- 1 1. On page 2, line 2, strike "FY2023-24" and insert "FY2024-25"; in
- 2 line 3 strike "FY2024-25" and insert "FY2025-26"; in line 5 strike
- 3 "First" and insert "Second"; and in line 6 strike "2023" and insert
- 4 "2024".



Senator von Gillern filed the following amendment to LB1241:

AM2135

1 1. Strike the original sections and insert the following new  
2 sections:  
3 Section 1. Section 77-3442, Revised Statutes Supplement, 2023, is  
4 amended to read:  
5 77-3442 (1) Except as provided in section 77-3444, property Property  
6 tax levies for the support of local governments for fiscal years  
7 beginning on or after July 1, 1998, shall be limited to the amounts set  
8 forth in this section and shall be further limited as prescribed in  
9 subsection (12) of this section except as provided in section 77-3444.  
10 (2)(a) Except as provided in subdivisions (2)(b) and (2)(e) of this  
11 section, school districts and multiple-district school systems may levy a  
12 maximum levy of one dollar and five cents per one hundred dollars of  
13 taxable valuation of property subject to the levy.  
14 (b) For each fiscal year prior to fiscal year 2017-18, learning  
15 communities may levy a maximum levy for the general fund budgets of  
16 member school districts of ninety-five cents per one hundred dollars of  
17 taxable valuation of property subject to the levy. The proceeds from the  
18 levy pursuant to this subdivision shall be distributed pursuant to  
19 section 79-1073.  
20 (c) Except as provided in subdivision (2)(e) of this section, for  
21 each fiscal year prior to fiscal year 2017-18, school districts that are  
22 members of learning communities may levy for purposes of such districts'  
23 general fund budget and special building funds a maximum combined levy of  
24 the difference of one dollar and five cents on each one hundred dollars  
25 of taxable property subject to the levy minus the learning community levy  
26 pursuant to subdivision (2)(b) of this section for such learning  
27 community.  
28 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)  
29 of this section are (i) amounts levied to pay for current and future sums  
30 agreed to be paid by a school district to certificated employees in  
31 exchange for a voluntary termination of employment occurring prior to  
September 1, 2017, (ii) amounts levied by a school district otherwise at  
the maximum levy pursuant to subdivision (2)(a) of this section to pay  
for current and future qualified voluntary termination incentives for  
certificated teachers pursuant to subsection (3) of section 79-8,142 that  
are not otherwise included in an exclusion pursuant to subdivision (2)(d)  
of this section, (iii) amounts levied by a school district otherwise at  
the maximum levy pursuant to subdivision (2)(a) of this section to pay  
for seventy-five percent of the current and future sums agreed to be paid  
to certificated employees in exchange for a voluntary termination of  
employment occurring between September 1, 2017, and August 31, 2018, as a  
result of a collective-bargaining agreement in force and effect on  
September 1, 2017, that are not otherwise included in an exclusion  
pursuant to subdivision (2)(d) of this section, (iv) amounts levied by a  
school district otherwise at the maximum levy pursuant to subdivision (2)  
(a) of this section to pay for fifty percent of the current and future  
sums agreed to be paid to certificated employees in exchange for a  
voluntary termination of employment occurring between September 1, 2018,  
and August 31, 2019, as a result of a collective-bargaining agreement in  
force and effect on September 1, 2017, that are not otherwise included in  
an exclusion pursuant to subdivision (2)(d) of this section, (v) amounts  
levied by a school district otherwise at the maximum levy pursuant to  
subdivision (2)(a) of this section to pay for twenty-five percent of the  
current and future sums agreed to be paid to certificated employees in  
exchange for a voluntary termination of employment occurring between  
September 1, 2019, and August 31, 2020, as a result of a collective-  
bargaining agreement in force and effect on September 1, 2017, that are  
not otherwise included in an exclusion pursuant to subdivision (2)(d) of

1 this section, (vi) amounts levied in compliance with sections 79-10,110  
2 and 79-10,110.02, and (vii) amounts levied to pay for special building  
3 funds and sinking funds established for projects commenced prior to April  
4 1, 1996, for construction, expansion, or alteration of school district  
5 buildings. For purposes of this subsection, commenced means any action  
6 taken by the school board on the record which commits the board to expend  
7 district funds in planning, constructing, or carrying out the project.

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

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

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

31 (3) For each fiscal year through fiscal year 2023-24, community  
1 college areas may levy the levies provided in subdivisions (2)(a) through  
2 (c) of section 85-1517, in accordance with the provisions of such  
3 subdivisions. For fiscal year 2024-25 and each fiscal year thereafter,  
4 community college areas may levy the levies provided in subdivisions (2)  
5 (a) and (b) of section 85-1517, in accordance with the provisions of such  
6 subdivisions. A community college area may exceed the levy provided in  
7 subdivision (2)(a) of section 85-1517 by the amount necessary to generate  
8 sufficient revenue as described in section 85-1543 or 85-2238. A  
9 community college area may exceed the levy provided in subdivision (2)(b)  
10 of section 85-1517 by the amount necessary to retire general obligation  
11 bonds assumed by the community college area or issued pursuant to section  
12 85-1515 according to the terms of such bonds or for any obligation  
13 pursuant to section 85-1535 entered into prior to January 1, 1997.

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

17 (b) Natural resources districts shall also have the power and  
18 authority to levy a tax equal to the dollar amount by which their  
19 restricted funds budgeted to administer and implement ground water  
20 management activities and integrated management activities under the  
21 Nebraska Ground Water Management and Protection Act exceed their  
22 restricted funds budgeted to administer and implement ground water  
23 management activities and integrated management activities for FY2003-04,  
24 not to exceed one cent on each one hundred dollars of taxable valuation  
25 annually on all of the taxable property within the district.

26 (c) In addition, natural resources districts located in a river  
27 basin, subbasin, or reach that has been determined to be fully  
28 appropriated pursuant to section 46-714 or designated as overappropriated  
29 pursuant to section 46-713 by the Department of Natural Resources shall

30 also have the power and authority to levy a tax equal to the dollar  
31 amount by which their restricted funds budgeted to administer and  
1 implement ground water management activities and integrated management  
2 activities under the Nebraska Ground Water Management and Protection Act  
3 exceed their restricted funds budgeted to administer and implement ground  
4 water management activities and integrated management activities for  
5 FY2005-06, not to exceed three cents on each one hundred dollars of  
6 taxable valuation on all of the taxable property within the district for  
7 fiscal year 2006-07 and each fiscal year thereafter through fiscal year  
8 2017-18.

9 (5) Any educational service unit authorized to levy a property tax  
10 pursuant to section 79-1225 may levy a maximum levy of one and one-half  
11 cents per one hundred dollars of taxable valuation of property subject to  
12 the levy.

13 (6)(a) Incorporated cities and villages which are not within the  
14 boundaries of a municipal county may levy a maximum levy of forty-five  
15 cents per one hundred dollars of taxable valuation of property subject to  
16 the levy plus an additional five cents per one hundred dollars of taxable  
17 valuation to provide financing for the municipality's share of revenue  
18 required under an agreement or agreements executed pursuant to the  
19 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum  
20 levy shall include amounts levied to pay for sums to support a library  
21 pursuant to section 51-201, museum pursuant to section 51-501, visiting  
22 community nurse, home health nurse, or home health agency pursuant to  
23 section 71-1637, or statue, memorial, or monument pursuant to section  
24 80-202.

25 (b) Incorporated cities and villages which are within the boundaries  
26 of a municipal county may levy a maximum levy of ninety cents per one  
27 hundred dollars of taxable valuation of property subject to the levy. The  
28 maximum levy shall include amounts paid to a municipal county for county  
29 services, amounts levied to pay for sums to support a library pursuant to  
30 section 51-201, a museum pursuant to section 51-501, a visiting community  
31 nurse, home health nurse, or home health agency pursuant to section  
1 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

2 (7) Sanitary and improvement districts which have been in existence  
3 for more than five years may levy a maximum levy of forty cents per one  
4 hundred dollars of taxable valuation of property subject to the levy, and  
5 sanitary and improvement districts which have been in existence for five  
6 years or less shall not have a maximum levy. Unconsolidated sanitary and  
7 improvement districts which have been in existence for more than five  
8 years and are located in a municipal county may levy a maximum of eighty-  
9 five cents per hundred dollars of taxable valuation of property subject  
10 to the levy.

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

28 dollars of valuation authorized for support of an agreement or agreements  
 29 to be levied by the political subdivision for the purpose of supporting  
 30 that political subdivision's share of revenue required under an agreement  
 31 or agreements executed pursuant to the Interlocal Cooperation Act or the  
 1 Joint Public Agency Act. If an allocation by a county would cause another  
 2 county to exceed its levy authority under this section, the second county  
 3 may exceed the levy authority in order to levy the amount allocated.  
 4 (9) Municipal counties may levy or authorize a maximum levy of one  
 5 dollar per one hundred dollars of taxable valuation of property subject  
 6 to the levy. The municipal county may allocate levy authority to any  
 7 political subdivision or entity subject to allocation under section  
 8 77-3443.

9 (10) Beginning July 1, 2016, rural and suburban fire protection  
 10 districts may levy a maximum levy of ten and one-half cents per one  
 11 hundred dollars of taxable valuation of property subject to the levy if  
 12 (a) such district is located in a county that had a levy pursuant to  
 13 subsection (8) of this section in the previous year of at least forty  
 14 cents per one hundred dollars of taxable valuation of property subject to  
 15 the levy or (b) such district had a levy request pursuant to section  
 16 77-3443 in any of the three previous years and the county board of the  
 17 county in which the greatest portion of the valuation of such district is  
 18 located did not authorize any levy authority to such district in such  
 19 year.

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

26 (12) In addition to the specific levy limits provided in this  
 27 section, if the total taxable valuation of property in a political  
 28 subdivision exceeds the total taxable valuation from the prior year, then  
 29 such political subdivision's levy shall be no more than the levy  
 30 necessary to raise the exact same amount of property taxes as was raised  
 31 by such political subdivision in the prior year.

1 (13) ~~(12)~~ Property tax levies (a) for judgments, except judgments or  
 2 orders from the Commission of Industrial Relations, obtained against a  
 3 political subdivision which require or obligate a political subdivision  
 4 to pay such judgment, to the extent such judgment is not paid by  
 5 liability insurance coverage of a political subdivision, (b) for  
 6 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)  
 7 for bonds as defined in section 10-134 approved according to law and  
 8 secured by a levy on property except as provided in section 44-4317 for  
 9 bonded indebtedness issued by educational service units and school  
 10 districts, (d) for payments by a public airport to retire interest-free  
 11 loans from the Division of Aeronautics of the Department of  
 12 Transportation in lieu of bonded indebtedness at a lower cost to the  
 13 public airport, and (e) to pay for cancer benefits provided on or after  
 14 January 1, 2022, pursuant to the Firefighter Cancer Benefits Act are not  
 15 included in the levy limits established by this section.

16 ~~(14)~~ ~~(13)~~ The limitations on tax levies provided in this section are  
 17 to include all other general or special levies provided by law.  
 18 Notwithstanding other provisions of law, the only exceptions to the  
 19 limits in this section are those provided by or authorized by sections  
 20 77-3442 to 77-3444.

21 ~~(15)~~ ~~(14)~~ Tax levies in excess of the limitations in this section  
 22 shall be considered unauthorized levies under section 77-1606 unless  
 23 approved under section 77-3444.

24 ~~(16)~~ ~~(15)~~ For purposes of sections 77-3442 to 77-3444, political  
 25 subdivision means a political subdivision of this state and a county

26 agricultural society.  
27 (17) (46) For school districts that file a binding resolution on or  
28 before May 9, 2008, with the county assessors, county clerks, and county  
29 treasurers for all counties in which the school district has territory  
30 pursuant to subsection (7) of section 79-458, if the combined levies,  
31 except levies for bonded indebtedness approved by the voters of the  
1 school district and levies for the refinancing of such bonded  
2 indebtedness, are in excess of the greater of (a) one dollar and twenty  
3 cents per one hundred dollars of taxable valuation of property subject to  
4 the levy or (b) the maximum levy authorized by a vote pursuant to section  
5 77-3444, all school district levies, except levies for bonded  
6 indebtedness approved by the voters of the school district and levies for  
7 the refinancing of such bonded indebtedness, shall be considered  
8 unauthorized levies under section 77-1606.  
9 Sec. 2. Original section 77-3442, Revised Statutes Supplement,  
10 2023, is repealed.

Senator von Gillern filed the following amendment to [LB807](#):  
[AM2057](#) is available in the Bill Room.

### ANNOUNCEMENT(S)

Priority designation(s) received:

Walz - LB1284

### UNANIMOUS CONSENT - Add Cointroducer(s)

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

Senator Brewer name added to LB4.  
Senator Brewer name added to LB10.  
Senator Hunt name added to LB855.  
Senator M. Cavanaugh name added to LB894.  
Senator Brandt name added to LB1072.  
Senator Hughes name added to LB1087.  
Senator Bostar name added to LB1087.  
Senator Dungan name added to LB1087.  
Senator M. Cavanaugh name added to LB1087.  
Senator Brewer name added to LB1329.

### VISITOR(S)

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

### ADJOURNMENT

At 11:57 a.m., on a motion by Senator Dungan, the Legislature adjourned until 9:00 a.m., Thursday, January 25, 2024.

Brandon Metzler  
Clerk of the Legislature

