

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 78**

FINAL READING

Introduced by Bostar, 29.

Read first time January 09, 2025

Committee: Revenue

1 A BILL FOR AN ACT relating to public health and welfare; to amend  
2 sections 29-2260, 76-901, 76-903, and 77-1327, Reissue Revised  
3 Statutes of Nebraska; to adopt the Domestic Violence and Sex  
4 Trafficking Survivor Assistance Act; to change the rate and  
5 allocation of the documentary stamp tax; to provide for sentencing  
6 consideration of a defendant's status as a victim of abuse or  
7 trafficking; to harmonize provisions; and to repeal the original  
8 sections.

9 Be it enacted by the people of the State of Nebraska,

1           **Section 1.** Sections 1 to 4 of this act shall be known and may be  
2 cited as the Domestic Violence and Sex Trafficking Survivor Assistance  
3 Act.

4           **Sec. 2.** For purposes of the Domestic Violence and Sex Trafficking  
5 Survivor Assistance Act:

6           (1) Department means the Department of Health and Human Services;

7           (2) Housing-related assistance includes rental payments, utility  
8 payments, security and utility deposits, and other related costs and  
9 payments;

10          (3) Qualified third party means an organization that:

11          (a) Is a nonprofit organization organized under section 501(c)(3) of  
12 the Internal Revenue Code of 1986, as amended, or a federally recognized  
13 Indian tribe with a governmental body in this state; and

14          (b) Has an affiliation agreement with the Department of Health and  
15 Human Services to provide services to victims of domestic violence and  
16 sexual assault under the Protection from Domestic Abuse Act, or provides  
17 direct services to victims of trafficking;

18          (4) Sex trafficking survivor means a person subjected to sex  
19 trafficking as defined in section 28-830 or sex trafficking of a minor as  
20 defined in section 28-830; and

21          (5) Victim of domestic violence means a victim of any of the  
22 following:

23          (a) Abuse as defined in section 42-903;

24          (b) Domestic assault under section 28-323;

25          (c) Sexual assault and sexual assault of a child under sections  
26 28-319 to 28-320.01; and

27          (d) Stalking under section 28-311.03.

28          **Sec. 3.** (1) The department shall encourage and facilitate housing  
29 stability for victims of domestic violence and trafficking, including:

30          (a) The provision of grants, loans, and other assistance for such  
31 purpose; and

1           (b) Reimbursement to providers of services to victims of domestic  
2 violence or sex trafficking survivors.

3           (2)(a) The department shall provide housing-related assistance for  
4 victims of domestic violence and sex trafficking survivors, except that  
5 if the department determines that all housing-related assistance  
6 obligations under this section have been fully satisfied, the department  
7 may distribute any excess, up to twenty percent of the cost of such  
8 assistance, to certified organizations serving victims of domestic  
9 violence or sex trafficking survivors for acquisition or rehabilitation  
10 of housing to assist such persons.

11           (b) The department shall manage and distribute such assistance based  
12 upon a formula established by the department, in consultation with  
13 domestic violence and trafficking organizations, in a manner consistent  
14 with and reasonably calculated to promote the purposes of housing  
15 stability for victims of domestic violence and sex trafficking survivors.

16           (c) The department may contract with qualified third party  
17 organizations for the provision of such assistance.

18           **Sec. 4.** The Domestic Violence and Sex Trafficking Survivor Housing  
19 Assistance Fund is created. The fund shall be administered by the  
20 department and shall contain money transferred by the Legislature and  
21 money received from any public or private source. The fund shall be used  
22 for purposes of the Domestic Violence and Sex Trafficking Survivor  
23 Assistance Act. Any money in the fund available for investment shall be  
24 invested by the state investment officer pursuant to the Nebraska Capital  
25 Expansion Act and the Nebraska State Funds Investment Act.

26           **Sec. 5.** Section 29-2260, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28           29-2260 (1) Whenever a person is adjudicated to be as described in  
29 subdivision (1), (2), (3)(b), or (4) of section 43-247, his or her  
30 disposition shall be governed by the Nebraska Juvenile Code.

31           (2) Whenever a court considers sentence for an offender convicted of

1 either a misdemeanor or a felony for which mandatory or mandatory minimum  
2 imprisonment is not specifically required, the court may withhold  
3 sentence of imprisonment unless, having regard to the nature and  
4 circumstances of the crime and the history, character, and condition of  
5 the offender, the court finds that imprisonment of the offender is  
6 necessary for protection of the public because:

7 (a) The risk is substantial that during the period of probation the  
8 offender will engage in additional criminal conduct;

9 (b) The offender is in need of correctional treatment that can be  
10 provided most effectively by commitment to a correctional facility; or

11 (c) A lesser sentence will depreciate the seriousness of the  
12 offender's crime or promote disrespect for law.

13 (3) The following grounds, while not controlling the discretion of  
14 the court, shall be accorded weight in favor of withholding sentence of  
15 imprisonment:

16 (a) The crime neither caused nor threatened serious harm;

17 (b) The offender did not contemplate that his or her crime would  
18 cause or threaten serious harm;

19 (c) The offender acted under strong provocation;

20 (d) Substantial grounds were present tending to excuse or justify  
21 the crime, though failing to establish a defense;

22 (e) The victim of the crime induced or facilitated commission of the  
23 crime;

24 (f) The offender has compensated or will compensate the victim of  
25 his or her crime for the damage or injury the victim sustained;

26 (g) The offender has no history of prior delinquency or criminal  
27 activity and has led a law-abiding life for a substantial period of time  
28 before the commission of the crime;

29 (h) The crime was the result of circumstances unlikely to recur;

30 (i) The character and attitudes of the offender indicate that he or  
31 she is unlikely to commit another crime;

1 (j) The offender is likely to respond affirmatively to probationary  
2 treatment; and

3 (k) Imprisonment of the offender would entail excessive hardship to  
4 his or her dependents; -

5 (l) The offender has been abused physically, sexually, or  
6 psychologically by a family or household member as defined in section  
7 42-903, a sexual partner, or a person who used the offender for financial  
8 gain; or

9 (m) The offender is a trafficking victim as defined in section  
10 28-830.

11 (4) When an offender who has been convicted of a crime is not  
12 sentenced to imprisonment, the court may sentence him or her to  
13 probation.

14 **Sec. 6.** Section 76-901, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16 76-901 There is hereby imposed a tax on the grantor executing the  
17 deed as defined in section 76-203 upon the transfer of a beneficial  
18 interest in or legal title to real estate at the rate of two dollars and  
19 thirty-two ~~twenty-five~~ cents for each one thousand dollars value or  
20 fraction thereof. For purposes of sections 76-901 to 76-908, value means  
21 (1) in the case of any deed, not a gift, the amount of the full actual  
22 consideration thereof, paid or to be paid, including the amount of any  
23 lien or liens assumed, and (2) in the case of a gift or any deed with  
24 nominal consideration or without stated consideration, the current market  
25 value of the property transferred. Such tax shall be evidenced by stamps  
26 to be attached to the deed. All deeds purporting to transfer legal title  
27 or beneficial interest shall be presumed taxable unless it clearly  
28 appears on the face of the deed or sufficient documentary proof is  
29 presented to the register of deeds that the instrument is exempt under  
30 section 76-902.

31 **Sec. 7.** Section 76-903, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2       76-903 The Tax Commissioner shall design such stamps in such  
3 denominations as in his or her judgment will be the most advantageous to  
4 all persons concerned. When any deed subject to the tax imposed by  
5 section 76-901 is offered for recordation, the register of deeds shall  
6 ascertain and compute the amount of the tax due thereon and shall collect  
7 such amount as a prerequisite to acceptance of the deed for recordation.  
8 If a dispute arises concerning the taxability of the transfer, the  
9 register of deeds shall not record the deed until the disputed tax is  
10 paid. If a disputed tax has been paid, the taxpayer may file for a refund  
11 pursuant to section 76-908. The taxpayer may also seek a declaratory  
12 ruling pursuant to rules and regulations adopted and promulgated by the  
13 Department of Revenue. From each two dollars and thirty-two ~~twenty-five~~  
14 cents of tax collected pursuant to section 76-901, the register of deeds  
15 shall retain fifty cents to be placed in the county general fund and  
16 shall remit the balance to the State Treasurer who shall credit ninety-  
17 five cents of such amount to the Affordable Housing Trust Fund, twenty-  
18 five cents of such amount to the Site and Building Development Fund,  
19 twenty-five cents of such amount to the Homeless Shelter Assistance Trust  
20 Fund, ~~and~~ thirty cents of such amount to the Behavioral Health Services  
21 Fund, and seven cents of such amount to the Domestic Violence and Sex  
22 Trafficking Survivor Housing Assistance Fund.

23       **Sec. 8.** Section 77-1327, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25       77-1327 (1) It is the intent of the Legislature that accurate and  
26 comprehensive information be developed by the Property Tax Administrator  
27 and made accessible to the taxing officials and property owners in order  
28 to ensure the uniformity and proportionality of the assessments of real  
29 property valuations in the state in accordance with law and to provide  
30 the statistical and narrative reports pursuant to section 77-5027.

31       (2) All transactions of real property for which the statement

1 required in section 76-214 is filed shall be available for development of  
2 a sales file by the Property Tax Administrator. All transactions with  
3 stated consideration of more than one hundred dollars or upon which more  
4 than two dollars and thirty-two ~~twenty-five~~ cents in documentary stamp  
5 taxes are paid shall be considered sales. All sales shall be deemed to be  
6 arm's length transactions unless determined to be otherwise under  
7 professionally accepted mass appraisal techniques. The Department of  
8 Revenue shall not overturn a determination made by a county assessor  
9 regarding the qualification of a sale unless the department reviews the  
10 sale and determines through the review that the determination made by the  
11 county assessor is incorrect.

12 (3) The Property Tax Administrator annually shall make and issue  
13 comprehensive assessment ratio studies of the average level of  
14 assessment, the degree of assessment uniformity, and the overall  
15 compliance with assessment requirements for each major class of real  
16 property subject to the property tax in each county. The comprehensive  
17 assessment ratio studies shall be developed in compliance with  
18 professionally accepted mass appraisal techniques and shall employ such  
19 statistical analysis as deemed appropriate by the Property Tax  
20 Administrator, including measures of central tendency and dispersion. The  
21 comprehensive assessment ratio studies shall be based upon the sales file  
22 as developed in subsection (2) of this section and shall be used by the  
23 Property Tax Administrator for the analysis of the level of value and  
24 quality of assessment for purposes of section 77-5027 and by the Property  
25 Tax Administrator in establishing the adjusted valuations required by  
26 section 79-1016. Such studies may also be used by assessing officials in  
27 establishing assessed valuations.

28 (4) For purposes of determining the level of value of agricultural  
29 and horticultural land subject to special valuation under sections  
30 77-1343 to 77-1347.01, the Property Tax Administrator shall annually make  
31 and issue a comprehensive study developed in compliance with

1 professionally accepted mass appraisal techniques to establish the level  
2 of value if in his or her opinion the level of value cannot be developed  
3 through the use of the comprehensive assessment ratio studies developed  
4 in subsection (3) of this section.

5 (5) County assessors and other taxing officials shall electronically  
6 report data on the assessed valuation and other features of the property  
7 assessment process for such periods and in such form and content as the  
8 Property Tax Administrator shall deem appropriate. The Property Tax  
9 Administrator shall so construct and maintain the system used to collect  
10 and analyze the data to enable him or her to make intracounty comparisons  
11 of assessed valuation, including school districts and other political  
12 subdivisions, as well as intercounty comparisons of assessed valuation,  
13 including school districts and other political subdivisions. The Property  
14 Tax Administrator shall include analysis of real property sales pursuant  
15 to land contracts and similar transfers at the time of execution of the  
16 contract or similar transfer.

17 **Sec. 9.** Original sections 29-2260, 76-901, 76-903, and 77-1327,  
18 Reissue Revised Statutes of Nebraska, are repealed.