

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 135

Introduced by Holdcroft, 36.

Read first time January 13, 2025

Committee: Government, Military and Veterans Affairs

1 A BILL FOR AN ACT relating to elections; to amend sections 10-702,
2 13-519, 13-2507, 79-1029, 79-1098, 79-10,105, 79-10,117, and
3 79-10,118, Reissue Revised Statutes of Nebraska, and sections
4 13-809, 32-405, 32-559, 32-1203, and 77-3444, Revised Statutes
5 Cumulative Supplement, 2024; to provide, change, and eliminate
6 provisions regarding elections for certain purposes; to harmonize
7 provisions; to repeal the original sections; and to outright repeal
8 section 10-703.01, Reissue Revised Statutes of Nebraska.
9 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 10-702, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 10-702 (1) The question of issuing school district bonds shall ~~may~~
4 be submitted ~~at a special election or such question may be voted on at an~~
5 election held in compliance with subsection (3) of section 32-559
6 ~~conjunction with the statewide primary or statewide general election.~~ No
7 bonds shall be issued until the question has been submitted to the
8 qualified electors of the district and a majority of all the qualified
9 electors voting on the question have voted in favor of issuing the same ~~,~~
10 ~~at an election called for the purpose,~~ upon notice given by the school
11 board officers of the district as provided in subsection (3) of this
12 section at least twenty days prior to such election. ~~If the election for~~
13 ~~issuing bonds is held as a special election, the procedures provided in~~
14 ~~section 10-703.01 shall be followed. The question of bond issues in such~~
15 ~~districts, when defeated, shall not, except in case of fire or other~~
16 ~~disaster or in the case of a newly created district, be resubmitted in~~
17 ~~substance for a period of six months from and after the date of such~~
18 ~~election.~~

19 (2) ~~When the question of issuing bonds is to be submitted at a~~
20 ~~statewide primary or statewide general election as ordered by a~~
21 ~~resolution of a majority of the members of the school board of education,~~
22 ~~such order shall be made in writing and filed with the election~~
23 ~~commissioner or county clerk as required in subsection (3) of section~~
24 ~~32-559 or election commissioner by March 1 for the statewide primary~~
25 ~~election or September 1 for the statewide general election. The order~~
26 ~~calling for the school bond election shall be filed with the county clerk~~
27 ~~or election commissioner in the county having the greatest number of~~
28 ~~electors entitled to vote on the question who . The county clerk or~~
29 ~~election commissioner receiving such order shall conduct the school bond~~
30 ~~election for the school district as provided in subsection (3) of section~~
31 32-559 the Election Act.

1 (3) ~~A special notice of the election shall be published by the~~
2 ~~school board of education in a newspaper or newspapers of general~~
3 ~~circulation within the district stating the day of the election, the~~
4 ~~hours during which the polls will be open, and any other information~~
5 ~~deemed necessary in informing the public of the bond issue. The notice~~
6 ~~shall be made at least twenty days prior to the election.~~

7 ~~If the question of submitting bonds for the school district is voted~~
8 ~~upon in one or more counties and the ballots have been certified across~~
9 ~~county lines, the election boards in the counties where the ballots are~~
10 ~~cast shall count the ballots on election day the same as all other~~
11 ~~ballots are counted and seal the same in their ballots cast container~~
12 ~~along with other ballots.~~

13 ~~The canvassing boards in each county shall canvass the returns in~~
14 ~~the same manner as other returns are canvassed.~~

15 ~~The county clerk or election commissioner in any adjoining county~~
16 ~~voting on the bond issue shall certify the returns to the county clerk or~~
17 ~~election commissioner of the county having the greatest number of~~
18 ~~electors entitled to vote on the question of issuing bonds.~~

19 ~~The county clerk or election commissioner in such county shall enter~~
20 ~~the total returns from any adjoining county or counties to the total~~
21 ~~votes recorded in his or her official book of votes cast and shall~~
22 ~~certify the returns to the board of education for which such bond~~
23 ~~election was held.~~

24 **Sec. 2.** Section 13-519, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 13-519 (1)(a) Subject to subdivisions (1)(b) and (c) of this
27 section, ~~for all fiscal years beginning on or after July 1, 1998,~~ no
28 governmental unit shall adopt a budget containing a total of budgeted
29 restricted funds more than the last prior year's total of budgeted
30 restricted funds plus allowable growth plus the basic allowable growth
31 percentage of the base limitation established under section 77-3446. For

1 the second fiscal year in which a county will receive a full year of
2 receipts from the tax imposed in sections 77-27,223 to 77-27,227, the
3 prior year's total of restricted funds shall be the prior year's total of
4 restricted funds plus the total receipts from the tax imposed in sections
5 77-27,223 to 77-27,227 in the prior year. If a governmental unit
6 transfers the financial responsibility of providing a service financed in
7 whole or in part with restricted funds to another governmental unit or
8 the state, the amount of restricted funds associated with providing the
9 service shall be subtracted from the last prior year's total of budgeted
10 restricted funds for the previous provider and may be added to the last
11 prior year's total of restricted funds for the new provider. For
12 governmental units that have consolidated, the calculations made under
13 this section for consolidating units shall be made based on the combined
14 total of restricted funds, population, or full-time equivalent students
15 of each governmental unit.

16 (b) Educational ~~For all fiscal years beginning on or after July 1,~~
17 ~~2008, educational~~ service units may exceed the limitations of subdivision
18 (1)(a) of this section to the extent that one hundred ten percent of the
19 needs for the educational service unit calculated pursuant to section
20 79-1241.03 exceeds the budgeted restricted funds allowed pursuant to
21 subdivision (1)(a) of this section.

22 (c) For fiscal year 2017-18, the last prior year's total of
23 restricted funds for counties shall be the last prior year's total of
24 restricted funds less the last prior year's restricted funds budgeted by
25 counties under sections 39-2501 to 39-2520, plus the last prior year's
26 amount of restricted funds budgeted by counties under sections 39-2501 to
27 39-2520 to be used for capital improvements.

28 (d) The limitations of subdivision (1)(a) of this section shall not
29 apply to the budget or budget statement adopted by a regional
30 metropolitan transit authority for the first five fiscal years commencing
31 on the January 1 that follows the effective date of the conversion of the

1 transit authority established under the Transit Authority Law into a
2 regional metropolitan transit authority.

3 (2) A governmental unit may exceed the limit provided in subdivision
4 (1)(a) of this section for a fiscal year by up to an additional one
5 percent upon the affirmative vote of at least seventy-five percent of the
6 governing body.

7 (3)(a) Except as otherwise provided in subdivision (b) of this
8 subsection, a (3)—A governmental unit may exceed the applicable allowable
9 growth percentage otherwise prescribed in this section by an amount
10 approved by a majority of legal voters voting on the issue at a special
11 election called for such purpose upon the recommendation of the governing
12 body or upon the receipt by the county clerk or election commissioner of
13 a petition requesting an election signed by at least five percent of the
14 legal voters of the governmental unit. The recommendation of the
15 governing body or the petition of the legal voters shall include the
16 amount and percentage by which the governing body would increase its
17 budgeted restricted funds for the ensuing year over and above the current
18 year's budgeted restricted funds. Except as otherwise provided in
19 subdivision (b) of this subsection, the ~~The~~ county clerk or election
20 commissioner shall call for a special election on the issue within thirty
21 days after the receipt of such governing body recommendation or legal
22 voter petition. Such ~~The~~ election shall be held pursuant to the Election
23 Act, and all costs shall be paid by the governing body. The issue may be
24 approved on the same question as a vote to exceed the levy limits
25 provided in section 77-3444.

26 (b) For a school district, the election shall be held in compliance
27 with subsection (3) of section 32-559.

28 (4) In lieu of the election procedures in subsection (3) of this
29 section, any governmental unit may, for a period of one year, exceed the
30 allowable growth percentage otherwise prescribed in this section by an
31 amount approved by a majority of legal voters voting at a meeting of the

1 residents of the governmental unit, called after notice is published in a
2 newspaper of general circulation in the governmental unit at least twenty
3 days prior to the meeting. At least ten percent of the registered voters
4 residing in the governmental unit shall constitute a quorum for purposes
5 of taking action to exceed the allowable growth percentage. If a majority
6 of the registered voters present at the meeting vote in favor of
7 exceeding the allowable growth percentage, a copy of the record of that
8 action shall be forwarded to the Auditor of Public Accounts along with
9 the budget documents. The issue to exceed the allowable growth percentage
10 may be approved at the same meeting as a vote to exceed the limits or
11 final levy allocation provided in section 77-3444.

12 **Sec. 3.** Section 13-809, Revised Statutes Cumulative Supplement,
13 2024, is amended to read:

14 13-809 (1) Subject to subsections (2) and (3) of this section, any
15 joint entity may from time to time issue its bonds in such principal
16 amounts as its governing body shall deem necessary to provide sufficient
17 funds to carry out any of the joint entity's purposes and powers,
18 including the establishment or increase of reserves, the payment of
19 interest accrued during construction of a project and for such period
20 thereafter as the governing body may determine, and the payment of all
21 other costs or expenses of the joint entity incident to and necessary or
22 convenient to carry out its purposes and powers.

23 (2) Bonds issued on or after April 18, 2018, for purposes of the
24 Public Facilities Construction and Finance Act shall be subject to a vote
25 prior to issuance as provided in such act.

26 ~~(3) (3)(a)~~ For any joint entity created on or after February 14,
27 2024, that includes a Nebraska school district or an educational service
28 unit, such joint entity shall not issue any bonds until (a) the question
29 of issuing such bonds has been submitted to the qualified electors of
30 each Nebraska school district or educational service unit that is part of
31 the joint entity at an election held in compliance with subsection (3) of

1 ~~section 32-559 called for that purpose as provided in this section and~~
2 ~~(b) 7~~ within each such school district or educational service unit, a
3 majority of the qualified electors voting on the question voted in favor
4 of issuing the bonds.

5 ~~(b) The joint entity shall give notice of the election at least~~
6 ~~fifty days prior to the election as required in subsection (3) of section~~
7 ~~32-559. The question of issuing bonds may be submitted at the statewide~~
8 ~~primary or general election. The election shall be conducted in~~
9 ~~accordance with the Election Act.~~

10 ~~(c) The question of bond issues, when defeated, shall not be~~
11 ~~resubmitted in substance for a period of at least six months after the~~
12 ~~date of such election.~~

13 **Sec. 4.** Section 13-2507, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 13-2507 (1) Subject to subsection (4) of this section, a joint
16 public agency shall have only those powers of taxation as one or more of
17 the participating public agencies has and only as specifically provided
18 in the agreement proposing creation of the joint public agency, except
19 that a joint public agency shall not levy a local option sales tax.
20 Participating public agencies may agree to allow the joint public agency
21 to levy a property tax rate not to exceed a limit as provided in the
22 agreement if the agreement also limits the levy authority of the
23 overlapping participating public agencies collectively to the same
24 amount. The levy authority of a joint public agency shall be allocated by
25 the city or county as provided in section 77-3443, and the agreement may
26 require allocation of levy authority by the city or county.

27 (2) If one or more of the participating public agencies is a
28 municipality, the agreement may allow any occupation or wheel tax to be
29 extended over the area encompassed by the joint public agency at a rate
30 uniform to that of the city or village for the purpose of providing
31 revenue to finance the services to be provided by the joint public

1 agency. The tax shall not be extended until the procedures governing
2 enactment by the municipality are followed by the joint public agency,
3 including any requirement for a public vote.

4 (3) If the agreement calls for the allocation of property tax levy
5 authority to the joint public agency, the amount of the allocation to the
6 joint public agency and from each participating public agency shall be
7 reported to the Property Tax Administrator.

8 (4)(a) Prior to the issuance of bonds and the pledge of property tax
9 levy authority allocated to a joint public agency to pay the principal of
10 and interest on bonds to be issued by the joint public agency, the joint
11 public agency shall hold an election to present the question of issuing
12 such bonds and levying such tax to the registered voters of the
13 participating public agency which allocated such property tax levy
14 authority. Such election shall be held at a special election called for
15 such purpose or an election held in conjunction with a statewide or local
16 primary or general election, except that if one or more of the
17 participating public agencies is a school district, the election shall be
18 held in compliance with subsection (3) of section 32-559.

19 (b) If a ballot question is required to be submitted to the
20 registered voters of more than one participating public agency pursuant
21 to subdivision (a) of this subsection and if the participating public
22 agencies have overlapping jurisdiction of any geographic area, the
23 registered voters residing in the geographic area subject to overlapping
24 jurisdiction shall only be entitled to one vote on the ballot question.

25 (c) A joint public agency may issue refunding bonds as authorized in
26 section 13-2537 which are payable from the same security and tax levy
27 authority as bonds being refunded without holding an election as required
28 by this subsection if the issuance of the refunding bonds does not allow
29 additional principal and does not allow extension of the final maturity
30 date of the indebtedness.

31 **Sec. 5.** Section 32-405, Revised Statutes Cumulative Supplement,

1 2024, is amended to read:

2 32-405 Any special election under the Election Act shall be held on
3 the first Tuesday following the second Monday of the selected month
4 unless otherwise specifically provided. Except as otherwise specifically
5 provided, no special election shall be held under the Election Act in
6 April, May, June, October, November, or December of an even-numbered year
7 unless it is held in conjunction with the statewide primary or general
8 election. No special election shall be held under the Election Act in
9 September of an even-numbered year except as provided in section 32-564
10 and ~~except for a special election by a political subdivision pursuant to~~
11 ~~section 13-519 or 77-3444 to approve a property tax levy or exceed a~~
12 ~~property tax levy limitation.~~ A special election for a Class I, II, III,
13 IV, or V school district which is located in whole or in part in a county
14 in which a city of the primary or metropolitan class is located may be
15 held in conjunction with the ~~primary or~~ general election for a city of
16 the primary or metropolitan class which is governed by a home rule
17 charter.

18 **Sec. 6.** Section 32-559, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 32-559 (1)(a) Except as provided in subsection (3) of this section
21 ~~77-3444~~, any issue to be submitted to the registered voters at a special
22 election by a political subdivision shall be certified by the clerk of
23 the political subdivision to the election commissioner or county clerk on
24 or before the eighth Friday prior to the election. A special election
25 under this subsection may be held by mail as provided in sections 32-952
26 to 32-959. Any other special election under this subsection ~~section~~ shall
27 be subject to section 32-405.

28 (b) In lieu of submitting an ~~the~~ issue at a special election
29 pursuant to subdivision (1)(a) of this section, the ~~any~~ political
30 subdivision may submit the issue at a statewide primary or general
31 election or at any scheduled county election, except that no such issue

1 shall be submitted at a statewide election or scheduled county election
2 unless the issue to be submitted has been certified by the clerk of the
3 political subdivision to the election commissioner or county clerk by
4 March 1 for the primary election and by September 1 for the general
5 election. After the election commissioner or county clerk has received
6 the certification of the issue to be submitted, the election commissioner
7 or county clerk ~~he or she~~ shall be responsible for all matters relating
8 to the submission of the issue to the registered voters, except that the
9 clerk of the political subdivision shall be responsible for the
10 publication or posting of any required special notice of the submission
11 of such issue other than the notice required to be given of the statewide
12 election issues. The election commissioner or county clerk shall prepare
13 the ballots and issue ballots for early voting and shall also conduct the
14 submission of the issue, including the receiving and counting of the
15 ballots on the issue. The election returns shall be made to the election
16 commissioner or county clerk. The ballots shall be counted and canvassed
17 at the same time and in the same manner as the other ballots. Upon
18 completion of the canvass of the vote by the county canvassing board, the
19 election commissioner or county clerk shall certify the election results
20 to the governing body of the political subdivision. The canvass by the
21 county canvassing board shall have the same force and effect as if made
22 by the governing body of the political subdivision.

23 (2)(a) A political subdivision that has submitted an issue for a
24 special election under subdivision (1)(a) or (3)(c) of this section may
25 cancel the special election if the Secretary of State, election
26 commissioner, or county clerk receives a resolution adopted by the
27 political subdivision canceling the special election on or before the
28 fourth Thursday prior to the election. No cancellation shall be effective
29 after such date. If a special election is canceled in such manner, the
30 political subdivision shall be responsible for the costs incurred that
31 are related to the canceled election. Such costs shall include all

1 chargeable costs as provided in section 32-1202 associated with preparing
2 for and conducting a special election.

3 (b) A political subdivision that has submitted an issue at a
4 statewide primary or general election or at any scheduled county election
5 under subdivision (1)(b) or subsection (3) of this section may withdraw
6 the issue from the ballot if the Secretary of State, election
7 commissioner, or county clerk receives a resolution adopted by the
8 political subdivision withdrawing the issue from the ballot no later than
9 March 1 prior to a statewide primary election or September 1 prior to a
10 statewide general election. No withdrawal shall be effective after such
11 date. Any issue withdrawn in this manner shall not be printed on the
12 ballot.

13 (3)(a) A school district election called to approve the issuance of
14 bonds, approve a property tax levy or levy increase, or approve exceeding
15 a property tax levy limitation by a school district shall comply with
16 subdivision (b) or (c) of this subsection. The question shall not be
17 submitted at an election under this subsection within ten months after
18 being defeated at any election. Except as otherwise specifically provided
19 by law, the registered voters of the school district shall be entitled to
20 vote on the question presented at the election and the question shall be
21 approved if a majority of the votes cast upon the question are in favor
22 thereof.

23 (b)(i) Except as otherwise provided in subdivision (c) of this
24 subsection, the election shall be held in conjunction with the statewide
25 primary or general election or in an odd-numbered year in conjunction
26 with a regularly scheduled general election of a political subdivision.
27 The school board shall file the order or certify the question for the
28 issue to be on the ballot by March 1 for the statewide primary election,
29 September 1 for the statewide general election, and the eighth Friday
30 prior to the general election of a political subdivision.

31 (ii) If the question is voted upon in one or more counties and the

1 ballots have been certified across county lines, the election boards in
2 the counties where the ballots are cast shall count the ballots on
3 election day in the same manner as all other ballots are counted and seal
4 the same in their ballots-cast container along with other ballots. The
5 canvassing boards in each county shall canvass the returns in the same
6 manner as other returns are canvassed. The election commissioner or
7 county clerk in any adjoining county voting on the question shall certify
8 the returns to the election commissioner or county clerk of the county
9 having the greatest number of electors entitled to vote on the question.
10 The election commissioner or county clerk in such county shall enter the
11 total returns from any adjoining county or counties to the total votes
12 recorded in the official book of votes cast and shall certify the returns
13 to the school board of the school district for which such bond election
14 was held.

15 (c)(i) The question may also be submitted at a special election
16 subject to section 32-405 if the purpose of the bonds, of the tax levy or
17 levy increase, or of exceeding the tax levy limitation is to address an
18 emergency due to circumstances beyond the control of the school board of
19 the school district, such as the destruction of a facility or other
20 infrastructure by fire, flood, tornado, or other emergency circumstance.

21 (ii) The election commissioner or county clerk or, if the school
22 district lies in more than one county, the election commissioner or
23 county clerk in the county having the greatest number of electors
24 entitled to vote on the question shall designate the polling places and
25 appoint the election officials, who need not be the regular election
26 officials, and otherwise conduct the election as provided under the
27 Election Act except as otherwise specifically provided in this
28 subsection. The school board of the school district shall (A) designate
29 the form of ballot, (B) reimburse the election commissioner or county
30 clerk for the expenses of conducting the election as provided in sections
31 32-1201 to 32-1208 and at the minimum rate as described in subdivision

1 (2)(d) of section 32-1203, (C) give notice of the election by first-class
2 mail at least thirty days prior to the election, and (D) cause the sample
3 ballot to be published in a newspaper of general circulation in the
4 school district one time not more than fifteen days nor less than seven
5 days prior to the election. No notice of the election shall be required
6 to be given by the election commissioner or county clerk. The notice of
7 election shall state where ballots for early voting may be obtained.

8 (iii) The ballots shall be counted by the election commissioner or
9 county clerk conducting the election and two disinterested persons
10 appointed by the election commissioner or county clerk. When the polls
11 are closed, the receiving board shall deliver the ballots to the election
12 commissioner or county clerk conducting the election who, with the two
13 disinterested persons appointed by the election commissioner or county
14 clerk, shall proceed to count the ballots.

15 (iv) Ballots for early voting shall be furnished to the election
16 commissioner or county clerk and ready for distribution by the election
17 commissioner or county clerk conducting the election not less than
18 twenty-one days prior to the election.

19 (v) When the school district lies in more than one county, the
20 election commissioner or county clerk in any other county containing part
21 of such school district shall, upon request, certify its registration
22 books for those precincts in which the school district is located to the
23 election commissioner or county clerk conducting the election and shall
24 immediately forward all requests for ballots for early voting to the
25 election commissioner or county clerk charged with issuing such ballots
26 or otherwise arrange for distribution of ballots for early voting. Not
27 less than five days prior to the election, the school board of the school
28 district shall certify to the election commissioner or county clerk
29 conducting the election a list of all registered voters of the school
30 district in any other county or counties qualified to vote on the
31 question.

1 (vi) All ballots cast at the election shall be counted by the same
2 board. When all the ballots have been counted, the returns of such
3 election shall be turned over to the school board of the school district
4 in which the election was held for the purpose of making a canvass
5 thereof. The two disinterested persons appointed on the counting board
6 shall receive wages at no less than the minimum rate set in section
7 48-1203 for each hour of service rendered.

8 **Sec. 7.** Section 32-1203, Revised Statutes Cumulative Supplement,
9 2024, is amended to read:

10 32-1203 (1) Each city, village, township, school district, public
11 power district, sanitary and improvement district, metropolitan utilities
12 district, fire protection district, natural resources district, regional
13 metropolitan transit authority, community college area, learning
14 community coordinating council, educational service unit, hospital
15 district, reclamation district, library board, and airport authority
16 shall pay for the costs of nominating and electing its officers as
17 provided in subsection (2), (3), or (4) of this section. If a special
18 issue is placed on the ballot at the time of the statewide primary or
19 general election by any political subdivision, the political subdivision
20 shall pay for the costs of the election as provided in subsection (2),
21 (3), or (4) of this section.

22 (2) The charge for each primary and general election shall be
23 determined by (a) ascertaining the total cost of all chargeable costs as
24 described in section 32-1202, (b) dividing the total cost by the number
25 of precincts participating in the election to fix the cost per precinct,
26 (c) prorating the cost per precinct by the inked ballot inch in each
27 precinct for each political subdivision, and (d) totaling the cost for
28 each precinct for each political subdivision, except that the minimum
29 charge for each primary and general election for each political
30 subdivision shall be one hundred dollars.

31 (3) In lieu of the charge determined pursuant to subsection (2) of

1 this section, the election commissioner or county clerk may charge public
2 power districts the fee for election costs set by section 70-610.

3 (4) In lieu of the charge determined pursuant to subsection (2) of
4 this section, the election commissioner or county clerk may bill school
5 districts directly for the costs of a special ~~an~~ election held under
6 section 32-559 ~~10-703.01~~.

7 **Sec. 8.** Section 77-3444, Revised Statutes Cumulative Supplement,
8 2024, is amended to read:

9 77-3444 (1) A political subdivision may exceed the limits provided
10 in section 77-3442 or a final levy allocation determination as provided
11 in section 77-3443 by an amount not to exceed a maximum levy approved by
12 a majority of registered voters voting on the issue. The issue shall be
13 placed before the voters at ~~in~~ a primary, general, or special election,
14 except that if the political subdivision is a school district, the
15 election shall be held in compliance with subsection (3) of section
16 32-559 at which the issue is placed before the registered voters. A vote
17 to exceed the limits provided in section 77-3442 or a final levy
18 allocation as provided in section 77-3443 must be approved prior to
19 October 10 of the fiscal year which is to be the first to exceed the
20 limits or final levy allocation. The governing body of the political
21 subdivision may call for the submission of the issue to the voters (a) by
22 passing a resolution calling for exceeding the limits or final levy
23 allocation by a vote of at least two-thirds of the members of the
24 governing body and delivering a copy of the resolution to the county
25 clerk or election commissioner of every county which contains all or part
26 of the political subdivision or (b) upon receipt of a petition by the
27 county clerk or election commissioner of every county containing all or
28 part of the political subdivision requesting an election signed by at
29 least five percent of the registered voters residing in the political
30 subdivision. The resolution or petition shall include the amount of levy
31 which would be imposed in excess of the limits provided in section

1 77-3442 or the final levy allocation as provided in section 77-3443 and
 2 the duration of the excess levy authority. The excess levy authority
 3 shall not have a duration greater than five years. Except as otherwise
 4 provided in section 32-559, any Any resolution or petition calling for a
 5 special election shall be filed with the county clerk or election
 6 commissioner on or before the fifth Friday prior to the election, ~~and~~ the
 7 time of publication and providing a copy of the notice of election
 8 required in section 32-802 shall be no later than twenty days prior to
 9 the election, and the ~~The~~ county clerk or election commissioner shall
 10 place the issue on the ballot at an election as called for in the
 11 resolution or petition which is at least thirty-one days after receipt of
 12 the resolution or petition. The election shall be held pursuant to the
 13 Election Act. ~~The For petitions filed with the county clerk or election~~
 14 ~~commissioner on or after May 1, 1998,~~ the petition shall be in the form
 15 as provided in sections 32-628 to 32-631. Any excess levy authority
 16 approved under this section shall terminate pursuant to its terms, on a
 17 vote of the governing body of the political subdivision to terminate the
 18 authority to levy more than the limits, at the end of the fourth fiscal
 19 year following the first year in which the levy exceeded the limit or the
 20 final levy allocation, or as provided in subsection (4) of this section,
 21 whichever is earliest. A governing body may pass no more than one
 22 resolution calling for an election pursuant to this section during any
 23 one calendar year. Only one election may be held in any one calendar year
 24 pursuant to a petition initiated under this section.

25 (2) The ballot question may include any terms and conditions set
 26 forth in the resolution or petition and shall include the following:
 27 "Shall (name of political subdivision) be allowed to levy a property tax
 28 not to exceed cents per one hundred dollars of taxable
 29 valuation in excess of the limits prescribed by law until fiscal
 30 year for the purposes of (general operations; building
 31 construction, remodeling, or site acquisition; or both general operations

1 and building construction, remodeling, or site acquisition)?" . If a
2 majority of the votes cast upon the ballot question are in favor of such
3 tax, the county board shall authorize a tax in excess of the limits in
4 section 77-3442 or the final levy allocation in section 77-3443 but such
5 tax shall not exceed the amount stated in the ballot question. If a
6 majority of those voting on the ballot question are opposed to such tax,
7 the governing body of the political subdivision shall not impose such
8 tax.

9 (3) In lieu of the election procedures in subsection (1) of this
10 section, any political subdivision subject to section 77-3443 and
11 villages may approve a levy in excess of the limits in section 77-3442 or
12 the final levy allocation provided in section 77-3443 for a period of one
13 year at a meeting of the residents of the political subdivision or
14 village, called after notice is published in a newspaper of general
15 circulation in the political subdivision or village at least twenty days
16 prior to the meeting. At least ten percent of the registered voters
17 residing in the political subdivision or village shall constitute a
18 quorum for purposes of taking action to exceed the limits or final levy
19 allocation. A record shall be made of the registered voters residing in
20 the political subdivision or village who are present at the meeting. The
21 method of voting at the meeting shall protect the secrecy of the ballot.
22 If a majority of the registered voters present at the meeting vote in
23 favor of exceeding the limits or final levy allocation, a copy of the
24 record of that action shall be forwarded to the county board prior to
25 October 10 and the county board shall authorize a levy as approved by the
26 residents for the year. If a majority of the registered voters present at
27 the meeting vote against exceeding the limits or final allocation, the
28 limit or allocation shall not be exceeded and the political subdivision
29 shall have no power to call for an election under subsection (1) of this
30 section.

31 (4) A political subdivision may rescind or modify a previously

1 approved excess levy authority prior to its expiration by a majority of
2 registered voters voting on the issue in a primary, general, or special
3 election at which the issue is placed before the registered voters,
4 except that if the political subdivision is a school district, the
5 election shall be held in compliance with subsection (3) of section
6 32-559. A vote to rescind or modify must be approved prior to October 10
7 of the fiscal year for which it is to be effective. The governing body of
8 the political subdivision may call for the submission of the issue to the
9 voters (a) by passing a resolution calling for the rescission or
10 modification by a vote of at least two-thirds of the members of the
11 governing body and delivering a copy of the resolution to the county
12 clerk or election commissioner of every county which contains all or part
13 of the political subdivision or (b) upon receipt of a petition by the
14 county clerk or election commissioner of every county containing all or
15 part of the political subdivision requesting an election signed by at
16 least five percent of the registered voters residing in the political
17 subdivision. The resolution or petition shall include the amount and the
18 duration of the previously approved excess levy authority and a statement
19 that either such excess levy authority will be rescinded or such excess
20 levy authority will be modified. If the excess levy authority will be
21 modified, the amount and duration of such modification shall be stated.
22 The modification shall not have a duration greater than five years. The
23 county clerk or election commissioner shall place the issue on the ballot
24 at an election as called for in the resolution or petition which is at
25 least thirty-one days after receipt of the resolution or petition, and
26 the time of publication and providing a copy of the notice of election
27 required in section 32-802 shall be no later than twenty days prior to
28 the election. The election shall be held pursuant to the Election Act.

29 (5) For purposes of this section, when the political subdivision is
30 a sanitary and improvement district, registered voter means a person
31 qualified to vote as provided in section 31-735. Any election conducted

1 under this section for a sanitary and improvement district shall be
2 conducted and counted as provided in sections 31-735 to 31-735.06.

3 (6) For purposes of this section, when the political subdivision is
4 a school district or a multiple-district school system, registered voter
5 includes persons qualified to vote for the members of the school board of
6 the school district which is voting to exceed the maximum levy limits
7 pursuant to this section.

8 **Sec. 9.** Section 79-1029, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 79-1029 A school district may exceed the budget authority for the
11 general fund budget of expenditures prescribed in section 79-1023 by an
12 amount approved by a majority of legal voters voting on the issue at an
13 election held in compliance with subsection (3) of section 32-559 a
14 ~~primary, general, or special election called for such purpose~~ upon the
15 recommendation of the board or upon the receipt by the county clerk or
16 election commissioner of a petition requesting an election, signed by at
17 least five percent of the legal voters of the district. The
18 recommendation of the board or the petition of the legal voters shall
19 include the amount by which the board would increase its general fund
20 budget of expenditures for the ensuing school year over and above the
21 budget authority for the general fund budget of expenditures prescribed
22 in section 79-1023. ~~The county clerk or election commissioner shall place~~
23 ~~the question on the primary or general election ballot or call for a~~
24 ~~special election on the issue after the receipt of such board~~
25 ~~recommendation or legal voter petition. The election shall be held~~
26 ~~pursuant to the Election Act or section 77-3444, and all costs for a~~
27 ~~special election shall be paid by the district.~~ A vote to exceed the
28 budget authority for the general fund budget of expenditures prescribed
29 in section 79-1023 may be approved on the same question as a vote to
30 exceed the levy limits provided in section 77-3444.

31 **Sec. 10.** Section 79-1098, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 79-1098 Whenever it is deemed necessary (1) to erect a schoolhouse
3 or school building or an addition or additions and improvements to any
4 existing schoolhouse or (2) to purchase equipment for such schoolhouse or
5 school buildings, in any school district in this state the school board
6 may and, upon petition of not less than one-fourth of the legal voters of
7 the school district, shall submit to the people of the school district at
8 an election held in compliance with subsection (3) of section 32-559 the
9 ~~next general election or special election~~ a proposition to vote a special
10 annual tax for that purpose of not to exceed seventeen and five-tenths
11 cents on each one hundred dollars upon the taxable value of all the
12 taxable property in such district for a term of not to exceed ten years.
13 Such special tax may be voted at any annual or special meeting of the
14 district by fifty-five percent of the legal voters attending such
15 meeting.

16 **Sec. 11.** Section 79-10,105, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 79-10,105 The school board or board of education of any public
19 school district may enter into a lease or lease-purchase agreement for
20 the exclusive use of its individual jurisdiction for such buildings or
21 equipment as the board determines necessary. Such lease or lease-purchase
22 agreements may not exceed a period of seven years, except that lease-
23 purchase agreements entered into as part of an energy financing contract
24 pursuant to section 66-1065 may not exceed a period of thirty years. All
25 payments pursuant to such leases shall be made from current building
26 funds or general funds. No school district shall directly or indirectly
27 issue bonds to fund any such lease-purchase plan for a capital
28 construction project exceeding twenty-five thousand dollars in costs
29 unless it first obtains approval at an election held in compliance with
30 subsection (3) of section 32-559 ~~a favorable vote of the legal voters~~
31 ~~pursuant to Chapter 10, article 7.~~ This section does not prevent the

1 school board or board of education of any public school district from
2 refinancing a lease or lease-purchase agreement without a vote of the
3 legal voters for the purpose of lowering finance costs regardless of
4 whether such agreement was entered into prior to July 9, 1988.

5 **Sec. 12.** Section 79-10,117, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 79-10,117 The legal voters of any Class I, II, or III school
8 district have the power, at an election held in compliance with
9 subsection (3) of section 32-559 or at any annual or special meeting, to
10 (1) direct the purchasing or leasing of any appropriate site and the
11 building, leasing ~~hiring~~, or purchasing of a teacherage for the purpose
12 of providing housing facilities for the school employees of the district,
13 (2) determine the amount necessary to be expended for such purposes the
14 succeeding year, and (3) vote on a tax on the property of the district
15 for the payment of the amount.

16 **Sec. 13.** Section 79-10,118, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 79-10,118 A tax to establish a special fund for the building,
19 leasing ~~hiring~~, or purchasing of a teacherage for the purpose of
20 providing housing facilities for the school employees of any Class I, II,
21 or III district may be levied when authorized by fifty-five percent of
22 the legal voters voting on the proposition at an election held in
23 compliance with subsection (3) of section 32-559. The notice of the
24 proposal to establish such special fund shall include the sum to be
25 raised or the amount of the tax to be levied, the period of years, and
26 the time of its taking effect. If fifty-five percent of the legal voters
27 voting at any such election vote in favor of the proposition, the result
28 of such election shall be certified to the county board which, upon being
29 satisfied that all the requirements have been substantially complied
30 with, shall cause the proceedings to be entered upon the record of the
31 county board and shall make an order that the levy be made in accordance

1 with the election result and collected as other taxes.

2 **Sec. 14.** Original sections 10-702, 13-519, 13-2507, 79-1029,
3 79-1098, 79-10,105, 79-10,117, and 79-10,118, Reissue Revised Statutes of
4 Nebraska, and sections 13-809, 32-405, 32-559, 32-1203, and 77-3444,
5 Revised Statutes Cumulative Supplement, 2024, are repealed.

6 **Sec. 15.** The following section is outright repealed: Section
7 10-703.01, Reissue Revised Statutes of Nebraska.