LEGISLATURE OF NEBRASKA

ONE HUNDRED NINTH LEGISLATURE

FIRST SESSION

## **LEGISLATIVE BILL 294**

Introduced by Storer, 43; Brandt, 32; DeKay, 40; Ibach, 44; Jacobson, 42; Lonowski, 33; McKeon, 41; Strommen, 47. Read first time January 15, 2025 Committee: Government, Military and Veterans Affairs 1 A BILL FOR AN ACT relating to the County Visitors Improvement Fund; to 2 amend section 81-3720, Reissue Revised Statutes of Nebraska; to 3 change provisions relating to grants; to repeal the original 4 section; and to declare an emergency.

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

Section 1. Section 81-3720, Reissue Revised Statutes of Nebraska, is
 amended to read:

81-3720 (1)(a) The County Visitors Improvement Fund shall be administered by the governing body of the county with the advice of the visitors committee created pursuant to section 81-3717. The fund shall be used to make grants for expanding and improving facilities at any existing visitor attraction, acquiring or expanding exhibits for existing visitor attractions, constructing visitor attractions, or planning or developing such expansions, improvements, or construction.

(b) Grants shall be available for any visitor attraction in the
county owned by the public or any nonprofit organization, the primary
purpose of which is to operate the visitor attraction.

13 (c) Grants may be made for a specified annual amount not to exceed the greater of the proceeds derived from a sales tax rate of one percent 14 imposed by a county for a County Visitors Improvement Fund or two 15 16 thousand five hundred dollars. Grants may be made for a term of years not to exceed twenty years and may be pledged by the recipient to secure 17 bonds issued to finance expansion, improvement, or construction of a 18 19 visitor attraction. Any grant made for a term of years shall be funded each year in accordance with any agreement contained in the grant 20 21 contract.

22 (d) No bonds issued by a grant recipient which pledges grant funds shall constitute a debt, liability, or general obligation of the county 23 24 levying the tax or a pledge of the faith and credit of the county levying 25 the tax but shall be payable solely from grant funds. Each bond issued by any grant recipient which pledges grant funds shall contain on the face 26 thereof a statement that neither the faith and credit nor the taxing 27 power of the county levying the tax is pledged to the payment of the 28 principal of or the interest on such bond. 29

30 (2) For purposes of this section and section 81-3717, visitor
31 attraction means a defined location open to the public, which location is

-2-

of educational, cultural, historical, artistic, or recreational
 significance or provides entertainment or in which are exhibits,
 displays, or performances of educational, cultural, historic, artistic,
 or entertainment value.

5 Sec. 2. Original section 81-3720, Reissue Revised Statutes of
6 Nebraska, is repealed.

Sec. 3. Since an emergency exists, this act takes effect when
passed and approved according to law.