

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 78

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 76-901, 76-903, and 77-1327, Reissue Revised Statutes of
3 Nebraska; to adopt the Domestic Violence and Sex Trafficking
4 Survivor Assistance Act; to change the rate and allocation of the
5 documentary stamp tax; to harmonize provisions; and to repeal the
6 original sections.

7 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; and

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;

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
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 76-901, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 76-901 There is hereby imposed a tax on the grantor executing the
29 deed as defined in section 76-203 upon the transfer of a beneficial
30 interest in or legal title to real estate at the rate of two dollars and
31 ~~thirty-two~~ ~~twenty-five~~ cents for each one thousand dollars value or

1 fraction thereof. For purposes of sections 76-901 to 76-908, value means
2 (1) in the case of any deed, not a gift, the amount of the full actual
3 consideration thereof, paid or to be paid, including the amount of any
4 lien or liens assumed, and (2) in the case of a gift or any deed with
5 nominal consideration or without stated consideration, the current market
6 value of the property transferred. Such tax shall be evidenced by stamps
7 to be attached to the deed. All deeds purporting to transfer legal title
8 or beneficial interest shall be presumed taxable unless it clearly
9 appears on the face of the deed or sufficient documentary proof is
10 presented to the register of deeds that the instrument is exempt under
11 section 76-902.

12 **Sec. 6.** Section 76-903, Reissue Revised Statutes of Nebraska, is
13 amended to read:

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

1 Fund, ~~and~~ thirty cents of such amount to the Behavioral Health Services
2 Fund, and seven cents of such amount to the Domestic Violence and Sex
3 Trafficking Survivor Housing Assistance Fund.

4 **Sec. 7.** Section 77-1327, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 77-1327 (1) It is the intent of the Legislature that accurate and
7 comprehensive information be developed by the Property Tax Administrator
8 and made accessible to the taxing officials and property owners in order
9 to ensure the uniformity and proportionality of the assessments of real
10 property valuations in the state in accordance with law and to provide
11 the statistical and narrative reports pursuant to section 77-5027.

12 (2) All transactions of real property for which the statement
13 required in section 76-214 is filed shall be available for development of
14 a sales file by the Property Tax Administrator. All transactions with
15 stated consideration of more than one hundred dollars or upon which more
16 than two dollars and thirty-two ~~twenty-five~~ cents in documentary stamp
17 taxes are paid shall be considered sales. All sales shall be deemed to be
18 arm's length transactions unless determined to be otherwise under
19 professionally accepted mass appraisal techniques. The Department of
20 Revenue shall not overturn a determination made by a county assessor
21 regarding the qualification of a sale unless the department reviews the
22 sale and determines through the review that the determination made by the
23 county assessor is incorrect.

24 (3) The Property Tax Administrator annually shall make and issue
25 comprehensive assessment ratio studies of the average level of
26 assessment, the degree of assessment uniformity, and the overall
27 compliance with assessment requirements for each major class of real
28 property subject to the property tax in each county. The comprehensive
29 assessment ratio studies shall be developed in compliance with
30 professionally accepted mass appraisal techniques and shall employ such
31 statistical analysis as deemed appropriate by the Property Tax

1 Administrator, including measures of central tendency and dispersion. The
2 comprehensive assessment ratio studies shall be based upon the sales file
3 as developed in subsection (2) of this section and shall be used by the
4 Property Tax Administrator for the analysis of the level of value and
5 quality of assessment for purposes of section 77-5027 and by the Property
6 Tax Administrator in establishing the adjusted valuations required by
7 section 79-1016. Such studies may also be used by assessing officials in
8 establishing assessed valuations.

9 (4) For purposes of determining the level of value of agricultural
10 and horticultural land subject to special valuation under sections
11 77-1343 to 77-1347.01, the Property Tax Administrator shall annually make
12 and issue a comprehensive study developed in compliance with
13 professionally accepted mass appraisal techniques to establish the level
14 of value if in his or her opinion the level of value cannot be developed
15 through the use of the comprehensive assessment ratio studies developed
16 in subsection (3) of this section.

17 (5) County assessors and other taxing officials shall electronically
18 report data on the assessed valuation and other features of the property
19 assessment process for such periods and in such form and content as the
20 Property Tax Administrator shall deem appropriate. The Property Tax
21 Administrator shall so construct and maintain the system used to collect
22 and analyze the data to enable him or her to make intracounty comparisons
23 of assessed valuation, including school districts and other political
24 subdivisions, as well as intercounty comparisons of assessed valuation,
25 including school districts and other political subdivisions. The Property
26 Tax Administrator shall include analysis of real property sales pursuant
27 to land contracts and similar transfers at the time of execution of the
28 contract or similar transfer.

29 **Sec. 8.** Original sections 76-901, 76-903, and 77-1327, Reissue
30 Revised Statutes of Nebraska, are repealed.