

AMENDMENTS TO LB1317  
(Amendments to E&R amendments, ER129)

Introduced by von Gillern, 4.

1           1. Strike sections 78 and 86 and insert the following new sections:

2           Sec. 51. Section 18-1208, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4           18-1208 (1) Except as otherwise provided in this section, after July  
5 19, 2012, a municipality may impose a new occupation tax or increase the  
6 rate of an existing occupation tax, which new occupation tax or increased  
7 rate of an existing occupation tax is projected to generate annual  
8 occupation tax revenue in excess of the applicable amount listed in  
9 subsection (2) of this section, pursuant to section 14-109, 15-202,  
10 15-203, 16-205, or 17-525 if the question of whether to impose the tax or  
11 increase the rate of an existing occupation tax has been submitted at an  
12 election held within the municipality and in which all registered voters  
13 shall be entitled to vote on the question. The officials of the  
14 municipality shall order the submission of the question by submitting a  
15 certified copy of the resolution proposing the tax or tax rate increase  
16 to the election commissioner or county clerk at least fifty days before  
17 the election. The election shall be conducted in accordance with the  
18 Election Act. If a majority of the votes cast upon the question are in  
19 favor of the new tax or increased rate of an existing occupation tax,  
20 then the governing body of such municipality shall be empowered to impose  
21 the new tax or to impose the increased tax rate. If a majority of those  
22 voting on the question are opposed to the new tax or increased rate, then  
23 the governing body of the municipality shall not impose the new tax or  
24 increased rate but shall maintain any existing occupation tax at its  
25 current rate.

26           (2) The applicable amount of annual revenue for each new occupation

1 tax or annual revenue raised by the increased rate for an existing  
2 occupation tax for purposes of subsection (1) of this section is:

- 3 (a) For cities of the metropolitan class, six million dollars;
- 4 (b) For cities of the primary class, three million dollars;
- 5 (c) For cities of the first class, seven hundred thousand dollars;

6 and

- 7 (d) For cities of the second class and villages, three hundred  
8 thousand dollars.

9 (3) After July 19, 2012, a municipality shall not be required to  
10 submit the following questions to the registered voters:

11 (a) Whether to change the rate of an occupation tax imposed for a  
12 specific project which does not provide for deposit of the tax proceeds  
13 in the municipality's general fund; or

14 (b) Whether to terminate an occupation tax earlier than the  
15 determinable termination date under the original question submitted to  
16 the registered voters.

17 This subsection applies to occupation taxes imposed prior to, on, or  
18 after July 19, 2012.

19 (4) This section shall ~~The provisions of this section do~~ not apply  
20 to (a) an occupation tax subject to section 86-704 or (b) a municipality  
21 imposing an occupation tax within that portion of a good life district  
22 established pursuant to the Good Life Transformational Projects Act which  
23 is located within the corporate limits of such municipality if the good  
24 life district applicant has approved of the occupation tax. The changes  
25 made in this subdivision by this legislative bill shall not be construed  
26 to invalidate an occupation tax imposed prior to the operative date of  
27 this section.

28 (5) No later than ninety days after the end of the fiscal year, each  
29 municipality that imposes or increases any occupation tax as provided  
30 under this section shall provide an annual report on the collection and  
31 use of such occupation tax. The report shall be posted on the

1 municipality's public website or made available for public inspection at  
2 a location designated by the municipality. The report shall include, but  
3 not be limited to:

4 (a) A list of all such occupation taxes collected by the  
5 municipality;

6 (b) The amount generated annually by each such occupation tax;

7 (c) Whether funds generated by each such occupation tax are  
8 deposited in the general fund, cash funds, or other funds of the  
9 municipality;

10 (d) Whether any such occupation tax is dedicated for a specific  
11 purpose, and if so, the amount dedicated for such purpose; and

12 (e) The scheduled or projected termination date, if any, of each  
13 such occupation tax.

14 Sec. 64. (1) For purposes of this section, restricted entity means:

15 (a) Any person or entity identified on the sanctions lists  
16 maintained by the Office of Foreign Assets Control of the United States  
17 Department of the Treasury;

18 (b) Any person or foreign government or entity determined by the  
19 United States Secretary of Commerce to have engaged in a long-term  
20 pattern or serious instances of conduct significantly adverse to the  
21 national security of the United States pursuant to 15 C.F.R. 7.4; or

22 (c) Any person or foreign government or entity designated as a  
23 restricted entity by the Governor or a state agency under the authority  
24 of any other statute.

25 (2)(a) To the extent practical, state agencies shall require a  
26 certificate from the recipient of state funds or any funds administered  
27 by a state agency used for the installation or purchase of commercial  
28 electric vehicle charging stations or a direct-current, fast-charging  
29 stations certifying that all component parts of a commercial electric  
30 vehicle charging station or a direct-current, fast-charging station which  
31 are capable of storing data, transmitting information via internet

1 connection, or remotely controlling the operation of the commercial  
2 electric vehicle charging station or direct-current, fast-charging  
3 station are not to be produced, manufactured, or assembled by a  
4 restricted entity.

5 (b) The Governor may waive this requirement.

6 Sec. 73. Section 77-2701.02, Revised Statutes Supplement, 2023, is  
7 amended to read:

8 77-2701.02 Pursuant to section 77-2715.01:

9 (1) Until July 1, 1998, the rate of the sales tax levied pursuant to  
10 section 77-2703 shall be five percent;

11 (2) Commencing July 1, 1998, and until July 1, 1999, the rate of the  
12 sales tax levied pursuant to section 77-2703 shall be four and one-half  
13 percent;

14 (3) Commencing July 1, 1999, and until the start of the first  
15 calendar quarter after July 20, 2002, the rate of the sales tax levied  
16 pursuant to section 77-2703 shall be five percent;

17 (4) Commencing on the start of the first calendar quarter after July  
18 20, 2002, and until July 1, 2023, the rate of the sales tax levied  
19 pursuant to section 77-2703 shall be five and one-half percent;~~and~~

20 (5) Commencing July 1, 2023, and until July 1, 2024, the rate of the  
21 sales tax levied pursuant to section 77-2703 shall be five and one-half  
22 percent, except that such rate shall be two and three-quarters percent on  
23 transactions occurring within a good life district as defined in section  
24 77-4403; and -

25 (6) Commencing July 1, 2024, the rate of the sales tax levied  
26 pursuant to section 77-2703 shall be five and one-half percent, except  
27 that such rate shall be two and three-quarters percent on transactions  
28 that occur within that portion of a good life district established  
29 pursuant to the Good Life Transformational Projects Act which is located  
30 within the corporate limits of a city or village.

31 Sec. 81. Section 77-4405, Revised Statutes Supplement, 2023, is

1 amended to read:

2 77-4405 (1) If the department finds that the project described in  
3 the application meets the eligibility requirements of this section, the  
4 application shall be approved.

5 (2) A project is eligible if:

6 (a) The applicant demonstrates that the total new development costs  
7 of the project will exceed:

8 (i) One billion dollars if the project will be located in a city of  
9 the metropolitan class;

10 (ii) Seven hundred fifty million dollars if the project will be  
11 located in a city of the primary class;

12 (iii) Five hundred million dollars if the project will be located in  
13 a city of the first class, city of the second class, or village within a  
14 county with a population of one hundred thousand inhabitants or more; or

15 (iv) One hundred million dollars if the project will be located in a  
16 city of the first class, city of the second class, or village within a  
17 county with a population of less than one hundred thousand inhabitants;

18 (b) The applicant demonstrates that the project will directly or  
19 indirectly result in the creation of:

20 (i) One thousand new jobs if the project will be located in a city  
21 of the metropolitan class;

22 (ii) Five hundred new jobs if the project will be located in a city  
23 of the primary class;

24 (iii) Two hundred fifty new jobs if the project will be located in a  
25 city of the first class, city of the second class, or village within a  
26 county with a population of one hundred thousand inhabitants or more; or

27 (iv) Fifty new jobs if the project will be located in a city of the  
28 first class, city of the second class, or village within a county with a  
29 population of less than one hundred thousand inhabitants; and

30 (c)(i) For a project that will be located in a county with a  
31 population of one hundred thousand inhabitants or more, the applicant

1 demonstrates that, upon completion of the project, at least twenty  
2 percent of sales at the project will be made to persons residing outside  
3 the State of Nebraska or the project will generate a minimum of six  
4 hundred thousand visitors per year who reside outside the State of  
5 Nebraska and the project will attract new-to-market retail to the state  
6 and will generate a minimum of three million visitors per year; or

7 (ii) For a project that will be located in a county with a  
8 population of less than one hundred thousand inhabitants, the applicant  
9 demonstrates that, upon completion of the project, at least twenty  
10 percent of sales at the project will be made to persons residing outside  
11 the State of Nebraska.

12 (3) The applicant must certify that any anticipated diversion of  
13 state sales tax revenue will be offset or exceeded by sales tax paid on  
14 anticipated development costs, including construction to real property,  
15 during the same period.

16 (4) A project is not eligible if the project includes a licensed  
17 racetrack enclosure or an authorized gaming operator as such terms are  
18 defined in section 9-1103, except that this subsection shall not apply to  
19 infrastructure or facilities that are (a) publicly owned or (b) used by  
20 or at the direction of the Nebraska State Fair Board, so long as no  
21 gaming devices or games of chance are expected to be operated by an  
22 authorized gaming operator within any such facilities.

23 (5) Approval of an application under this section shall establish  
24 the good life district as that area depicted in the map accompanying the  
25 application as submitted pursuant to subdivision (1)(b) of section  
26 77-4404. Such district shall last for thirty ~~twenty-five~~ years and shall  
27 not exceed two thousand acres in size if in a city of the metropolitan  
28 class or three thousand acres in size if in any other class of city or  
29 village.

30 (6)(a) Prior to July 1, 2024, any transactions occurring within a  
31 good life district shall be subject to a reduced state sales tax rate as

1 provided in subdivision (5) of section 77-2701.02.

2 (b) On and after July 1, 2024, any transactions occurring within a  
3 good life district shall be subject to a reduced state sales tax rate as  
4 provided in subdivision (6) of section 77-2701.02.

5 (7) After establishment of a good life district pursuant to this  
6 section, a good life district applicant may adjust the boundaries of the  
7 district by filing an amended map with the department and updates or  
8 supplements to the application materials originally submitted by the good  
9 life district applicant to demonstrate the eligibility criteria in  
10 subsection (2) of this section will be met after the boundaries are  
11 adjusted. The department shall approve the new boundaries on the  
12 following conditions:

13 (a) The department determines that the eligibility criteria in  
14 subsection (2) of this section will continue to be met after the proposed  
15 boundary adjustment based on the materials submitted by the good life  
16 district applicant; and

17 (b) For any area being removed from the district:

18 (i) The department shall solicit and receive from the city or  
19 village in which all or a portion of the good life district is located  
20 confirmation that no area being removed is attributable to local sources  
21 of revenue which have been or are expected to be pledged for payment of  
22 bonds issued pursuant to the Good Life District Economic Development Act;  
23 and

24 (ii) Either the department has received written consent from the  
25 owners of real estate proposed to be removed from the good life district,  
26 or a hearing is held by the department in the manner described in this  
27 subdivision and the department finds that the removal of the affected  
28 property is in the best interests of the state and that the removal is  
29 not inconsistent with the approved application for the good life  
30 district. Such hearing must be held at least forty-five days after  
31 delivering written notice via certified mail to the owners of record for

1 the affected real estate proposed to be removed from the good life  
2 district. The hearing must be open to the public and for the stated  
3 purpose of hearing testimony regarding the proposed removal of property  
4 from the good life district. Attendees must be given the opportunity to  
5 speak and submit documentary evidence at, prior to, or contemporaneously  
6 with such hearing for the department to consider in making its findings.

7 (8) After establishment of a good life district pursuant to this  
8 section, but within twelve months after the approval of the original  
9 application or after any modification is made to the boundaries of a good  
10 life district pursuant to this section, a city or village in which any  
11 part of the applicable good life district is located may file a  
12 supplemental request to the department to increase the size of the good  
13 life district by up to one thousand acres. Such supplemental request  
14 shall be accompanied by such materials and certifications necessary to  
15 demonstrate that such increase would not negatively impact the criteria  
16 that were necessary for the original establishment of such good life  
17 district.

18 (9) After establishment of a good life district pursuant to this  
19 section and after any modification is made to the boundaries of a good  
20 life district pursuant to this section, the department shall transmit to  
21 any city or village which includes such good life district within its  
22 boundaries or within its extraterritorial zoning jurisdiction (a) all  
23 information held by the department related to the application and  
24 approval of the application, (b) all documentation which describes the  
25 property included within the good life district, and (c) all  
26 documentation transmitted to the applicant for such good life district  
27 with approval of the application and establishment of the good life  
28 district. Such city or village shall be subject to the same  
29 confidentiality restrictions as provided in subsection (3) of section  
30 77-4404, except that all such documents, plans, and specifications  
31 included in the application which the city or village determine define or



1 describe the project may be provided upon written request of any person  
2 who owns property in the applicable good life district.

3 (10) After establishment of a good life district that exceeds one  
4 thousand acres in size, the good life district applicant may apply to the  
5 department to establish development and design standards for the good  
6 life district. Such standards may include, but are not limited to,  
7 standards for architectural design, landscape design, construction  
8 materials, and sustainability, but may not require property owners to  
9 utilize specific contractors, professionals, suppliers, or service  
10 providers. The department may approve the standards after holding a  
11 hearing after one hundred eighty days' notice to all property owners in  
12 the district if the department finds that the standards will ensure a  
13 comprehensive and cohesive character and aesthetic for development in the  
14 good life district, and that the standards will further the purposes of  
15 the Good Life Transformational Projects Act. The development and design  
16 standards must be commercially reasonable and consistent with terminology  
17 and accepted practices in the architecture industry, must not conflict  
18 with any building code or other similar law or regulation, and must not  
19 impose an undue burden on property owners in the district. If approved,  
20 the standards shall apply to all new construction inside of the good life  
21 district. Notwithstanding the foregoing, any such standards established  
22 by the department shall be in addition and supplemental to any local  
23 zoning, building code, comprehensive plan, or similar requirements of the  
24 city or village, which requirements of the city or village shall control  
25 to the extent of any conflict with any design standards established by  
26 the department.

27 (11) Demonstration of meeting the required new development costs for  
28 purposes of subdivision (2)(a) of this section may be established by  
29 evidence submitted by the good life district applicant, the city or  
30 village where the good life district is located, or any other person  
31 which submits satisfactory evidence to the department.

1           (12) It is the intent of the Legislature to encourage public-private  
2 partnerships to build the infrastructure within a good life district that  
3 (a) is adjacent to a controlled-access highway that is part of the  
4 National System of Interstate and Defense Highways and (b) is located  
5 within a county with a population of one hundred thousand inhabitants or  
6 more. Notwithstanding any other provision of law, the city where such a  
7 good life district is located shall agree with the good life district  
8 applicant that the applicant shall construct and pay for the  
9 infrastructure, including interchanges, roads, sewer, water lines, and  
10 traffic signals, within the district and the city shall reduce the local  
11 option sales tax imposed under section 77-27,142 within the district to  
12 one-half cent for the duration of the good life district and shall levy  
13 occupation taxes within the district in an amount agreed to by the  
14 applicant and the city. It is the intent of the Legislature that such  
15 agreement is to be made within sixty days after the operative date of  
16 this section.

17           ~~(6) Upon establishment of a good life district under this section,~~  
18 ~~any transactions occurring within the district shall be subject to a~~  
19 ~~reduced sales tax rate as provided in section 77-2701.02.~~

20           Sec. 82. Section 77-4406, Revised Statutes Supplement, 2023, is  
21 amended to read:

22           77-4406   (1) The department shall terminate a good life district  
23 established pursuant to section 77-4405 if:

24           (a) Commitments for ten percent of the investment threshold required  
25 under subdivision (2)(a) of section 77-4405 have not been made within  
26 three years after establishment of such district;

27           (b) Commitments for fifty percent of the investment threshold  
28 required under subdivision (2)(a) of section 77-4405 have not been made  
29 within seven years after establishment of such district; or

30           (c) Commitments for seventy-five percent of the investment threshold  
31 required under subdivision (2)(a) of section 77-4405 have not been made

1 ~~the applicant has not met seventy-five percent of the investment~~  
2 ~~threshold required under subdivision (2)(a) of section 77-4405~~ within ten  
3 years after establishment of such district.

4 (2) The department shall measure the amount of commitments for such  
5 investment from evidence submitted by the good life district applicant,  
6 the city or village in which all or a portion of the district is located,  
7 or any other source determined appropriate by the department.

8 Sec. 90. Section 85-2603, Revised Statutes Supplement, 2023, is  
9 amended to read:

10 85-2603 (1)(a) ~~(1)~~ A law enforcement officer shall be entitled to a  
11 waiver of one hundred percent of the resident tuition charges of any  
12 state university, state college, or community college if the officer:

13 ~~(a) Maintains satisfactory performance with his or her law~~  
14 ~~enforcement agency;~~

15 (i) Possesses a law enforcement officer certificate under sections  
16 81-1401 to 81-1414.19, unless the Nebraska Police Standards Advisory  
17 Council revoked or suspended such certificate or limited certificate  
18 under subdivision (6) of section 81-1403 and the Nebraska Commission on  
19 Law Enforcement and Criminal Justice has reviewed and approved such  
20 revocation or suspension;

21 (ii) ~~(b)~~ Meets all admission requirements of the state university,  
22 state college, or community college;

23 (iii) ~~(c)~~ Pursues studies leading to a degree that relates to a  
24 career in law enforcement from an associate degree program or a  
25 baccalaureate degree program;~~and~~

26 (iv) Submits the certificate of verification required by subsection  
27 (4) of this section; and

28 (v) Files ~~(d) For an officer applying for a waiver after September~~  
29 ~~2, 2023, files~~ with the Department of Revenue documentation showing proof  
30 of employment as a law enforcement officer and proof of residence in  
31 Nebraska each year such officer or such officer's legal dependent applies

1 for and receives the tuition waiver.

2 (b) The officer may receive the tuition waiver for up to five years  
3 if he or she otherwise continues to be eligible for participation.

4 (2)(a) (2) Any legal dependent of a law enforcement officer who  
5 satisfies subsection (1) of this section ~~maintains satisfactory~~  
6 ~~performance with such law enforcement officer's law enforcement agency~~  
7 shall be entitled to a tuition waiver of one hundred percent of the  
8 resident tuition charges of any state university, state college, or  
9 community college for an associate or baccalaureate degree program if the  
10 legal dependent:

11 (i) Executes ~~executes~~ an agreement ~~with the state~~ in accordance with  
12 section 85-2605; -

13 (ii) Has not previously earned a baccalaureate degree;

14 (iii) Completes and submits to the United States Department of  
15 Education a Free Application for Federal Student Aid;

16 (iv) Submits a document to the state university, state college, or  
17 community college confirming that the legal dependent has satisfied  
18 subdivision (2)(a)(iii) of this section. Such document shall be submitted  
19 in a form and manner as prescribed by the state university, state  
20 college, or community college; and

21 (v) Submits the certificate of verification required by subsection  
22 (4) of this section.

23 (b) The legal dependent may receive the tuition waiver for up to  
24 five years if the law enforcement officer and the legal dependent  
25 continue to be eligible for participation. The five years of tuition  
26 waiver eligibility starts once the legal dependent applies for and  
27 receives the tuition waiver for the first time and is available to such  
28 legal dependent for the next consecutive five years.

29 (3) The state university, state college, or community college shall  
30 waive one hundred percent of the officer's or the legal dependent's  
31 tuition remaining due after subtracting awarded federal financial aid

1 grants and state scholarships and grants for an eligible law enforcement  
2 officer or legal dependent during the time the officer or legal dependent  
3 is enrolled. To remain eligible, the officer or legal dependent must  
4 comply with all requirements of the institution for continued attendance  
5 and award of an associate degree or a baccalaureate degree.

6 ~~(4)(a) (4)~~ An application for the tuition waiver shall include a  
7 verification of the law enforcement officer's satisfaction of subsection  
8 (1) of this section satisfactory performance as a law enforcement  
9 officer. It shall be the responsibility of the officer to obtain a  
10 certificate of verification from his or her superior ~~officer in such~~  
11 ~~officer's law enforcement agency~~ attesting to such officer's satisfaction  
12 of subsection (1) of this section satisfactory performance. The officer  
13 shall include the certificate of verification when the officer or the  
14 officer's legal dependent is applying to the state university, state  
15 college, or community college in order to obtain tuition waiver upon  
16 initial enrollment.

17 (b) The death of a law enforcement officer in the line of duty which  
18 occurs after submission of an application for a tuition waiver shall not  
19 disqualify such officer's otherwise eligible legal dependent from  
20 receiving the tuition waiver. In such case, in lieu of submitting the  
21 certificate of verification provided for in subdivision (4)(a) of this  
22 section, the legal dependent shall submit a certificate of verification  
23 from the officer's superior attesting that:

24 (i) At the time of such death, such officer satisfied subsection (1)  
25 of this section; and

26 (ii) Such officer died in the line of duty.

27 (5) Within forty-five days after receipt of a completed application,  
28 the state university, state college, or community college shall send  
29 written notice of the law enforcement officer's or legal dependent's  
30 eligibility or ineligibility for the tuition waiver. If the officer or  
31 legal dependent is determined not to be eligible for the tuition waiver,

1 the notice shall include the reason or reasons for such determination ~~and~~  
2 ~~an indication that an appeal of the determination may be made pursuant to~~  
3 ~~the Administrative Procedure Act.~~

4 2. On page 2, strike lines 5 through 17 and insert the following new  
5 subdivision:

6 "(4) Eligible costs means payment and reimbursement of (a) the costs  
7 of acquisition, planning, engineering, designing, financing,  
8 construction, improvement, rehabilitation, renewal, replacement, repair,  
9 landscaping, irrigation, and maintenance of privately and publicly owned  
10 real estate, buildings, improvements, fixtures, equipment, and other  
11 physical assets within a good life district and debt service on such real  
12 estate, buildings, improvements, fixtures, equipment, and other physical  
13 assets, (b) the costs of construction and acquisition of publicly owned  
14 infrastructure and publicly owned property rights within or related to a  
15 good life district, (c) the costs of development, acquisition,  
16 maintenance, and enhancement of technology assets to include hardware,  
17 software, and related intellectual property, if the initial exclusive use  
18 of such property is in or related to the good life district program area,  
19 (d) the costs of marketing, tenant improvement allowances, and tenant and  
20 customer acquisition and retention, and (e) city costs related to  
21 implementing, operating, and funding a good life district economic  
22 development program;".

23 3. On page 6, strike beginning with "Provided" in line 22 through  
24 "the" in line 24 and insert "The".

25 4. On page 7, line 4, after the period insert "The city shall not  
26 enter into a contract or agreement with a qualifying business for  
27 assistance that uses local sources of revenue collected from property  
28 owned by the good life district applicant unless the contract or  
29 agreement is approved by the good life district applicant. This  
30 subsection shall not be construed to provide a city with any power it  
31 would not otherwise have by law to restrict a business lawfully permitted

1 to operate in this state from locating in a good life district."; and in  
2 line 30 after "to" insert "the greater of (a) the difference between the  
3 state sales tax rate levied in general and the state sales tax rate  
4 levied on transactions occurring within a good life district or (b)".

5 5. On page 9, line 4, after "ordinance" insert ", or dedicated to  
6 pay such expenses as agreed to between the city and the good life  
7 district applicant".

8 6. On page 32, line 17, strike "twenty-five" and insert "ten".

9 7. On page 61, line 6, after "operator" insert "that is a private  
10 person or privately owned partnership, privately owned corporation, or  
11 other privately owned business".

12 8. Correct the operative date and repealer sections so that:

13 a. Section 90 added by this amendment becomes operative three  
14 calendar months after the adjournment of this legislative session; and

15 b. Sections 51, 64, 73, 81, and 82 added by this amendment become  
16 operative on their effective date.

17 9. Renumber the remaining sections and correct internal references  
18 accordingly.