

AMENDMENTS TO LB 806

(Amendments to E & R amendments, ER229)

Introduced by Lautenbaugh

1           1. Insert the following new sections:

2           Sec. 7. Section 13-3102, Revised Statutes Cumulative  
3 Supplement, 2010, is amended to read:

4           13-3102 For purposes of the Sports Arena Facility  
5 Financing Assistance Act:

6           (1) Board means a board consisting of the Governor,  
7 the State Treasurer, the chairperson of the Nebraska Investment  
8 Council, the chairperson of the Nebraska State Board of Public  
9 Accountancy, and a professor of economics on the faculty of a  
10 state postsecondary educational institution appointed to a two-year  
11 term on the board by the Coordinating Commission for Postsecondary  
12 Education. For administrative and budget purposes only, the board  
13 shall be considered part of the Department of Revenue;

14           (2) Bond means a general obligation bond, redevelopment  
15 bond, lease-purchase bond, revenue bond, or combination of any such  
16 bonds;

17           (3) Eligible sports arena facility means:

18           (a) Any publicly owned, enclosed, and  
19 temperature-controlled building primarily used for sports  
20 that has a permanent seating capacity of at least three thousand  
21 but no more than seven thousand seats and in which initial  
22 occupancy occurs on or after July 1, 2010. Eligible sports arena

1 facility includes stadiums, arenas, dressing and locker facilities,  
2 concession areas, parking facilities, and onsite administrative  
3 offices connected with operating the facilities; and

4 (b) Any racetrack enclosure licensed by the State Racing  
5 Commission in which initial occupancy occurs on or after July 1,  
6 2010, including concession areas, parking facilities, and onsite  
7 administrative offices connected with operating the racetrack,  
8 including, but not limited to, expansion of racetrack enclosures  
9 licensed by the commission in 2013;

10 (4) General obligation bond means any bond or refunding  
11 bond issued by a political subdivision and which is payable from  
12 the proceeds of an ad valorem tax;

13 (5) Increase in state sales tax revenue means the amount  
14 of state sales tax revenue collected by a nearby retailer during  
15 the fiscal year for which state assistance is calculated minus the  
16 amount of state sales tax revenue collected by the nearby retailer  
17 in the fiscal year that ended immediately preceding the date of  
18 occupancy of the eligible sports arena facility, except that the  
19 amount of state sales tax revenue of a nearby retailer shall not be  
20 less than zero;

21 (6) Nearby retailer means a retailer as defined in  
22 section 77-2701.32 that is located within six hundred yards of an  
23 eligible sports arena facility, measured from the facility but not  
24 from any parking facility or other structure. The term includes  
25 a subsequent owner of a nearby retailer operating at the same  
26 location;

27 (7) New state sales tax revenue means:

1           (a) For nearby retailers that commenced collecting state  
2 sales tax during the period of time beginning twenty-four months  
3 prior to occupancy of the eligible sports arena facility and  
4 ending twenty-four months after the occupancy of the eligible  
5 sports arena facility, one hundred percent of the state sales tax  
6 revenue collected by the nearby retailer and sourced under sections  
7 77-2703.01 to 77-2703.04 to a location within six hundred yards of  
8 the eligible sports arena facility; and

9           (b) For nearby retailers that commenced collecting state  
10 sales tax prior to twenty-four months prior to occupancy of the  
11 eligible sports arena facility, the increase in state sales tax  
12 revenue collected by the nearby retailer and sourced under sections  
13 77-2703.01 to 77-2703.04 to a location within six hundred yards of  
14 the facility;

15           (8) Political subdivision means any city, village, or  
16 county; and

17           (9) Revenue bond means any bond or refunding bond issued  
18 by a political subdivision which is limited or special rather than  
19 a general obligation bond of the political subdivision and which is  
20 not payable from the proceeds of an ad valorem tax.

21           Sec. 8. If any section in this act or any part of any  
22 section is declared invalid or unconstitutional, the declaration  
23 shall not affect the validity or constitutionality of the remaining  
24 portions.

25           2. On page 2, line 8, after the period insert "If  
26 the use of historic horseracing machines at licensed racetrack  
27 enclosures as regulated by the commission results in a final

1 order of a court of competent jurisdiction determining that such  
2 activity allows for any Class III gaming as defined in the federal  
3 Indian Gaming Regulatory Act with the exception of horseracing,  
4 the authorization of wagering on historic horseracing under this  
5 subdivision and sections 2 to 4 of this act terminates one year  
6 after the date of the final order. All licenses issued pursuant  
7 to this subdivision and the authorization to license and regulate  
8 under this subdivision terminate after four years of continuous use  
9 of historic horseracing machines, starting from the date of the  
10 original order of the commission permitting the use, unless the  
11 commission determines that (a) a racetrack enclosure is constructed  
12 in a county which contains a city of the primary class and (b)  
13 racetrack enclosures at which historic horseracing machines are in  
14 use for four years of continuous use, starting from the date of  
15 the original order of the commission permitting the use, have (i)  
16 a thirty percent increase in the number of days of live horseraces  
17 compared to the number of days of live horseraces in 2011 for  
18 racetrack enclosures located in any county that does not contain  
19 a city of the metropolitan class or a forty percent increase in  
20 the number of days of live horseraces compared to the number of  
21 days of live horseraces in 2011 for racetrack enclosures located  
22 in a county that does contain a city of the metropolitan class or  
23 (ii) a twenty-five percent increase in the purse at the racetrack  
24 enclosure compared to the purse at the racetrack enclosure in  
25 2011.".

26           3. On page 4, line 12, strike "equitable treatment  
27 of equine species" and insert "programs which facilitate equine

1 therapy for youth and veterans and programs which promote equine  
2 and equestrian activities in Nebraska".

3           4. Renumber the remaining section and correct the  
4 repealer accordingly.