

AMENDMENTS TO LB 335

(Amendments to E & R amendments, AM7092)

1 1. Insert the following new section:

2 "Section 1. Section 13-518, Revised Statutes Supplement,
3 2000, is amended to read:

4 13-518. For purposes of sections 13-518 to 13-522:

5 (1) Allowable growth means (a) for governmental units
6 other than community colleges, the percentage increase in taxable
7 valuation in excess of the base limitation established under
8 section 77-3446, if any, due to improvements to real property as a
9 result of new construction, additions to existing buildings, any
10 improvements to real property which increase the value of such
11 property, and any increase in valuation due to annexation and any
12 personal property valuation over the prior year and (b) for
13 community colleges, the percentage increase in excess of the base
14 limitation, if any, in full-time equivalent students from the
15 second year to the first year preceding the year for which the
16 budget is being determined;

17 (2) Capital improvements means (a) acquisition of real
18 property or (b) acquisition, construction, or extension of any
19 improvements on real property;

20 (3) Governing body has the same meaning as in section
21 13-503;

22 (4) Governmental unit means every political subdivision
23 which has authority to levy a property tax or authority to request

1 levy authority under section 77-3443 except sanitary and
2 improvement districts which have been in existence for five years
3 or less and school districts;

4 (5) Qualified sinking fund means a fund or funds
5 maintained separately from the general fund to pay for acquisition
6 or replacement of tangible personal property with a useful life of
7 five years or more which is to be undertaken in the future but is
8 to be paid for in part or in total in advance using periodic
9 payments into the fund. The term includes sinking funds under
10 subdivision (13) of section 35-508 for firefighting and rescue
11 equipment or apparatus;

12 (6) Restricted funds means (a) property tax, excluding
13 any amounts refunded to taxpayers, (b) payments in lieu of property
14 taxes, (c) local option sales taxes, (d) motor vehicle taxes, (e)
15 state aid, (f) transfers of surpluses from any user fee, permit
16 fee, or regulatory fee if the fee surplus is transferred to fund a
17 service or function not directly related to the fee and the costs
18 of the activity funded from the fee, (g) any funds excluded from
19 restricted funds for the prior year because they were budgeted for
20 capital improvements but which were not spent and are not expected
21 to be spent for capital improvements, and (h) any excess tax
22 collections returned to the county under section 77-1776; and

23 (7) State aid means:

24 (a) For all governmental units, state aid paid pursuant
25 to sections 60-305.15 and 77-3523;

26 (b) For municipalities, state aid to municipalities paid
27 pursuant to sections 18-2605, 39-2501 to 39-2520, 60-3007,

1 77-27,136, and 77-27,139.04 and insurance premium tax paid to
2 municipalities;

3 (c) For counties, state aid to counties paid pursuant to
4 sections 39-2501 to 39-2520, 47-119.01, 60-3001 to 60-3007,
5 77-27,136, and 77-3618, ~~and~~ insurance premium tax paid to counties,
6 and reimbursements to counties from the County Revenue Assistance
7 Fund under section 6 of this act;

8 (d) For community colleges, state aid to community
9 colleges paid under sections 85-1536 to 85-1537.01;

10 (e) For natural resources districts, state aid to natural
11 resources districts paid pursuant to section 77-27,136; and

12 (f) For educational service units, state aid appropriated
13 under section 79-1241.".

14 2. On page 7, after line 14 insert the following new
15 subsection:

16 "(6) For purposes of section 13-519, for any year in
17 which a county first seeks reimbursement from the County Revenue
18 Assistance Fund, the last prior year's total of restricted funds
19 shall be the last prior year's total of restricted funds plus any
20 increased amount budgeted for indigent defense services that is
21 required to develop a plan and meet the standards necessary to
22 qualify for reimbursement of expenses from the County Revenue
23 Assistance Fund."; and in line 16 strike "section" and insert
24 "sections 13-518 and".

25 3. Renumber the remaining sections and correct internal
26 references accordingly.