

AMENDMENTS TO LB 283

1           1.     Strike the original sections and all amendments  
2 thereto and insert the following sections:

3           "Section 1. (1) The Substance Abuse Treatment Fund is  
4 created. The fund shall consist of money allocated to the fund  
5 pursuant to sections 53-160 and 53-162, any money appropriated by  
6 the Legislature, and any gifts, bequests, or other contributions  
7 provided to the fund from any public or private entities.

8           (2) Any money in the Substance Abuse Treatment Fund  
9 available for investment shall be invested by the state investment  
10 officer pursuant to the Nebraska Capital Expansion Act and the  
11 Nebraska State Funds Investment Act.

12           Sec. 2. It is the intent of the Legislature that the  
13 Substance Abuse Treatment Fund be distributed by the State  
14 Treasurer as follows on an annual basis: To the Probation Program  
15 Cash Fund, one million five hundred thousand dollars;

16           (2) To the Parole Program Cash Fund, seven hundred fifty  
17 thousand dollars;

18           (3) To the Nebraska Commission on Law Enforcement and  
19 Criminal Justice, eight hundred fifty thousand dollars to establish  
20 new and fund existing adult drug courts and one hundred  
21 seventy-five thousand dollars to develop and operate a statewide  
22 substance abuse treatment tracking system;

23           (4) To the Office of Juvenile Services, five hundred  
24 thousand dollars to establish or expand substance abuse and mental

1 health treatment programs in facilities operated by the office;

2 (5) To the Office of Probation Administration, two  
3 hundred fifty thousand dollars to establish new or fund existing  
4 juvenile drug courts;

5 (6) To the Commission Grant Program established under the  
6 Juvenile Services Act, two hundred fifty thousand dollars;

7 (7) To the Division of Alcoholism, Drug Abuse, and  
8 Addiction Services of the Department of Health and Human Services,  
9 two million five hundred thousand dollars to support substance  
10 abuse treatment services and programs and to recruit and train  
11 certified alcohol and drug addiction counselors as follows:

12 (a) The division shall increase the availability of the  
13 number of short-term treatment beds in all mental health regions as  
14 defined in section 71-5002. It is the intent of the Legislature  
15 that the division utilize on an annual basis one million seven  
16 hundred fifty thousand dollars to carry out this subdivision;

17 (b) The division shall supplement the funding of services  
18 provided on a regional basis under the Nebraska Comprehensive  
19 Community Mental Health Services Act. It is the intent of the  
20 Legislature that the division utilize on an annual basis two  
21 hundred fifty thousand dollars to provide services pursuant to this  
22 subdivision; and

23 (c) The division shall provide for the recruitment of  
24 persons to become certified alcohol and substance abuse counselors  
25 and provide for services and programs to train alcohol and  
26 substance abuse counselors. Recruitment and training assistance  
27 may include individual scholarships, funding for providers of

1 recruitment and training services and programs, or continuing  
2 competency assistance. The division may contract with other public  
3 or private agencies to provide such services and programs. The  
4 division shall make reasonable efforts to recruit and train persons  
5 representing racial and ethnic minority groups and bilingual  
6 persons to ensure that culturally sensitive professionals will be  
7 available to a diverse population. It is the intent of the  
8 Legislature that the division utilize on an annual basis five  
9 hundred thousand dollars to provide recruitment and training  
10 services and programs pursuant to this subdivision.

11 The department may adopt and promulgate rules and  
12 regulations as necessary to implement subdivision (7) of this  
13 section; and

14 (8) To the Department of Health and Human Services, seven  
15 hundred fifty thousand dollars for minority and public health  
16 services, including substance abuse treatment and prevention  
17 services and programs that specifically target high-risk  
18 populations throughout the state.

19 Sec. 3. Section 53-160, Reissue Revised Statutes of  
20 Nebraska, is amended to read:

21 53-160. (1) For the purpose of raising revenue, a tax is  
22 imposed upon the privilege of engaging in business as a  
23 manufacturer or a wholesaler at a rate of ~~twenty-three~~ forty-one  
24 cents per gallon on all beer; ~~seventy-five~~ one dollar and  
25 thirty-five cents per gallon for wine containing not more than  
26 fourteen percent but not less than five-tenths of one percent of  
27 alcohol by volume and ~~one dollar and thirty-five~~ two dollars and

1 forty-five cents per gallon for wines and other dilute alcoholic  
2 beverages containing more than fourteen percent of alcohol by  
3 volume, except for wines produced in farm wineries; ~~five~~ seven  
4 cents per gallon for wine produced in farm wineries; and ~~three~~  
5 ~~dollars~~ five dollars and fifty cents per gallon on alcohol and  
6 spirits manufactured and sold by such manufacturer or shipped for  
7 sale in this state by such wholesaler in the course of such  
8 business. The gallonage tax imposed by this subsection shall be  
9 imposed only on alcoholic liquor upon which a federal excise tax is  
10 imposed.

11 (2) Manufacturers or wholesalers of alcoholic liquor  
12 shall be exempt from the payment of the gallonage tax on such  
13 alcoholic liquor upon satisfactory proof, including bills of lading  
14 furnished to the commission by affidavit or otherwise as the  
15 commission may require, that such alcoholic liquor was manufactured  
16 in this state but shipped out of the state for sale and consumption  
17 outside this state.

18 (3) Dry wines or fortified wines manufactured or shipped  
19 into this state solely and exclusively for sacramental purposes and  
20 uses shall not be subject to the gallonage tax.

21 (4) The gallonage tax shall not be imposed upon any  
22 alcoholic liquor, whether manufactured in or shipped into this  
23 state, when sold to a licensed nonbeverage user for use in the  
24 manufacture of any of the following when such products are unfit  
25 for beverage purposes: Patent and proprietary medicines and  
26 medicinal, antiseptic, and toilet preparations; flavoring extracts,  
27 syrups, food products, and confections or candy; scientific,

1 industrial, and chemical products, except denatured alcohol; or  
2 products for scientific, chemical, experimental, or mechanical  
3 purposes.

4 (5) The gallonage tax shall not be imposed upon the  
5 privilege of engaging in any business in interstate commerce or  
6 otherwise, which business may not, under the Constitution and  
7 statutes of the United States, be made the subject of taxation by  
8 this state.

9 (6) The gallonage tax shall be in addition to all other  
10 occupation or privilege taxes imposed by this state or by any  
11 municipal corporation or political subdivision thereof.

12 (7) The commission shall collect the gallonage tax and  
13 shall account for and remit to the State Treasurer at least once  
14 each week all money collected pursuant to this section. If any  
15 alcoholic liquor manufactured in or shipped into this state is sold  
16 to a licensed manufacturer or wholesaler of this state to be used  
17 solely as an ingredient in the manufacture of any beverage for  
18 human consumption, the tax imposed upon such manufacturer or  
19 wholesaler shall be reduced by the amount of the taxes which have  
20 been paid as to such alcoholic liquor so used under the Nebraska  
21 Liquor Control Act.

22 (8) The State Treasurer shall credit the ~~The~~ net proceeds  
23 of all revenue arising under this section ~~shall be credited~~ to the  
24 General Fund and the Substance Abuse Treatment Fund as follows:

25 (a) Beer -- twenty-nine cents per gallon to the General  
26 Fund and twelve cents per gallon to the Substance Abuse Treatment  
27 Fund;

1           (b) Wine produced at farm wineries -- six cents per  
2 gallon to the General Fund and one cent per gallon to the Substance  
3 Abuse Treatment Fund;

4           (c) Other wine containing not more than fourteen percent  
5 but not less than five-tenths of one percent of alcohol by volume  
6 -- ninety-five cents per gallon to the General Fund and forty cents  
7 per gallon to the Substance Abuse Treatment Fund;

8           (d) Other wine and dilute alcoholic beverages containing  
9 more than fourteen percent of alcohol by volume -- ninety-five  
10 cents per gallon to the General Fund and one dollar and fifty cents  
11 per gallon to the Substance Abuse Treatment Fund; and

12           (e) Alcohol and spirits manufactured and sold by such  
13 manufacturer or shipped for sale in this state by a wholesaler --  
14 three dollars and seventy-five cents per gallon to the General Fund  
15 and one dollar and seventy-five cents per gallon to the Substance  
16 Abuse Treatment Fund.

17           Sec. 4. Section 53-162, Revised Statutes Supplement,  
18 2002, is amended to read:

19           53-162. For the purpose of raising revenue, a tax is  
20 imposed upon persons holding a shipping license issued pursuant to  
21 subsection (4) of section 53-123.15 who ship alcoholic liquor to  
22 individuals pursuant to section 53-192 and for which the required  
23 taxes in the state of purchase or this state have not been paid.  
24 The tax, if due, shall be paid by the holder of the shipping  
25 license issued pursuant to subsection (4) of section 53-123.15.  
26 The amount of the tax shall be imposed as provided in section  
27 53-160. The tax shall be collected by the commission, except that

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1 the tax shall not be due until December 31 of the year in which the  
2 purchase was made. The tax shall be delinquent if unpaid within  
3 twenty-five days after December 31. The revenue from the tax shall  
4 be credited ~~to the General Fund~~ as provided in section 53-160. The  
5 commission shall adopt and promulgate rules and regulations to  
6 carry out this section.

7           Sec. 5. This act becomes operative on July 1, 2003.

8           Sec. 6. Original section 53-160, Reissue Revised  
9 Statutes of Nebraska, and section 53-162, Revised Statutes  
10 Supplement, 2002, are repealed.

11           Sec. 7. Since an emergency exists, this act takes effect  
12 when passed and approved according to law."