

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 807**

FINAL READING

Introduced by Brandt, 32; Wayne, 13.

Read first time January 06, 2022

Committee: Government, Military and Veterans Affairs

1 A BILL FOR AN ACT relating to county government; to amend section  
2 23-355.01, Reissue Revised Statutes of Nebraska; to change  
3 provisions relating to a tax levy and county funding for a nonprofit  
4 county historical association or society; and to repeal the original  
5 section.

6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 23-355.01, Reissue Revised Statutes of Nebraska,  
2 is amended to read:

3 23-355.01 (1) Whenever there is organized within any county in this  
4 state a nonprofit county historical association or society organized  
5 under the corporation laws of this state, a tax of not more than three-  
6 tenths of one cent on each one hundred dollars upon the taxable value of  
7 all the taxable property in such county may be levied for the purpose of  
8 establishing a fund to be used for the establishment, management, and  
9 purchase of exhibits, equipment, and other personal property and real  
10 property and maintenance of such nonprofit county historical association  
11 or society, including the construction and improvement of necessary  
12 buildings therefor. The levy shall be allocated to the nonprofit county  
13 historical association or society by the county, part of the levy of the  
14 county subject to section 77-3443 ~~77-3442~~. Such fund shall be paid by the  
15 county treasurer to the treasurer of such nonprofit county historical  
16 association or society and shall be disbursed under the direction and  
17 supervision of the board of directors and officers of such nonprofit  
18 county historical association or society. No initial levy shall be made  
19 for such purpose unless the proposition to make such levy is first  
20 submitted to a vote of the people of the county at a general election and  
21 the same is ordered by a majority of the legal voters voting thereon. The  
22 proposition to make such levy shall be placed on the ballot by the county  
23 board of such county at the next general election following the receipt  
24 of a request from the board of directors of such nonprofit county  
25 historical association or society to submit such proposition to the  
26 voters of the county. After the proposition has been sanctioned by a vote  
27 of the people, such levy shall be made to carry out the purposes for  
28 which the fund was established. A nonprofit county historical association  
29 or society for which a tax is levied under this subsection is subject to  
30 the Nebraska Budget Act and the audit requirement of subdivision (4) of  
31 section 84-304. The electors of the county may discontinue such levy by a

1 vote of the people in the same manner that the initial levy was  
2 authorized. The proposition to discontinue such levy shall be placed on  
3 the ballot by the county board of such county at a general election only  
4 when requested so to do by a petition signed by at least twenty percent  
5 of the legal voters of such county based on the total vote cast for  
6 Governor at the last general election in the county.

7 ~~(2)(a) (2) A nonprofit county historical association or society that~~  
8 ~~is not receiving funds from a levy under subsection (1) of this section~~  
9 ~~may request funding from the county. Approval of part or the entire~~  
10 ~~funding request by the county board shall result in inclusion of the~~  
11 ~~funding request in the county budget and an obligation to provide the~~  
12 ~~funding set out in the county budget. The failure by the county to~~  
13 ~~provide the funding for an approved request may be enforced by making a~~  
14 ~~claim against the county. The funding shall be paid to the treasurer of~~  
15 ~~the nonprofit county historical association or society.—A nonprofit~~  
16 ~~county historical association or society that is receiving funding under~~  
17 ~~this subsection shall not be subject to the Nebraska Budget Act unless~~  
18 ~~the approved request is more than five thousand dollars. If the approved~~  
19 ~~request is more than five thousand dollars, the county shall include the~~  
20 ~~budget and audit of the nonprofit county historical association or~~  
21 ~~society with the county budget and audit.~~

22 (b) Not later than one calendar year after receiving funding  
23 pursuant to this subsection, the nonprofit county historical association  
24 or society shall provide the county board with a detailed written  
25 accounting of how the funds have been used. Such accounting shall be  
26 presented during an open meeting of the county board. The nonprofit  
27 county historical association or society shall be ineligible to receive  
28 further county funding until after such accounting and presentation is  
29 made. A nonprofit county historical association or society that receives  
30 county funds pursuant to this subsection is subject to the audit  
31 requirement of subdivision (4) of section 84-304.

1           Sec. 2.   Original section 23-355.01, Reissue Revised Statutes of  
2 Nebraska, is repealed.