

AMENDMENTS TO LB1241

Introduced by von Gillern, 4.

1 1. Strike the original sections and insert the following new
2 sections:

3 Section 1. Section 77-3442, Revised Statutes Supplement, 2023, is
4 amended to read:

5 77-3442 (1) Except as provided in section 77-3444, property ~~Property~~
6 tax levies for the support of local governments for fiscal years
7 beginning on or after July 1, 1998, shall be limited to the amounts set
8 forth in this section and shall be further limited as prescribed in
9 subsection (12) of this section ~~except as provided in section 77-3444.~~

10 (2)(a) Except as provided in subdivisions (2)(b) and (2)(e) of this
11 section, school districts and multiple-district school systems may levy a
12 maximum levy of one dollar and five cents per one hundred dollars of
13 taxable valuation of property subject to the levy.

14 (b) For each fiscal year prior to fiscal year 2017-18, learning
15 communities may levy a maximum levy for the general fund budgets of
16 member school districts of ninety-five cents per one hundred dollars of
17 taxable valuation of property subject to the levy. The proceeds from the
18 levy pursuant to this subdivision shall be distributed pursuant to
19 section 79-1073.

20 (c) Except as provided in subdivision (2)(e) of this section, for
21 each fiscal year prior to fiscal year 2017-18, school districts that are
22 members of learning communities may levy for purposes of such districts'
23 general fund budget and special building funds a maximum combined levy of
24 the difference of one dollar and five cents on each one hundred dollars
25 of taxable property subject to the levy minus the learning community levy
26 pursuant to subdivision (2)(b) of this section for such learning
27 community.

1 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)
2 of this section are (i) amounts levied to pay for current and future sums
3 agreed to be paid by a school district to certificated employees in
4 exchange for a voluntary termination of employment occurring prior to
5 September 1, 2017, (ii) amounts levied by a school district otherwise at
6 the maximum levy pursuant to subdivision (2)(a) of this section to pay
7 for current and future qualified voluntary termination incentives for
8 certificated teachers pursuant to subsection (3) of section 79-8,142 that
9 are not otherwise included in an exclusion pursuant to subdivision (2)(d)
10 of this section, (iii) amounts levied by a school district otherwise at
11 the maximum levy pursuant to subdivision (2)(a) of this section to pay
12 for seventy-five percent of the current and future sums agreed to be paid
13 to certificated employees in exchange for a voluntary termination of
14 employment occurring between September 1, 2017, and August 31, 2018, as a
15 result of a collective-bargaining agreement in force and effect on
16 September 1, 2017, that are not otherwise included in an exclusion
17 pursuant to subdivision (2)(d) of this section, (iv) amounts levied by a
18 school district otherwise at the maximum levy pursuant to subdivision (2)
19 (a) of this section to pay for fifty percent of the current and future
20 sums agreed to be paid to certificated employees in exchange for a
21 voluntary termination of employment occurring between September 1, 2018,
22 and August 31, 2019, as a result of a collective-bargaining agreement in
23 force and effect on September 1, 2017, that are not otherwise included in
24 an exclusion pursuant to subdivision (2)(d) of this section, (v) amounts
25 levied by a school district otherwise at the maximum levy pursuant to
26 subdivision (2)(a) of this section to pay for twenty-five percent of the
27 current and future sums agreed to be paid to certificated employees in
28 exchange for a voluntary termination of employment occurring between
29 September 1, 2019, and August 31, 2020, as a result of a collective-
30 bargaining agreement in force and effect on September 1, 2017, that are
31 not otherwise included in an exclusion pursuant to subdivision (2)(d) of

1 this section, (vi) amounts levied in compliance with sections 79-10,110
2 and 79-10,110.02, and (vii) amounts levied to pay for special building
3 funds and sinking funds established for projects commenced prior to April
4 1, 1996, for construction, expansion, or alteration of school district
5 buildings. For purposes of this subsection, commenced means any action
6 taken by the school board on the record which commits the board to expend
7 district funds in planning, constructing, or carrying out the project.

8 (e) Federal aid school districts may exceed the maximum levy
9 prescribed by subdivision (2)(a) or (2)(c) of this section only to the
10 extent necessary to qualify to receive federal aid pursuant to Title VIII
11 of Public Law 103-382, as such title existed on September 1, 2001. For
12 purposes of this subdivision, federal aid school district means any
13 school district which receives ten percent or more of the revenue for its
14 general fund budget from federal government sources pursuant to Title
15 VIII of Public Law 103-382, as such title existed on September 1, 2001.

16 (f) For each fiscal year, learning communities may levy a maximum
17 levy of one-half cent on each one hundred dollars of taxable property
18 subject to the levy for elementary learning center facility leases, for
19 remodeling of leased elementary learning center facilities, and for up to
20 fifty percent of the estimated cost for focus school or program capital
21 projects approved by the learning community coordinating council pursuant
22 to section 79-2111.

23 (g) For each fiscal year, learning communities may levy a maximum
24 levy of one and one-half cents on each one hundred dollars of taxable
25 property subject to the levy for early childhood education programs for
26 children in poverty, for elementary learning center employees, for
27 contracts with other entities or individuals who are not employees of the
28 learning community for elementary learning center programs and services,
29 and for pilot projects, except that no more than ten percent of such levy
30 may be used for elementary learning center employees.

31 (3) For each fiscal year through fiscal year 2023-24, community

1 college areas may levy the levies provided in subdivisions (2)(a) through
2 (c) of section 85-1517, in accordance with the provisions of such
3 subdivisions. For fiscal year 2024-25 and each fiscal year thereafter,
4 community college areas may levy the levies provided in subdivisions (2)
5 (a) and (b) of section 85-1517, in accordance with the provisions of such
6 subdivisions. A community college area may exceed the levy provided in
7 subdivision (2)(a) of section 85-1517 by the amount necessary to generate
8 sufficient revenue as described in section 85-1543 or 85-2238. A
9 community college area may exceed the levy provided in subdivision (2)(b)
10 of section 85-1517 by the amount necessary to retire general obligation
11 bonds assumed by the community college area or issued pursuant to section
12 85-1515 according to the terms of such bonds or for any obligation
13 pursuant to section 85-1535 entered into prior to January 1, 1997.

14 (4)(a) Natural resources districts may levy a maximum levy of four
15 and one-half cents per one hundred dollars of taxable valuation of
16 property subject to the levy.

17 (b) Natural resources districts shall also have the power and
18 authority to levy a tax equal to the dollar amount by which their
19 restricted funds budgeted to administer and implement ground water
20 management activities and integrated management activities under the
21 Nebraska Ground Water Management and Protection Act exceed their
22 restricted funds budgeted to administer and implement ground water
23 management activities and integrated management activities for FY2003-04,
24 not to exceed one cent on each one hundred dollars of taxable valuation
25 annually on all of the taxable property within the district.

26 (c) In addition, natural resources districts located in a river
27 basin, subbasin, or reach that has been determined to be fully
28 appropriated pursuant to section 46-714 or designated as overappropriated
29 pursuant to section 46-713 by the Department of Natural Resources shall
30 also have the power and authority to levy a tax equal to the dollar
31 amount by which their restricted funds budgeted to administer and

1 implement ground water management activities and integrated management
2 activities under the Nebraska Ground Water Management and Protection Act
3 exceed their restricted funds budgeted to administer and implement ground
4 water management activities and integrated management activities for
5 FY2005-06, not to exceed three cents on each one hundred dollars of
6 taxable valuation on all of the taxable property within the district for
7 fiscal year 2006-07 and each fiscal year thereafter through fiscal year
8 2017-18.

9 (5) Any educational service unit authorized to levy a property tax
10 pursuant to section 79-1225 may levy a maximum levy of one and one-half
11 cents per one hundred dollars of taxable valuation of property subject to
12 the levy.

13 (6)(a) Incorporated cities and villages which are not within the
14 boundaries of a municipal county may levy a maximum levy of forty-five
15 cents per one hundred dollars of taxable valuation of property subject to
16 the levy plus an additional five cents per one hundred dollars of taxable
17 valuation to provide financing for the municipality's share of revenue
18 required under an agreement or agreements executed pursuant to the
19 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum
20 levy shall include amounts levied to pay for sums to support a library
21 pursuant to section 51-201, museum pursuant to section 51-501, visiting
22 community nurse, home health nurse, or home health agency pursuant to
23 section 71-1637, or statue, memorial, or monument pursuant to section
24 80-202.

25 (b) Incorporated cities and villages which are within the boundaries
26 of a municipal county may levy a maximum levy of ninety cents per one
27 hundred dollars of taxable valuation of property subject to the levy. The
28 maximum levy shall include amounts paid to a municipal county for county
29 services, amounts levied to pay for sums to support a library pursuant to
30 section 51-201, a museum pursuant to section 51-501, a visiting community
31 nurse, home health nurse, or home health agency pursuant to section

1 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

2 (7) Sanitary and improvement districts which have been in existence
3 for more than five years may levy a maximum levy of forty cents per one
4 hundred dollars of taxable valuation of property subject to the levy, and
5 sanitary and improvement districts which have been in existence for five
6 years or less shall not have a maximum levy. Unconsolidated sanitary and
7 improvement districts which have been in existence for more than five
8 years and are located in a municipal county may levy a maximum of eighty-
9 five cents per hundred dollars of taxable valuation of property subject
10 to the levy.

11 (8) Counties may levy or authorize a maximum levy of fifty cents per
12 one hundred dollars of taxable valuation of property subject to the levy,
13 except that five cents per one hundred dollars of taxable valuation of
14 property subject to the levy may only be levied to provide financing for
15 the county's share of revenue required under an agreement or agreements
16 executed pursuant to the Interlocal Cooperation Act or the Joint Public
17 Agency Act. The maximum levy shall include amounts levied to pay for sums
18 to support a library pursuant to section 51-201 or museum pursuant to
19 section 51-501. The county may allocate up to fifteen cents of its
20 authority to other political subdivisions subject to allocation of
21 property tax authority under subsection (1) of section 77-3443 and not
22 specifically covered in this section to levy taxes as authorized by law
23 which do not collectively exceed fifteen cents per one hundred dollars of
24 taxable valuation on any parcel or item of taxable property. The county
25 may allocate to one or more other political subdivisions subject to
26 allocation of property tax authority by the county under subsection (1)
27 of section 77-3443 some or all of the county's five cents per one hundred
28 dollars of valuation authorized for support of an agreement or agreements
29 to be levied by the political subdivision for the purpose of supporting
30 that political subdivision's share of revenue required under an agreement
31 or agreements executed pursuant to the Interlocal Cooperation Act or the

1 Joint Public Agency Act. If an allocation by a county would cause another
2 county to exceed its levy authority under this section, the second county
3 may exceed the levy authority in order to levy the amount allocated.

4 (9) Municipal counties may levy or authorize a maximum levy of one
5 dollar per one hundred dollars of taxable valuation of property subject
6 to the levy. The municipal county may allocate levy authority to any
7 political subdivision or entity subject to allocation under section
8 77-3443.

9 (10) Beginning July 1, 2016, rural and suburban fire protection
10 districts may levy a maximum levy of ten and one-half cents per one
11 hundred dollars of taxable valuation of property subject to the levy if
12 (a) such district is located in a county that had a levy pursuant to
13 subsection (8) of this section in the previous year of at least forty
14 cents per one hundred dollars of taxable valuation of property subject to
15 the levy or (b) such district had a levy request pursuant to section
16 77-3443 in any of the three previous years and the county board of the
17 county in which the greatest portion of the valuation of such district is
18 located did not authorize any levy authority to such district in such
19 year.

20 (11) A regional metropolitan transit authority may levy a maximum
21 levy of ten cents per one hundred dollars of taxable valuation of
22 property subject to the levy for each fiscal year that commences on the
23 January 1 that follows the effective date of the conversion of the
24 transit authority established under the Transit Authority Law into the
25 regional metropolitan transit authority.

26 (12) In addition to the specific levy limits provided in this
27 section, if the total taxable valuation of property in a political
28 subdivision exceeds the total taxable valuation from the prior year, then
29 such political subdivision's levy shall be no more than the levy
30 necessary to raise the exact same amount of property taxes as was raised
31 by such political subdivision in the prior year.

1 ~~(12)~~ (13) Property tax levies (a) for judgments, except judgments or
2 orders from the Commission of Industrial Relations, obtained against a
3 political subdivision which require or obligate a political subdivision
4 to pay such judgment, to the extent such judgment is not paid by
5 liability insurance coverage of a political subdivision, (b) for
6 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
7 for bonds as defined in section 10-134 approved according to law and
8 secured by a levy on property except as provided in section 44-4317 for
9 bonded indebtedness issued by educational service units and school
10 districts, (d) for payments by a public airport to retire interest-free
11 loans from the Division of Aeronautics of the Department of
12 Transportation in lieu of bonded indebtedness at a lower cost to the
13 public airport, and (e) to pay for cancer benefits provided on or after
14 January 1, 2022, pursuant to the Firefighter Cancer Benefits Act are not
15 included in the levy limits established by this section.

16 ~~(13)~~ (14) The limitations on tax levies provided in this section are
17 to include all other general or special levies provided by law.
18 Notwithstanding other provisions of law, the only exceptions to the
19 limits in this section are those provided by or authorized by sections
20 77-3442 to 77-3444.

21 ~~(14)~~ (15) Tax levies in excess of the limitations in this section
22 shall be considered unauthorized levies under section 77-1606 unless
23 approved under section 77-3444.

24 ~~(15)~~ (16) For purposes of sections 77-3442 to 77-3444, political
25 subdivision means a political subdivision of this state and a county
26 agricultural society.

27 ~~(16)~~ (17) For school districts that file a binding resolution on or
28 before May 9, 2008, with the county assessors, county clerks, and county
29 treasurers for all counties in which the school district has territory
30 pursuant to subsection (7) of section 79-458, if the combined levies,
31 except levies for bonded indebtedness approved by the voters of the

1 school district and levies for the refinancing of such bonded
2 indebtedness, are in excess of the greater of (a) one dollar and twenty
3 cents per one hundred dollars of taxable valuation of property subject to
4 the levy or (b) the maximum levy authorized by a vote pursuant to section
5 77-3444, all school district levies, except levies for bonded
6 indebtedness approved by the voters of the school district and levies for
7 the refinancing of such bonded indebtedness, shall be considered
8 unauthorized levies under section 77-1606.

9 Sec. 2. Original section 77-3442, Revised Statutes Supplement,
10 2023, is repealed.