

AMENDMENTS TO LB1363

Introduced by McDonnell, 5.

1           1. Strike original sections 1, 2, 3, and 4 and insert the following  
2 new sections:

3           Section 1. Section 55-901, Revised Statutes Cumulative Supplement,  
4 2022, is amended to read:

5           55-901 (1) The Military Base Development and Support Fund is  
6 created. The fund shall be used to contribute to construction,  
7 development, or support on any military base, located in Nebraska, for  
8 purposes of improving mission retention and recruitment; supporting the  
9 morale, health, and mental wellness of military members and families; and  
10 growing the economic impact of military bases in Nebraska. The Department  
11 of Veterans' Affairs shall administer the fund. The fund shall consist of  
12 money received pursuant to section 76-903, transfers authorized by the  
13 Legislature, and any gifts, grants, or bequests from any source,  
14 including federal, state, public, and private sources, for such purposes.  
15 Any money in the fund available for investment shall be invested by the  
16 state investment officer pursuant to the Nebraska Capital Expansion Act  
17 and the Nebraska State Funds Investment Act.

18           (2) Money transferred to the fund under section 76-903 shall be used  
19 for funding businesses and amenities linked to military installations and  
20 enhancing business attraction and economic growth in Nebraska's military  
21 sector through distributions of:

22           (a) Twenty-five percent of the money as grants to organizations that  
23 support the United States Department of Defense SkillBridge program;

24           (b) Twenty-five percent of the money as grants to programs providing  
25 mental health services for veterans;

26           (c) Twenty-five percent of the money for military research and  
27 development planning, which may be used to administer programming; and

- 1            (d) ~~Twenty-five percent of the money to support veteran businesses;~~  
2            (3) ~~(2)~~ The fund may be used for projects on military bases located  
3 in Nebraska, including, but not limited to:  
4            (a) An outdoor airman amenity pavilion;  
5            (b) Track and field stadium improvements;  
6            (c) A parade-ground walking trail;  
7            (d) Improvements at Willow Lakes Golf Course;  
8            (e) Base Lake improvements;  
9            (f) Landscape enhancements;  
10           (g) Deterrence Park;  
11           (h) Looking Glass Heritage Park;  
12           (i) Quarters 13 comprehensive repairs, design, and construction; and  
13           (j) B1000 Rooftop Garden.

14           (4) ~~(3)~~ The Department of Veterans' Affairs shall require a match of  
15 private funding in an amount equal to or greater than one-half of the  
16 total cost of any project listed in subsection (3) ~~(2)~~ of this section  
17 prior to authorizing an expenditure from the fund.

18           Sec. 2. Section 76-901, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20           76-901 There is hereby imposed a tax on the grantor executing the  
21 deed as defined in section 76-203 upon the transfer of a beneficial  
22 interest in or legal title to real estate at the rate of three ~~two~~  
23 dollars and twenty-five cents for each one thousand dollars value or  
24 fraction thereof. For purposes of sections 76-901 to 76-908, value means  
25 (1) in the case of any deed, not a gift, the amount of the full actual  
26 consideration thereof, paid or to be paid, including the amount of any  
27 lien or liens assumed, and (2) in the case of a gift or any deed with  
28 nominal consideration or without stated consideration, the current market  
29 value of the property transferred. Such tax shall be evidenced by stamps  
30 to be attached to the deed. All deeds purporting to transfer legal title  
31 or beneficial interest shall be presumed taxable unless it clearly

1 appears on the face of the deed or sufficient documentary proof is  
2 presented to the register of deeds that the instrument is exempt under  
3 section 76-902.

4 Sec. 3. Section 76-903, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 76-903 The Tax Commissioner shall design such stamps in such  
7 denominations as in his or her judgment will be the most advantageous to  
8 all persons concerned. When any deed subject to the tax imposed by  
9 section 76-901 is offered for recordation, the register of deeds shall  
10 ascertain and compute the amount of the tax due thereon and shall collect  
11 such amount as a prerequisite to acceptance of the deed for recordation.  
12 If a dispute arises concerning the taxability of the transfer, the  
13 register of deeds shall not record the deed until the disputed tax is  
14 paid. If a disputed tax has been paid, the taxpayer may file for a refund  
15 pursuant to section 76-908. The taxpayer may also seek a declaratory  
16 ruling pursuant to rules and regulations adopted and promulgated by the  
17 Department of Revenue. From each ~~three two~~ dollars and twenty-five cents  
18 of tax collected pursuant to section 76-901, the register of deeds shall  
19 retain one dollar and fifteen ~~fifty~~ cents to be placed in the county  
20 general fund and shall remit the balance to the State Treasurer who shall  
21 credit or distribute: ~~ninety-five cents of such amount to the Affordable~~  
22 ~~Housing Trust Fund, twenty-five cents of such amount to the Site and~~  
23 ~~Building Development Fund, twenty-five cents of such amount to the~~  
24 ~~Homeless Shelter Assistance Trust Fund, and thirty cents of such amount~~  
25 ~~to the Behavioral Health Services Fund.~~

26 (1) One dollar and five cents of such amount to the Affordable  
27 Housing Trust Fund;

28 (2) Twenty-five cents of such amount to the Site and Building  
29 Development Fund;

30 (3) Twenty-five cents of such amount to the Homeless Shelter  
31 Assistance Trust Fund;

1       (4) Thirty-four cents of such amount to the Behavioral Health  
2 Services Fund;

3       (5) Five cents of such amount to the Economic Recovery Contingency  
4 Fund for the establishment and operation of an office to pursue and  
5 coordinate grant funding on behalf of the state;

6       (6) Five cents of such amount to the Military Base Development and  
7 Support Fund to provide funding to support businesses and amenities  
8 linked to military installations and to enhance business attraction and  
9 economic growth in Nebraska's military sector through the distributions  
10 described in subsection (2) of section 55-901;

11       (7) Eight cents of such amount to the Innovation Hub Cash Fund for  
12 the operational support of innovation hubs; and

13       (8) Three cents of such amount to the Health Care Homes for the  
14 Medically Underserved Fund for federally qualified health centers as  
15 grants to be used for persons receiving services under subsections (h)  
16 and (i) of section 330 of the federal Public Health Service Act, 42  
17 U.S.C. 254b, as such section existed on January 1, 2024.

18       Sec. 4. Section 77-1327, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20       77-1327 (1) It is the intent of the Legislature that accurate and  
21 comprehensive information be developed by the Property Tax Administrator  
22 and made accessible to the taxing officials and property owners in order  
23 to ensure the uniformity and proportionality of the assessments of real  
24 property valuations in the state in accordance with law and to provide  
25 the statistical and narrative reports pursuant to section 77-5027.

26       (2) All transactions of real property for which the statement  
27 required in section 76-214 is filed shall be available for development of  
28 a sales file by the Property Tax Administrator. All transactions with  
29 stated consideration of more than one hundred dollars or upon which more  
30 than three ~~two~~ dollars and twenty-five cents in documentary stamp taxes  
31 are paid shall be considered sales. All sales shall be deemed to be arm's

1 length transactions unless determined to be otherwise under  
2 professionally accepted mass appraisal techniques. The Department of  
3 Revenue shall not overturn a determination made by a county assessor  
4 regarding the qualification of a sale unless the department reviews the  
5 sale and determines through the review that the determination made by the  
6 county assessor is incorrect.

7 (3) The Property Tax Administrator annually shall make and issue  
8 comprehensive assessment ratio studies of the average level of  
9 assessment, the degree of assessment uniformity, and the overall  
10 compliance with assessment requirements for each major class of real  
11 property subject to the property tax in each county. The comprehensive  
12 assessment ratio studies shall be developed in compliance with  
13 professionally accepted mass appraisal techniques and shall employ such  
14 statistical analysis as deemed appropriate by the Property Tax  
15 Administrator, including measures of central tendency and dispersion. The  
16 comprehensive assessment ratio studies shall be based upon the sales file  
17 as developed in subsection (2) of this section and shall be used by the  
18 Property Tax Administrator for the analysis of the level of value and  
19 quality of assessment for purposes of section 77-5027 and by the Property  
20 Tax Administrator in establishing the adjusted valuations required by  
21 section 79-1016. Such studies may also be used by assessing officials in  
22 establishing assessed valuations.

23 (4) For purposes of determining the level of value of agricultural  
24 and horticultural land subject to special valuation under sections  
25 77-1343 to 77-1347.01, the Property Tax Administrator shall annually make  
26 and issue a comprehensive study developed in compliance with  
27 professionally accepted mass appraisal techniques to establish the level  
28 of value if in his or her opinion the level of value cannot be developed  
29 through the use of the comprehensive assessment ratio studies developed  
30 in subsection (3) of this section.

31 (5) County assessors and other taxing officials shall electronically

1 report data on the assessed valuation and other features of the property  
2 assessment process for such periods and in such form and content as the  
3 Property Tax Administrator shall deem appropriate. The Property Tax  
4 Administrator shall so construct and maintain the system used to collect  
5 and analyze the data to enable him or her to make intracounty comparisons  
6 of assessed valuation, including school districts and other political  
7 subdivisions, as well as intercounty comparisons of assessed valuation,  
8 including school districts and other political subdivisions. The Property  
9 Tax Administrator shall include analysis of real property sales pursuant  
10 to land contracts and similar transfers at the time of execution of the  
11 contract or similar transfer.

12 Sec. 5. Section 77-2005, Revised Statutes Cumulative Supplement,  
13 2022, is amended to read:

14 77-2005 (1) In the case of an uncle, aunt, niece, or nephew related  
15 to the deceased by blood or legal adoption, or other lineal descendant of  
16 the same, or the spouse or surviving spouse of any of such persons, the  
17 rate of tax shall be:

18 (a) For decedents dying prior to January 1, 2023, thirteen percent  
19 of the clear market value of the property received by each person in  
20 excess of fifteen thousand dollars; ~~and~~

21 (b) For decedents dying on or after January 1, 2023, and before  
22 January 1, 2025, eleven percent of the clear market value of the property  
23 received by each person in excess of forty thousand dollars; and -

24 (c) For decedents dying on or after January 1, 2025, eight percent  
25 of the clear market value of the property received by each person in  
26 excess of forty thousand dollars.

27 (2) If the clear market value of the beneficial interest is less  
28 than or equal to the applicable exempt amount under subsection (1) of  
29 this section, it shall not be subject to tax. In addition, any interest  
30 passing to a person described in subsection (1) of this section who is  
31 under twenty-two years of age shall not be subject to tax.

1           Sec. 6. Section 77-2006, Revised Statutes Cumulative Supplement,  
2 2022, is amended to read:

3           77-2006 (1) In all other cases the rate of tax shall be:

4           (a) For decedents dying prior to January 1, 2023, eighteen percent  
5 of the clear market value of the beneficial interests received by each  
6 person in excess of ten thousand dollars;~~and~~

7           (b) For decedents dying on or after January 1, 2023, and before  
8 January 1, 2025, fifteen percent of the clear market value of the  
9 beneficial interests received by each person in excess of twenty-five  
10 thousand dollars; and -

11           (c) For decedents dying on or after January 1, 2025, eight percent  
12 of the clear market value of the beneficial interests received by each  
13 person in excess of twenty-five thousand dollars.

14           (2) If the clear market value of the beneficial interest is less  
15 than or equal to the applicable exempt amount under subsection (1) of  
16 this section, it shall not be subject to any tax. In addition, any  
17 interest passing to a person who is under twenty-two years of age shall  
18 not be subject to tax.

19           Sec. 9. Section 81-3140, Revised Statutes Cumulative Supplement,  
20 2022, is amended to read:

21           81-3140 (1)(a) The purpose of the Health Care Homes for the  
22 Medically Underserved Fund is to enhance the ability of Nebraska's  
23 federally qualified health centers to provide patient-centered medical  
24 homes to low-income medically underserved populations. Twenty-five  
25 percent of the state portion of medicaid fraud settlement funds deposited  
26 into the Medicaid Fraud Settlement Fund in the Department of Health and  
27 Human Services annually shall be transferred to the Health Care Homes for  
28 the Medically Underserved Fund for distribution to federally qualified  
29 health centers in Nebraska. Such funds shall be distributed  
30 proportionately based on the unduplicated number of patients served in  
31 the previous year by such federally qualified health centers as reported

1 through the uniform data system of the Health Resources and Services  
2 Administration of the United States Department of Health and Human  
3 Services.

4 (b) Five percent of the state portion of the medicaid fraud  
5 settlement funds deposited into the Medicaid Fraud Settlement Fund in the  
6 Department of Health and Human Services annually shall be transferred to  
7 the Health Care Homes for the Medically Underserved Fund for distribution  
8 to federally qualified health centers in Nebraska. Such funds shall be  
9 used for persons receiving services under section 330(h) or 330(i) of the  
10 federal Public Health Service Act, 42 U.S.C. 254b, as such section  
11 existed on January 1, 2016.

12 (2) Funds distributed pursuant to subsection (1) of this section  
13 shall be used for the following purposes:

14 (a) Hiring, training, certifying, and maintaining staff dedicated to  
15 patient-centered chronic disease management, including, but not limited  
16 to, case managers, health educators, social workers, outreach and  
17 enrollment workers, and community health workers;

18 (b) Providing services, including, but not limited to, interpreter  
19 services, transportation services, and social work assistance;

20 (c) Capital improvements, including, but not limited to, facility  
21 expansion, leasing additional space, and furnishing, equipment, or  
22 redesign of facilities to support patient-centered care;

23 (d) Medication management, including, but not limited to, clinical  
24 pharmacy services, pharmacists, clinical pharmacists, technology for  
25 monitoring and real-time notification, and care managers;

26 (e) Information technology, including, but not limited to,  
27 telehealth services, analytics tools, patient registries, and updates to  
28 electronic health records systems; and

29 (f) Reimbursement to health care providers, including, but not  
30 limited to, physicians, nurse practitioners, dieticians, diabetic  
31 educators, behavioral health providers, and oral health providers.



1           (3)(a) Money transferred to the fund under subdivision (8) of  
2 section 76-903 shall be distributed to federally qualified health centers  
3 proportionately based on the unduplicated number of uninsured patients  
4 served in the previous year by such federally qualified health centers as  
5 reported on the uniform data system of the Health Resources and Services  
6 Administration of the United States Department of Health and Human  
7 Services.

8           (b) Money transferred to the fund under subdivision (9) of section  
9 76-903 shall be distributed to federally qualified health centers as  
10 grants to be used for persons receiving services under subsections (h)  
11 and (i) of section 330 of the federal Public Health Service Act, 42  
12 U.S.C. 254b, as such section existed on January 1, 2024.

13           2. Renumber the remaining sections and correct the repealer  
14 accordingly.