

LEGISLATIVE BILL 796

Approved by the Governor March 25, 1986

Introduced by Nelson, 35; Nichol, 48; Smith, 33;
Vickers, 38

AN ACT relating to taxes; to amend section 79-2650, Revised Statutes Supplement, 1984; to change the authority to levy taxes for technical community colleges as prescribed; and to repeal the original section.

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

Section 1. That section 79-2650, Revised Statutes Supplement, 1984, be amended to read as follows:

79-2650. (1) On or before September 1 of each year, the board may certify to the county board of equalization of each county within the area a tax levy of not to exceed seven nine cents on each one hundred dollars on the actual valuation of all property within the area, uniform throughout such area, for the purpose of supporting operating expenditures of the technical community college area. The power to levy such tax under this subsection shall not exist after June 30, 1988 1990.

(2) In addition to the levy provided in subsection (1) of this section, the board may also certify to the county board of equalization of each county within the area a tax levy of not to exceed one and eight-tenths cents on each one hundred dollars on the actual valuation of all property within the area, uniform throughout such area, for the purpose of establishing a capital improvement fund and bond sinking fund as provided in section 79-2648. The power to levy such tax under this subsection shall not exist after June 30, 1988 1990.

(3) Except as provided by subsection (4) of this section, the levy provided in subsection (1) of this section shall not exceed seven nine cents on each one hundred dollars on the actual valuation of all property within the area without prior approval by a majority vote of the qualified electors of the area voting in an election called for such purpose pursuant to section 79-2650.03.

(4) The tax levy limit provided in subsection (1) of this section may be exceeded by a two-thirds vote

of the area board of any area with a total population of less than one hundred fifty thousand. The tax levy increase permitted under this subsection shall not exceed and shall be the lesser of an additional ~~four and two-tenths~~ two and one half cents on each one hundred dollars of the actual valuation of all property within the area or an amount sufficient to fund the local tax receipt portion of the total budget increase permitted under any budget increase limitation which is imposed by law and which is applicable to such area.

(5) The levy provided by subsection (2) of this section may be exceeded by that amount necessary to retire the general obligation bonds assumed by the area or issued pursuant to section 79-2648 according to the terms of such bonds.

(6) Such tax shall be levied and assessed in the same manner as other property taxes and entered on the books of the county treasurer. The proceeds of such tax, as collected, shall be remitted to the treasurer of the board not less frequently than once each month.

Sec. 2. That original section 79-2650, Revised Statutes Supplement, 1984, is repealed.