

AMENDMENTS TO LB 383

Introduced by Council

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

3           Section 1. Section 13-518, Revised Statutes Cumulative  
4 Supplement, 2010, is amended to read:

5           13-518 For purposes of sections 13-518 to 13-522:

6           (1) Allowable growth means (a) for governmental units  
7 other than community colleges, the percentage increase in taxable  
8 valuation in excess of the base limitation established under  
9 section 77-3446, if any, due to improvements to real property as  
10 a result of new construction, additions to existing buildings,  
11 any improvements to real property which increase the value of  
12 such property, and any increase in valuation due to annexation  
13 and any personal property valuation over the prior year and (b)  
14 for community colleges, (i) for fiscal years prior to fiscal  
15 year 2003-04, for fiscal years after fiscal year 2004-05 until  
16 fiscal year 2007-08, and for fiscal year 2010-11 and each fiscal  
17 year thereafter, the percentage increase in excess of the base  
18 limitation, if any, in full-time equivalent students from the  
19 second year to the first year preceding the year for which the  
20 budget is being determined, (ii) for fiscal year 2003-04 and fiscal  
21 year 2004-05, the percentage increase in full-time equivalent  
22 students from the second year to the first year preceding the year  
23 for which the budget is being determined, and (iii) for fiscal year

1 2007-08 through fiscal year 2009-10, community college areas may  
2 exceed the base limitation to equal base revenue need calculated  
3 pursuant to section 85-2223;

4 (2) Capital improvements means (a) acquisition of real  
5 property or (b) acquisition, construction, or extension of any  
6 improvements on real property;

7 (3) Governing body has the same meaning as in section  
8 13-503;

9 (4) Governmental unit means every political subdivision  
10 which has authority to levy a property tax or authority to  
11 request levy authority under section 77-3443 except sanitary and  
12 improvement districts which have been in existence for five years  
13 or less and school districts;

14 (5) Qualified sinking fund means a fund or funds  
15 maintained separately from the general fund to pay for acquisition  
16 or replacement of tangible personal property with a useful life of  
17 five years or more which is to be undertaken in the future but  
18 is to be paid for in part or in total in advance using periodic  
19 payments into the fund. The term includes sinking funds under  
20 subdivision (13) of section 35-508 for firefighting and rescue  
21 equipment or apparatus;

22 (6) Restricted funds means (a) property tax, excluding  
23 any amounts refunded to taxpayers, (b) payments in lieu of property  
24 taxes, (c) local option sales taxes, (d) motor vehicle taxes, (e)  
25 state aid, (f) transfers of surpluses from any user fee, permit  
26 fee, or regulatory fee if the fee surplus is transferred to fund a  
27 service or function not directly related to the fee and the costs

1 of the activity funded from the fee, (g) any funds excluded from  
2 restricted funds for the prior year because they were budgeted for  
3 capital improvements but which were not spent and are not expected  
4 to be spent for capital improvements, (h) the tax provided in  
5 sections 77-27,223 to 77-27,227 beginning in the second fiscal year  
6 in which the county will receive a full year of receipts, and (i)  
7 any excess tax collections returned to the county under section  
8 77-1776. Funds received pursuant to the nameplate capacity tax  
9 levied under section 77-6203 for the first five years after a wind  
10 energy generation facility has been commissioned are nonrestricted  
11 funds; and

12 (7) State aid means:

13 (a) For all governmental units, state aid paid pursuant  
14 to sections 60-3,202 and 77-3523;

15 (b) For municipalities, state aid to municipalities  
16 paid pursuant to sections 18-2605, 39-2501 to 39-2520, 60-3,190,  
17 77-27,136, and 77-27,139.04 and insurance premium tax paid to  
18 municipalities;

19 (c) For counties, ~~(i) until July 1, 2011, state aid to~~  
20 ~~counties paid pursuant to sections 39-2501 to 39-2520, 47-119.01,~~  
21 ~~60-3,184 to 60-3,190, 77-27,136, and 77-3618, insurance premium~~  
22 ~~tax paid to counties, and reimbursements to counties from funds~~  
23 ~~appropriated pursuant to section 29-3933, and (ii) beginning on~~  
24 ~~July 1, 2011, state aid to counties paid pursuant to sections~~  
25 ~~39-2501 to 39-2520, 60-3,184 to 60-3,190, and 77-27,137.03,~~  
26 ~~insurance premium tax paid to counties, and reimbursements to~~  
27 ~~counties from funds appropriated pursuant to section 29-3933;~~

1           (d) For community colleges, state aid to community  
2 colleges paid pursuant to the Community College Foundation and  
3 Equalization Aid Act or, for fiscal year 2010-11, pursuant to  
4 section 90-517;

5           ~~(e) For natural resources districts, state aid to natural~~  
6 ~~resources districts paid pursuant to section 77-27,136;~~

7           ~~(f)~~ (e) For educational service units, state aid  
8 appropriated under sections 79-1241.01 to 79-1241.03; and

9           ~~(g)~~ (f) For local public health departments as defined in  
10 section 71-1626, state aid as distributed under section 71-1628.08.

11           Sec. 2. Section 71-5326, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13           71-5326 If a municipality, or county, ~~or natural~~  
14 ~~resources district~~ fails to make any payment pursuant to a loan  
15 within sixty days of the date due, such payment shall be deducted  
16 from the amount of aid to municipalities, or counties, ~~or natural~~  
17 ~~resources districts~~ to which the municipality, or county, ~~or~~  
18 ~~natural resources district~~ is entitled under sections 77-27,136 to  
19 77-27,137.03. Such amount shall be paid directly to the fund from  
20 which the loan was made.

21           Sec. 3. Section 77-27,136, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23           77-27,136 The Legislature may appropriate funds collected  
24 by a general sales tax and income tax for aid to incorporated  
25 municipalities, to be calculated and distributed pursuant to  
26 section 77-27,137.01, and to counties, and natural resources  
27 districts. ~~to be calculated and distributed pursuant to section~~

1 77-27,137.03.

2           Sec. 4. Section 77-27,137.01, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           77-27,137.01 The Legislature shall appropriate funds as  
5 aid to incorporated municipalities in an amount equal to a  
6 percentage of the total real and personal property valuation  
7 of all incorporated municipalities, such percent to be not less  
8 than zero percent nor more than .0225 percent. The appropriation  
9 made pursuant to the authority in section 77-27,136 for aid  
10 to incorporated municipalities shall be allocated by the Tax  
11 Commissioner to the various incorporated municipalities. The Tax  
12 Commissioner shall determine the amount to be distributed to the  
13 incorporated municipalities and certify such amounts by voucher  
14 to the Director of Administrative Services. Each amount shall be  
15 distributed in seven as nearly as possible equal monthly payments  
16 on the last business day of each month beginning in December.  
17 The State Treasurer shall, on the business day preceding the last  
18 business day of each month, notify the Director of Administrative  
19 Services of the amount of funds available in the General Fund for  
20 payment purposes. The Director of Administrative Services shall, on  
21 the last business day of each month, draw warrants against funds  
22 appropriated. The Tax Commissioner shall compute the amount due the  
23 incorporated municipalities on the ratio of the population of the  
24 particular incorporated municipality to the total population of all  
25 incorporated municipalities in the state as determined by the most  
26 recent federal census figures certified by the Tax Commissioner as  
27 provided in section 77-3,119, which amounts shall be placed in the

1 general fund of such municipalities.

2           Sec. 5. Section 77-27,137.03, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           77-27,137.03 The Legislature shall appropriate funds as  
5 aid to counties in an amount equal to a percentage of the total  
6 real and personal property valuation of all counties, such percent  
7 to be not less than ~~.0075~~ zero percent nor more than .0125 percent.

8           Of the appropriation, each county shall receive an equal  
9 amount up to thirty thousand dollars and the remaining amount shall  
10 be distributed to each county on the basis of the ratio of the  
11 total real and personal property valuation in the county to the  
12 total real and personal property valuation in the state.

13           The Tax Commissioner shall determine the amount to be  
14 distributed to the various counties under this section and certify  
15 such amounts to the Director of Administrative Services on or  
16 before July 1 of each year. Each amount shall be distributed in  
17 nine as nearly as possible equal monthly payments on the last  
18 business day of each month beginning in September.

19           Sec. 6. This act becomes operative on July 1, 2011.

20           Sec. 7. Original sections 71-5326, 77-27,136,  
21 77-27,137.01, and 77-27,137.03, Reissue Revised Statutes of  
22 Nebraska, and section 13-518, Revised Statutes Cumulative  
23 Supplement, 2010, are repealed.

24           Sec. 8. The following section is outright repealed:  
25 Section 77-27,137.02, Revised Statutes Cumulative Supplement, 2010.

26           Sec. 9. Since an emergency exists, this act takes effect  
27 when passed and approved according to law.