

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 1125

Introduced by Christensen, 44.

Read first time January 19, 2012

Committee: Natural Resources

A BILL

1 FOR AN ACT relating to natural resources districts; to amend section
2 2-3226.05, Revised Statutes Cumulative Supplement, 2010;
3 to change a provision relating to occupation tax; to
4 repeal the original section; and to declare an emergency.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 2-3226.05, Revised Statutes Cumulative
2 Supplement, 2010, is amended to read:

3 2-3226.05 (1) A district with an integrated management
4 plan as described in subsection (1) of section 2-3226.01 may levy an
5 occupation tax upon the activity of irrigation of agricultural lands
6 within such district on an annual basis, not to exceed ten dollars
7 per irrigated acre, the proceeds of which may be used for (a)
8 repaying principal and interest on any bonds or refunding bonds
9 issued pursuant to section 2-3226.01 for one or more projects under
10 section 2-3226.04, (b) the repayment of financial assistance received
11 by the district pursuant to section 2-3226.07, or (c) payment of all
12 or any part of the costs and expenses of one or more qualified
13 projects described in section 2-3226.04. If such district has more
14 than one river basin as described in section 2-1504 within its
15 jurisdiction, such district shall confine such occupation tax
16 authorized in this section to the geographic area affected by an
17 integrated management plan adopted in accordance with section 46-715.

18 (2) Acres classified by the county assessor as irrigated
19 shall be subject to such district's occupation tax unless, ~~on or~~
20 ~~before July 1, 2007, and~~ on or before March 1 in each ~~subsequent~~
21 year, the record owner certifies to the district the nonirrigation
22 status of such acres. For any occupation tax levied on or after March
23 1, the record owner may certify the nonirrigation status of the acres
24 subject to the tax by September 1, and the district shall refund
25 amounts collected based upon such acres by December 31.

1 (3) Any such occupation tax shall remain in effect so
2 long as the natural resources district has bonds outstanding which
3 have been issued stating such occupation tax as an available source
4 for payment and for the purpose of paying all or any part of the
5 costs and expenses of one or more projects authorized pursuant to
6 section 2-3226.04.

7 (4) Such occupation taxes shall be certified to,
8 collected by, and accounted for by the county treasurer at the same
9 time and in the same manner as general real estate taxes, and such
10 occupation taxes shall be and remain a perpetual lien against such
11 real estate until paid. Such occupation taxes shall become delinquent
12 at the same time and in the same manner as general real property
13 taxes. The county treasurer shall publish and post a list of
14 delinquent occupation taxes with the list of real property subject to
15 sale for delinquent property taxes provided for in section 77-1804.
16 In addition, the list shall be provided to natural resources
17 districts which levied the delinquent occupation taxes. The list
18 shall include the record owner's name, the parcel identification
19 number, and the amount of delinquent occupation tax. For services
20 rendered in the collection of the occupation tax, the county
21 treasurer shall receive the fee provided for collection of general
22 natural resources district money under section 33-114.

23 (5) Such lien shall be inferior only to general taxes
24 levied by political subdivisions of the state. When such occupation
25 taxes have become delinquent and the real property on which the

1 irrigation took place has not been offered at any tax sale, the
2 district may proceed in district court in the county in which the
3 real estate is situated to foreclose in its own name the lien in the
4 same manner and with like effect as a foreclosure of a real estate
5 mortgage, except that sections 77-1903 to 77-1917 shall govern when
6 applicable.

7 Sec. 2. Original section 2-3226.05, Revised Statutes
8 Cumulative Supplement, 2010, is repealed.

9 Sec. 3. Since an emergency exists, this act takes effect
10 when passed and approved according to law.