

AMENDMENTS TO LB640

Introduced by Revenue.

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

3           Section 1. Section 77-3442, Revised Statutes Cumulative Supplement,  
4 2016, is amended to read:

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

9           (2)(a) Except as provided in subdivisions (2)(b), ~~and (2)(e), and~~  
10 (2)(h) of this section, school districts and multiple-district school  
11 systems may levy a maximum levy of (i) for fiscal years prior to fiscal  
12 year 2018-19, one dollar and five cents and (ii) for fiscal year 2018-19  
13 and each fiscal year thereafter, ninety-eight and seven-tenths cents per  
14 one hundred dollars of taxable valuation of property subject to the levy.

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

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

1 community.

2 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)  
3 of this section are amounts levied to pay for sums agreed to be paid by a  
4 school district to certificated employees in exchange for a voluntary  
5 termination of employment, amounts levied in compliance with sections  
6 79-10,110 and 79-10,110.02, and amounts levied to pay for special  
7 building funds and sinking funds established for projects commenced prior  
8 to April 1, 1996, for construction, expansion, or alteration of school  
9 district buildings. For purposes of this subsection, commenced means any  
10 action taken by the school board on the record which commits the board to  
11 expend district funds in planning, constructing, or carrying out the  
12 project.

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

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

28 (g) For each fiscal year, learning communities may levy a maximum  
29 levy of one and one-half cents on each one hundred dollars of taxable  
30 property subject to the levy for early childhood education programs for  
31 children in poverty, for elementary learning center employees, for

1 contracts with other entities or individuals who are not employees of the  
2 learning community for elementary learning center programs and services,  
3 and for pilot projects, except that no more than ten percent of such levy  
4 may be used for elementary learning center employees.

5 (h) For any school fiscal year when a temporary reduction in aid is  
6 in place for the calculation of aid pursuant to the Tax Equity and  
7 Educational Opportunities Support Act, the levy for a school district may  
8 exceed the limitation in subdivision (2)(a) of this section by the  
9 amount, up to three cents per one hundred dollars of taxable valuation,  
10 necessary to raise a dollar amount equal to up to seventy-five percent of  
11 the temporary reduction in aid for such school district for such school  
12 fiscal year with the approval of the school board of such school district  
13 by a two-thirds majority vote of the members of such school board after a  
14 public hearing on the issue for such school fiscal year. A temporary  
15 reduction in aid means, as determined and certified by the State  
16 Department of Education pursuant to section 11 of this act, the amount by  
17 which aid is reduced for a school district due to any statutory provision  
18 that reduces the total amount of state aid statewide calculated pursuant  
19 to the Tax Equity and Educational Opportunities Support Act and that is  
20 valid for a specified period of time after which the statutory provision  
21 effectively reverts to the provision as it existed prior to such  
22 specified period of time.

23 (i) For purposes of subsection (2) of this section, the levy for a  
24 fiscal year or a school fiscal year is the levy for the tax year that  
25 includes the beginning of such fiscal year or school fiscal year.

26 (3) For each fiscal year, community college areas may levy the  
27 levies provided in subdivisions (2)(a) through (c) of section 85-1517, in  
28 accordance with the provisions of such subdivisions. A community college  
29 area may exceed the levy provided in subdivision (2)(b) of section  
30 85-1517 by the amount necessary to retire general obligation bonds  
31 assumed by the community college area or issued pursuant to section

1 85-1515 according to the terms of such bonds or for any obligation  
2 pursuant to section 85-1535 entered into prior to January 1, 1997.

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

6 (b) Natural resources districts shall also have the power and  
7 authority to levy a tax equal to the dollar amount by which their  
8 restricted funds budgeted to administer and implement ground water  
9 management activities and integrated management activities under the  
10 Nebraska Ground Water Management and Protection Act exceed their  
11 restricted funds budgeted to administer and implement ground water  
12 management activities and integrated management activities for FY2003-04,  
13 not to exceed one cent on each one hundred dollars of taxable valuation  
14 annually on all of the taxable property within the district.

15 (c) In addition, natural resources districts located in a river  
16 basin, subbasin, or reach that has been determined to be fully  
17 appropriated pursuant to section 46-714 or designated as overappropriated  
18 pursuant to section 46-713 by the Department of Natural Resources shall  
19 also have the power and authority to levy a tax equal to the dollar  
20 amount by which their restricted funds budgeted to administer and  
21 implement ground water management activities and integrated management  
22 activities under the Nebraska Ground Water Management and Protection Act  
23 exceed their restricted funds budgeted to administer and implement ground  
24 water management activities and integrated management activities for  
25 FY2005-06, not to exceed three cents on each one hundred dollars of  
26 taxable valuation on all of the taxable property within the district for  
27 fiscal year 2006-07 and each fiscal year thereafter through fiscal year  
28 2017-18.

29 (5) Any educational service unit authorized to levy a property tax  
30 pursuant to section 79-1225 may levy a maximum levy of one and one-half  
31 cents per one hundred dollars of taxable valuation of property subject to

1 the levy.

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

14 (b) Incorporated cities and villages which are within the boundaries  
15 of a municipal county may levy a maximum levy of ninety cents per one  
16 hundred dollars of taxable valuation of property subject to the levy. The  
17 maximum levy shall include amounts paid to a municipal county for county  
18 services, amounts levied to pay for sums to support a library pursuant to  
19 section 51-201, a museum pursuant to section 51-501, a visiting community  
20 nurse, home health nurse, or home health agency pursuant to section  
21 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

22 (7) Sanitary and improvement districts which have been in existence  
23 for more than five years may levy a maximum levy of forty cents per one  
24 hundred dollars of taxable valuation of property subject to the levy, and  
25 sanitary and improvement districts which have been in existence for five  
26 years or less shall not have a maximum levy. Unconsolidated sanitary and  
27 improvement districts which have been in existence for more than five  
28 years and are located in a municipal county may levy a maximum of eighty-  
29 five cents per hundred dollars of taxable valuation of property subject  
30 to the levy.

31 (8) Counties may levy or authorize a maximum levy of fifty cents per

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

24 (9) Municipal counties may levy or authorize a maximum levy of one  
25 dollar per one hundred dollars of taxable valuation of property subject  
26 to the levy. The municipal county may allocate levy authority to any  
27 political subdivision or entity subject to allocation under section  
28 77-3443.

29 (10) Beginning July 1, 2016, rural and suburban fire protection  
30 districts may levy a maximum levy of ten and one-half cents per one  
31 hundred dollars of taxable valuation of property subject to the levy if

1 (a) such district is located in a county that had a levy pursuant to  
2 subsection (8) of this section in the previous year of at least forty  
3 cents per one hundred dollars of taxable valuation of property subject to  
4 the levy or (b) for any rural or suburban fire protection district that  
5 had a levy request pursuant to section 77-3443 in the previous year, the  
6 county board of the county in which the greatest portion of the valuation  
7 of such district is located did not authorize any levy authority to such  
8 district in the previous year.

9 (11) Property tax levies (a) for judgments, except judgments or  
10 orders from the Commission of Industrial Relations, obtained against a  
11 political subdivision which require or obligate a political subdivision  
12 to pay such judgment, to the extent such judgment is not paid by  
13 liability insurance coverage of a political subdivision, (b) for  
14 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)  
15 for bonds as defined in section 10-134 approved according to law and  
16 secured by a levy on property except as provided in section 44-4317 for  
17 bonded indebtedness issued by educational service units and school  
18 districts, and (d) for payments by a public airport to retire interest-  
19 free loans from the Department of Aeronautics in lieu of bonded  
20 indebtedness at a lower cost to the public airport are not included in  
21 the levy limits established by this section.

22 (12) The limitations on tax levies provided in this section are to  
23 include all other general or special levies provided by law.  
24 Notwithstanding other provisions of law, the only exceptions to the  
25 limits in this section are those provided by or authorized by sections  
26 77-3442 to 77-3444.

27 (13) Tax levies in excess of the limitations in this section shall  
28 be considered unauthorized levies under section 77-1606 unless approved  
29 under section 77-3444.

30 (14) For purposes of sections 77-3442 to 77-3444, political  
31 subdivision means a political subdivision of this state and a county

1 agricultural society.

2 (15) For school districts that file a binding resolution on or  
3 before May 9, 2008, with the county assessors, county clerks, and county  
4 treasurers for all counties in which the school district has territory  
5 pursuant to subsection (7) of section 79-458, if the combined levies,  
6 except levies for bonded indebtedness approved by the voters of the  
7 school district and levies for the refinancing of such bonded  
8 indebtedness, are in excess of the greater of (a) one dollar and twenty  
9 cents per one hundred dollars of taxable valuation of property subject to  
10 the levy or (b) the maximum levy authorized by a vote pursuant to section  
11 77-3444, all school district levies, except levies for bonded  
12 indebtedness approved by the voters of the school district and levies for  
13 the refinancing of such bonded indebtedness, shall be considered  
14 unauthorized levies under section 77-1606.

15 Sec. 2. Section 77-4209, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 77-4209 Sections 77-4209 to 77-4212 and sections 3 and 4 of this act  
18 shall be known and may be cited as the Property Tax Credit Act.

19 Sec. 3. (1) For tax year 2018 and each tax year thereafter, the  
20 State Department of Education shall certify to the State Treasurer the  
21 statewide increase in state aid to be paid to local systems as defined in  
22 section 79-1003 pursuant to the Tax Equity and Educational Opportunities  
23 Support Act resulting from the decrease in the maximum levy for school  
24 districts and multiple-district school systems from one dollar and five  
25 cents to ninety-eight and seven-tenths cents per one hundred dollars of  
26 taxable valuation of property subject to the levy.

27 (2) For tax year 2018 and each tax year thereafter, the State  
28 Treasurer shall transfer an amount equal to the statewide increase in  
29 state aid certified pursuant to subsection (1) of this section from the  
30 Property Tax Credit Cash Fund to the Tax Equity and Educational  
31 Opportunities Fund to pay such increase in state aid to local systems.



1           Sec. 4. (1) For tax year 2018 and each tax year thereafter, the  
2 Department of Revenue shall calculate, using data certified by the State  
3 Department of Education, and distribute school district property tax  
4 relief aid pursuant to this section for each local system that qualifies  
5 pursuant to subsection (2) of this section.

6           (2) A local system shall qualify for school district property tax  
7 relief aid pursuant to this section for each tax year when, for the most  
8 recently available complete data year as of January 1 of such tax year,  
9 the general fund property tax receipts exceed fifty-five percent of the  
10 total general fund revenue for such local system.

11           (3) For each tax year, the property tax gap for each local system  
12 that qualifies for school district property tax relief aid shall equal  
13 the general fund property tax receipts minus fifty-five percent of the  
14 total general fund revenue for such local system for the most recently  
15 available complete data year as of January 1 of such tax year.

16           (4) Except as otherwise provided in this subsection, each local  
17 system that qualifies pursuant to subsection (2) of this section for each  
18 tax year shall be paid school district property tax relief aid from the  
19 Property Tax Credit Cash Fund equal to seventy-five percent of the school  
20 district property tax gap for such local system. If the statewide total  
21 school district property tax relief aid for a tax year exceeds the funds  
22 available for distribution from the Property Tax Credit Cash Fund after  
23 the transfer to the Tax Equity and Educational Opportunities Fund  
24 pursuant to section 3 of this act, the aid shall be reduced  
25 proportionately for each local system receiving school district property  
26 tax relief aid for such tax year.

27           (5) Each school district in a local system receiving school district  
28 property tax relief aid shall decrease the estimated amount to be raised  
29 from taxation of personal and real property shown on the proposed budget  
30 statement pursuant to section 13-505 by the amount of such aid to be  
31 received. For any tax year for which such aid was reduced pursuant to

1 subsection (4) of this section, the lower aid amount shall be used to  
2 determine the decrease in the amount to be raised from taxation of  
3 personal and real property.

4 (6) For purposes of this section, local system and most recently  
5 available complete data year have the definitions found in section  
6 79-1003. School district property tax relief aid paid pursuant to this  
7 section shall be considered a general fund property tax receipt for  
8 purposes of calculations pursuant to subsections (2) and (3) of this  
9 section and shall be considered a state receipt for all other purposes,  
10 including the annual financial report.

11 (7) For tax year 2018 and each tax year thereafter, on or before  
12 January 15 of such tax year, the State Department of Education shall  
13 certify to the Department of Revenue the general fund property tax  
14 receipts, including any school district property tax relief aid, and the  
15 total general fund revenue for each local system for the most recently  
16 available complete data year as of January 1 of such tax year to use in  
17 calculations pursuant to this section.

18 (8) The Department of Revenue may adopt and promulgate rules and  
19 regulations to carry out this section.

20 Sec. 5. Section 77-4212, Revised Statutes Cumulative Supplement,  
21 2016, is amended to read:

22 77-4212 (1) For tax year 2007, the amount of relief granted under  
23 this section ~~the Property Tax Credit Act~~ shall be one hundred five  
24 million dollars. For tax year 2008, the amount of relief granted under  
25 this section ~~the act~~ shall be one hundred fifteen million dollars. It is  
26 the intent of the Legislature to fund the property tax credits provided  
27 in this section ~~Property Tax Credit Act~~ for tax years after tax year 2008  
28 using available revenue. For tax year 2017, the amount of relief granted  
29 under this section ~~the act~~ shall be two hundred twenty-four million  
30 dollars. For tax year 2018 and each tax year thereafter, the amount of  
31 relief granted under this section shall be the amount available in the

1 Property Tax Credit Cash Fund after transferring funds to the Tax Equity  
2 and Educational Opportunities Fund pursuant to section 3 of this act and  
3 distributing funds as school district property tax relief aid pursuant to  
4 section 4 of this act. The relief shall be in the form of a property tax  
5 credit which appears on the property tax statement.

6 (2)(a) For tax years prior to tax year 2017, to determine the amount  
7 of the property tax credit, the county treasurer shall multiply the  
8 amount disbursed to the county under subdivision (4)(a) of this section  
9 by the ratio of the real property valuation of the parcel to the total  
10 real property valuation in the county. The amount determined shall be the  
11 property tax credit for the property.

12 (b) Beginning with tax year 2017, to determine the amount of the  
13 property tax credit, the county treasurer shall multiply the amount  
14 disbursed to the county under subdivision (4)(b) of this section by the  
15 ratio of the credit allocation valuation of the parcel to the total  
16 credit allocation valuation in the county. The amount determined shall be  
17 the property tax credit for the property.

18 (3) If the real property owner qualifies for a homestead exemption  
19 under sections 77-3501 to 77-3529, the owner shall also be qualified for  
20 the relief provided in the act to the extent of any remaining liability  
21 after calculation of the relief provided by the homestead exemption. If  
22 the credit results in a property tax liability on the homestead that is  
23 less than zero, the amount of the credit which cannot be used by the  
24 taxpayer shall be returned to the State Treasurer by July 1 of the year  
25 the amount disbursed to the county was disbursed. The State Treasurer  
26 shall immediately credit any funds returned under this section to the  
27 Property Tax Credit Cash Fund.

28 (4)(a) For tax years prior to tax year 2017, the amount disbursed to  
29 each county shall be equal to the amount available for disbursement  
30 determined under subsection (1) of this section multiplied by the ratio  
31 of the real property valuation in the county to the real property

1 valuation in the state. By September 15, the Property Tax Administrator  
2 shall determine the amount to be disbursed under this subdivision to each  
3 county and certify such amounts to the State Treasurer and to each  
4 county. The disbursements to the counties shall occur in two equal  
5 payments, the first on or before January 31 and the second on or before  
6 April 1. After retaining one percent of the receipts for costs, the  
7 county treasurer shall allocate the remaining receipts to each taxing  
8 unit levying taxes on taxable property in the tax district in which the  
9 real property is located in the same proportion that the levy of such  
10 taxing unit bears to the total levy on taxable property of all the taxing  
11 units in the tax district in which the real property is located.

12 (b) Beginning with tax year 2017, the amount disbursed to each  
13 county shall be equal to the amount available for disbursement determined  
14 under subsection (1) of this section multiplied by the ratio of the  
15 credit allocation valuation in the county to the credit allocation  
16 valuation in the state. By September 15, the Property Tax Administrator  
17 shall determine the amount to be disbursed under this subdivision to each  
18 county and certify such amounts to the State Treasurer and to each  
19 county. The disbursements to the counties shall occur in two equal  
20 payments, the first on or before January 31 and the second on or before  
21 April 1. After retaining one percent of the receipts for costs, the  
22 county treasurer shall allocate the remaining receipts to each taxing  
23 unit based on its share of the credits granted to all taxpayers in the  
24 taxing unit.

25 (5) For purposes of this section, credit allocation valuation means  
26 the taxable value for all real property except agricultural land and  
27 horticultural land, one hundred twenty percent of taxable value for  
28 agricultural land and horticultural land that is not subject to special  
29 valuation, and one hundred twenty percent of taxable value for  
30 agricultural land and horticultural land that is subject to special  
31 valuation.

1           ~~(6) The State Treasurer shall transfer from the General Fund to the~~  
2   ~~Property Tax Credit Cash Fund one hundred five million dollars by August~~  
3   ~~1, 2007, and one hundred fifteen million dollars by August 1, 2008.~~

4           ~~(7) The Legislature shall have the power to transfer funds from the~~  
5   ~~Property Tax Credit Cash Fund to the General Fund.~~

6           Sec. 6. Section 79-1001, Revised Statutes Cumulative Supplement,  
7   2016, is amended to read:

8           79-1001 Sections 79-1001 to 79-1033 and sections 9 and 11 of this  
9   act shall be known and may be cited as the Tax Equity and Educational  
10   Opportunities Support Act.

11          Sec. 7. Section 79-1003, Revised Statutes Cumulative Supplement,  
12   2016, is amended to read:

13          79-1003 For purposes of the Tax Equity and Educational Opportunities  
14   Support Act:

15          (1) Adjusted general fund operating expenditures means (a) for  
16   school fiscal years 2013-14 through 2015-16, the difference of the  
17   general fund operating expenditures as calculated pursuant to subdivision  
18   (23) of this section increased by the cost growth factor calculated  
19   pursuant to section 79-1007.10, minus the transportation allowance,  
20   special receipts allowance, poverty allowance, limited English  
21   proficiency allowance, distance education and telecommunications  
22   allowance, elementary site allowance, summer school allowance,  
23   instructional time allowance, teacher education allowance, and focus  
24   school and program allowance, (b) for school fiscal years 2016-17 through  
25   2018-19, the difference of the general fund operating expenditures as  
26   calculated pursuant to subdivision (23) of this section increased by the  
27   cost growth factor calculated pursuant to section 79-1007.10, minus the  
28   transportation allowance, special receipts allowance, poverty allowance,  
29   limited English proficiency allowance, distance education and  
30   telecommunications allowance, elementary site allowance, summer school  
31   allowance, best practices allowance, and focus school and program

1 allowance, and (c) for school fiscal year 2019-20 and each school fiscal  
2 year thereafter, the difference of the general fund operating  
3 expenditures as calculated pursuant to subdivision (23) of this section  
4 increased by the cost growth factor calculated pursuant to section  
5 79-1007.10, minus the transportation allowance, special receipts  
6 allowance, poverty allowance, limited English proficiency allowance,  
7 distance education and telecommunications allowance, elementary site  
8 allowance, summer school allowance, best practices allowance, community  
9 achievement plan allowance, and focus school and program allowance;

10 (2) Adjusted valuation means the assessed valuation of taxable  
11 property of each local system in the state, adjusted pursuant to the  
12 adjustment factors described in section 79-1016. Adjusted valuation means  
13 the adjusted valuation for the property tax year ending during the school  
14 fiscal year immediately preceding the school fiscal year in which the aid  
15 based upon that value is to be paid. For purposes of determining the  
16 local effort rate yield pursuant to section 79-1015.01, adjusted  
17 valuation does not include the value of any property which a court, by a  
18 final judgment from which no appeal is taken, has declared to be  
19 nontaxable or exempt from taxation;

20 (3) Allocated income tax funds means the amount of assistance paid  
21 to a local system pursuant to section 79-1005.01 as adjusted, for school  
22 fiscal years prior to school fiscal year 2017-18, by the minimum levy  
23 adjustment pursuant to section 79-1008.02;

24 (4) Average daily membership means the average daily membership for  
25 grades kindergarten through twelve attributable to the local system, as  
26 provided in each district's annual statistical summary, and includes the  
27 proportionate share of students enrolled in a public school instructional  
28 program on less than a full-time basis;

29 (5) Base fiscal year means the first school fiscal year following  
30 the school fiscal year in which the reorganization or unification  
31 occurred;

1 (6) Board means the school board of each school district;

2 (7) Categorical funds means funds limited to a specific purpose by  
3 federal or state law, including, but not limited to, Title I funds, Title  
4 VI funds, federal vocational education funds, federal school lunch funds,  
5 Indian education funds, Head Start funds, and funds from the Education  
6 Innovation Fund;

7 (8) Consolidate means to voluntarily reduce the number of school  
8 districts providing education to a grade group and does not include  
9 dissolution pursuant to section 79-498;

10 (9) Converted contract means an expired contract that was in effect  
11 for at least fifteen school years beginning prior to school year 2012-13  
12 for the education of students in a nonresident district in exchange for  
13 tuition from the resident district when the expiration of such contract  
14 results in the nonresident district educating students, who would have  
15 been covered by the contract if the contract were still in effect, as  
16 option students pursuant to the enrollment option program established in  
17 section 79-234;

18 (10) Converted contract option student means a student who will be  
19 an option student pursuant to the enrollment option program established  
20 in section 79-234 for the school fiscal year for which aid is being  
21 calculated and who would have been covered by a converted contract if the  
22 contract were still in effect and such school fiscal year is the first  
23 school fiscal year for which such contract is not in effect;

24 (11) Department means the State Department of Education;

25 (12) District means any Class I, II, III, IV, V, or VI school  
26 district and, beginning with the calculation of state aid for school  
27 fiscal year 2011-12 and each school fiscal year thereafter, a unified  
28 system as defined in section 79-4,108;

29 (13) Ensuing school fiscal year means the school fiscal year  
30 following the current school fiscal year;

31 (14) Equalization aid means the amount of assistance calculated to

1 be paid to a local system pursuant to sections 79-1007.11 to 79-1007.23,  
2 79-1007.25, 79-1008.01 to 79-1022, and 79-1022.02;

3 (15) Fall membership means the total membership in kindergarten  
4 through grade twelve attributable to the local system as reported on the  
5 fall school district membership reports for each district pursuant to  
6 section 79-528;

7 (16) Fiscal year means the state fiscal year which is the period  
8 from July 1 to the following June 30;

9 (17) Formula students means:

10 (a) For state aid certified pursuant to section 79-1022, the sum of  
11 the product of fall membership from the school fiscal year immediately  
12 preceding the school fiscal year in which the aid is to be paid  
13 multiplied by the average ratio of average daily membership to fall  
14 membership for the second school fiscal year immediately preceding the  
15 school fiscal year in which the aid is to be paid and the prior two  
16 school fiscal years plus sixty percent of the qualified early childhood  
17 education fall membership plus tuitioned students from the school fiscal  
18 year immediately preceding the school fiscal year in which aid is to be  
19 paid minus the product of the number of students enrolled in kindergarten  
20 that is not full-day kindergarten from the fall membership multiplied by  
21 0.5; and

22 (b) For the final calculation of state aid pursuant to section  
23 79-1065, the sum of average daily membership plus sixty percent of the  
24 qualified early childhood education average daily membership plus  
25 tuitioned students minus the product of the number of students enrolled  
26 in kindergarten that is not full-day kindergarten from the average daily  
27 membership multiplied by 0.5 from the school fiscal year immediately  
28 preceding the school fiscal year in which aid was paid;

29 (18) Free lunch and free milk calculated students means, using the  
30 most recent data available on November 1 of the school fiscal year  
31 immediately preceding the school fiscal year in which aid is to be paid,



1 (a) for schools that did not provide free meals to all students pursuant  
2 to the community eligibility provision, students who individually  
3 qualified for free lunches or free milk pursuant to the federal Richard  
4 B. Russell National School Lunch Act, 42 U.S.C. 1751 et seq., and the  
5 federal Child Nutrition Act of 1966, 42 U.S.C. 1771 et seq., as such acts  
6 and sections existed on January 1, 2015, and rules and regulations  
7 adopted thereunder, plus (b) for schools that provided free meals to all  
8 students pursuant to the community eligibility provision, (i) for school  
9 fiscal year 2016-17, the product of the students who attended such school  
10 multiplied by the identified student percentage calculated pursuant to  
11 such federal provision or (ii) for school fiscal year 2017-18 and each  
12 school fiscal year thereafter, the greater of the number of students in  
13 such school who individually qualified for free lunch or free milk using  
14 the most recent school fiscal year for which the school did not provide  
15 free meals to all students pursuant to the community eligibility  
16 provision or one hundred ten percent of the product of the students who  
17 qualified for free meals at such school pursuant to the community  
18 eligibility provision multiplied by the identified student percentage  
19 calculated pursuant to such federal provision, except that the free lunch  
20 and free milk students calculated for any school pursuant to subdivision  
21 (18)(b)(ii) of this section shall not exceed one hundred percent of the  
22 students qualified for free meals at such school pursuant to the  
23 community eligibility provision;

24 (19) Free lunch and free milk student means, for school fiscal years  
25 prior to school fiscal year 2016-17, a student who qualified for free  
26 lunches or free milk from the most recent data available on November 1 of  
27 the school fiscal year immediately preceding the school fiscal year in  
28 which aid is to be paid;

29 (20) Full-day kindergarten means kindergarten offered by a district  
30 for at least one thousand thirty-two instructional hours;

31 (21) General fund budget of expenditures means the total budget of

1 disbursements and transfers for general fund purposes as certified in the  
2 budget statement adopted pursuant to the Nebraska Budget Act, except that  
3 for purposes of the limitation imposed in section 79-1023 and the  
4 calculation pursuant to subdivision (2) of section 79-1027.01, the  
5 general fund budget of expenditures does not include any special grant  
6 funds, exclusive of local matching funds, received by a district;

7 (22) General fund expenditures means all expenditures from the  
8 general fund;

9 (23) General fund operating expenditures means for state aid  
10 calculated for school fiscal years 2012-13 and each school fiscal year  
11 thereafter, as reported on the annual financial report for the second  
12 school fiscal year immediately preceding the school fiscal year in which  
13 aid is to be paid, the total general fund expenditures minus (a) the  
14 amount of all receipts to the general fund, to the extent that such  
15 receipts are not included in local system formula resources, from early  
16 childhood education tuition, summer school tuition, educational entities  
17 as defined in section 79-1201.01 for providing distance education courses  
18 through the Educational Service Unit Coordinating Council to such  
19 educational entities, private foundations, individuals, associations,  
20 charitable organizations, the textbook loan program authorized by section  
21 79-734, federal impact aid, and levy override elections pursuant to  
22 section 77-3444, (b) the amount of expenditures for categorical funds,  
23 tuition paid, transportation fees paid to other districts, adult  
24 education, community services, redemption of the principal portion of  
25 general fund debt service, retirement incentive plans authorized by  
26 section 79-855, and staff development assistance authorized by section  
27 79-856, (c) the amount of any transfers from the general fund to any bond  
28 fund and transfers from other funds into the general fund, (d) any legal  
29 expenses in excess of fifteen-hundredths of one percent of the formula  
30 need for the school fiscal year in which the expenses occurred, (e)  
31 expenditures to pay for sums agreed to be paid by a school district to

1 certificated employees in exchange for a voluntary termination occurring  
2 prior to July 1, 2009, occurring on or after the last day of the 2010-11  
3 school year and prior to the first day of the 2013-14 school year, or, to  
4 the extent that a district has demonstrated to the State Board of  
5 Education pursuant to section 79-1028.01 that the agreement will result  
6 in a net savings in salary and benefit costs to the school district over  
7 a five-year period, occurring on or after the first day of the 2013-14  
8 school year, (f)(i) expenditures to pay for employer contributions  
9 pursuant to subsection (2) of section 79-958 to the School Employees  
10 Retirement System of the State of Nebraska to the extent that such  
11 expenditures exceed the employer contributions under such subsection that  
12 would have been made at a contribution rate of seven and thirty-five  
13 hundredths percent or (ii) expenditures to pay for school district  
14 contributions pursuant to subdivision (1)(c)(i) of section 79-9,113 to  
15 the retirement system established pursuant to the Class V School  
16 Employees Retirement Act to the extent that such expenditures exceed the  
17 school district contributions under such subdivision that would have been  
18 made at a contribution rate of seven and thirty-seven hundredths percent,  
19 and (g) any amounts paid by the district for lobbyist fees and expenses  
20 reported to the Clerk of the Legislature pursuant to section 49-1483.

21 For purposes of this subdivision (23) of this section, receipts from  
22 levy override elections shall equal ninety-nine percent of the difference  
23 of the total general fund levy minus the maximum levy pursuant to  
24 subdivision (2)(a) of section 77-3442 ~~a levy of one dollar and five cents~~  
25 ~~per one hundred dollars of taxable valuation~~ multiplied by the assessed  
26 valuation for school districts that have voted pursuant to section  
27 77-3444 to override the maximum levy provided pursuant to section  
28 77-3442;

29 (24) High school district means a school district providing  
30 instruction in at least grades nine through twelve;

31 (25) Income tax liability means the amount of the reported income

1 tax liability for resident individuals pursuant to the Nebraska Revenue  
2 Act of 1967 less all nonrefundable credits earned and refunds made;

3 (26) Income tax receipts means the amount of income tax collected  
4 pursuant to the Nebraska Revenue Act of 1967 less all nonrefundable  
5 credits earned and refunds made;

6 (27) Limited English proficiency students means the number of  
7 students with limited English proficiency in a district from the most  
8 recent data available on November 1 of the school fiscal year preceding  
9 the school fiscal year in which aid is to be paid plus the difference of  
10 such students with limited English proficiency minus the average number  
11 of limited English proficiency students for such district, prior to such  
12 addition, for the three immediately preceding school fiscal years if such  
13 difference is greater than zero;

14 (28) Local system means a learning community for purposes of  
15 calculation of state aid for each school fiscal year prior to school  
16 fiscal year 2017-18, a unified system, a Class VI district and the  
17 associated Class I districts, or a Class II, III, IV, or V district and  
18 any affiliated Class I districts or portions of Class I districts. The  
19 membership, expenditures, and resources of Class I districts that are  
20 affiliated with multiple high school districts will be attributed to  
21 local systems based on the percent of the Class I valuation that is  
22 affiliated with each high school district;

23 (29) Low-income child means (a) for school fiscal years prior to  
24 2016-17, a child under nineteen years of age living in a household having  
25 an annual adjusted gross income for the second calendar year preceding  
26 the beginning of the school fiscal year for which aid is being calculated  
27 equal to or less than the maximum household income that would allow a  
28 student from a family of four people to be a free lunch and free milk  
29 student during the school fiscal year immediately preceding the school  
30 fiscal year for which aid is being calculated and (b) for school fiscal  
31 year 2016-17 and each school fiscal year thereafter, a child under

1 nineteen years of age living in a household having an annual adjusted  
2 gross income for the second calendar year preceding the beginning of the  
3 school fiscal year for which aid is being calculated equal to or less  
4 than the maximum household income pursuant to sections 9(b)(1) and 17(c)  
5 (4) of the Richard B. Russell National School Lunch Act, 42 U.S.C.  
6 1758(b)(1) and 42 U.S.C. 1766(c)(4), respectively, and sections 3(a)(6)  
7 and 4(e)(1)(A) of the Child Nutrition Act of 1966, 42 U.S.C. 1772(a)(6)  
8 and 42 U.S.C. 1773(e)(1)(A), respectively, as such acts and sections  
9 existed on January 1, 2015, for a household of that size that would have  
10 allowed the child to meet the income qualifications for free meals during  
11 the school fiscal year immediately preceding the school fiscal year for  
12 which aid is being calculated;

13 (30) Low-income students means the number of low-income children  
14 within the district multiplied by the ratio of the formula students in  
15 the district divided by the total children under nineteen years of age  
16 residing in the district as derived from income tax information;

17 (31) Most recently available complete data year means the most  
18 recent single school fiscal year for which the annual financial report,  
19 fall school district membership report, annual statistical summary,  
20 Nebraska income tax liability by school district for the calendar year in  
21 which the majority of the school fiscal year falls, and adjusted  
22 valuation data are available;

23 (32) Poverty students means (a) for school fiscal years prior to  
24 2016-17, the number of low-income students or the number of students who  
25 are free lunch and free milk students in a district plus the difference  
26 of the number of low-income students or the number of students who are  
27 free lunch and free milk students in a district, whichever is greater,  
28 minus the average number of poverty students for such district, prior to  
29 such addition, for the three immediately preceding school fiscal years if  
30 such difference is greater than zero and (b) for school fiscal year  
31 2016-17 and each school fiscal year thereafter, the unadjusted poverty

1 students plus the difference of such unadjusted poverty students minus  
2 the average number of poverty students for such district, prior to such  
3 addition, for the three immediately preceding school fiscal years if such  
4 difference is greater than zero;

5 (33) Qualified early childhood education average daily membership  
6 means the product of the average daily membership for school fiscal year  
7 2006-07 and each school fiscal year thereafter of students who will be  
8 eligible to attend kindergarten the following school year and are  
9 enrolled in an early childhood education program approved by the  
10 department pursuant to section 79-1103 for such school district for such  
11 school year multiplied by the ratio of the actual instructional hours of  
12 the program divided by one thousand thirty-two if: (a) The program is  
13 receiving a grant pursuant to such section for the third year; (b) the  
14 program has already received grants pursuant to such section for three  
15 years; or (c) the program has been approved pursuant to subsection (5) of  
16 section 79-1103 for such school year and the two preceding school years,  
17 including any such students in portions of any of such programs receiving  
18 an expansion grant;

19 (34) Qualified early childhood education fall membership means the  
20 product of membership on the last Friday in September 2006 and each year  
21 thereafter of students who will be eligible to attend kindergarten the  
22 following school year and are enrolled in an early childhood education  
23 program approved by the department pursuant to section 79-1103 for such  
24 school district for such school year multiplied by the ratio of the  
25 planned instructional hours of the program divided by one thousand  
26 thirty-two if: (a) The program is receiving a grant pursuant to such  
27 section for the third year; (b) the program has already received grants  
28 pursuant to such section for three years; or (c) the program has been  
29 approved pursuant to subsection (5) of section 79-1103 for such school  
30 year and the two preceding school years, including any such students in  
31 portions of any of such programs receiving an expansion grant;

1 (35) Regular route transportation means the transportation of  
2 students on regularly scheduled daily routes to and from the attendance  
3 center;

4 (36) Reorganized district means any district involved in a  
5 consolidation and currently educating students following consolidation;

6 (37) School year or school fiscal year means the fiscal year of a  
7 school district as defined in section 79-1091;

8 (38) Sparse local system means a local system that is not a very  
9 sparse local system but which meets the following criteria:

10 (a)(i) Less than two students per square mile in the county in which  
11 each high school is located, based on the school district census, (ii)  
12 less than one formula student per square mile in the local system, and  
13 (iii) more than ten miles between each high school attendance center and  
14 the next closest high school attendance center on paved roads;

15 (b)(i) Less than one and one-half formula students per square mile  
16 in the local system and (ii) more than fifteen miles between each high  
17 school attendance center and the next closest high school attendance  
18 center on paved roads;

19 (c)(i) Less than one and one-half formula students per square mile  
20 in the local system and (ii) more than two hundred seventy-five square  
21 miles in the local system; or

22 (d)(i) Less than two formula students per square mile in the local  
23 system and (ii) the local system includes an area equal to ninety-five  
24 percent or more of the square miles in the largest county in which a high  
25 school attendance center is located in the local system;

26 (39) Special education means specially designed kindergarten through  
27 grade twelve instruction pursuant to section 79-1125, and includes  
28 special education transportation;

29 (40) Special grant funds means the budgeted receipts for grants,  
30 including, but not limited to, categorical funds, reimbursements for  
31 wards of the court, short-term borrowings including, but not limited to,

1 registered warrants and tax anticipation notes, interfund loans,  
2 insurance settlements, and reimbursements to county government for  
3 previous overpayment. The state board shall approve a listing of grants  
4 that qualify as special grant funds;

5 (41) State aid means the amount of assistance paid to a district  
6 pursuant to the Tax Equity and Educational Opportunities Support Act;

7 (42) State board means the State Board of Education;

8 (43) State support means all funds provided to districts by the  
9 State of Nebraska for the general fund support of elementary and  
10 secondary education;

11 (44) Statewide average basic funding per formula student means the  
12 statewide total basic funding for all districts divided by the statewide  
13 total formula students for all districts;

14 (45) Statewide average general fund operating expenditures per  
15 formula student means the statewide total general fund operating  
16 expenditures for all districts divided by the statewide total formula  
17 students for all districts;

18 (46) Teacher has the definition found in section 79-101;

19 (47) Temporary aid adjustment factor means (a) for school fiscal  
20 years before school fiscal year 2007-08, one and one-fourth percent of  
21 the sum of the local system's transportation allowance, the local  
22 system's special receipts allowance, and the product of the local  
23 system's adjusted formula students multiplied by the average formula cost  
24 per student in the local system's cost grouping and (b) for school fiscal  
25 year 2007-08, one and one-fourth percent of the sum of the local system's  
26 transportation allowance, special receipts allowance, and distance  
27 education and telecommunications allowance and the product of the local  
28 system's adjusted formula students multiplied by the average formula cost  
29 per student in the local system's cost grouping;

30 (48) Tuition receipts from converted contracts means tuition  
31 receipts received by a district from another district in the most



1 recently available complete data year pursuant to a converted contract  
2 prior to the expiration of the contract;

3 (49) Tuitioned students means students in kindergarten through grade  
4 twelve of the district whose tuition is paid by the district to some  
5 other district or education agency;

6 (50) Unadjusted poverty students means, for school fiscal year  
7 2016-17 and each school fiscal year thereafter, the greater of the number  
8 of low-income students or the free lunch and free milk calculated  
9 students in a district; and

10 (51) Very sparse local system means a local system that has:

11 (a)(i) Less than one-half student per square mile in each county in  
12 which each high school attendance center is located based on the school  
13 district census, (ii) less than one formula student per square mile in  
14 the local system, and (iii) more than fifteen miles between the high  
15 school attendance center and the next closest high school attendance  
16 center on paved roads; or

17 (b)(i) More than four hundred fifty square miles in the local  
18 system, (ii) less than one-half student per square mile in the local  
19 system, and (iii) more than fifteen miles between each high school  
20 attendance center and the next closest high school attendance center on  
21 paved roads.

22 Sec. 8. Section 79-1008.01, Revised Statutes Cumulative Supplement,  
23 2016, is amended to read:

24 79-1008.01 (1) For school fiscal years prior to 2018-19, except  
25 ~~Except~~ as provided in section 79-1008.02 for school fiscal years prior to  
26 school fiscal year 2017-18 and section 79-1009, each local system shall  
27 receive equalization aid in the amount that the total formula need of  
28 each local system, as determined pursuant to sections 79-1007.04 to  
29 79-1007.23 and 79-1007.25, exceeds its total formula resources as  
30 determined pursuant to sections 79-1015.01 to 79-1018.01.

31 (2) For school fiscal year 2018-19 and each school fiscal year

1 thereafter, the department shall calculate a preliminary equalization aid  
2 amount for the purpose of determining qualification for an option  
3 enrollment relief correction pursuant to section 9 of this act. The  
4 preliminary equalization aid amount for each local system shall equal the  
5 amount that the total formula need of each local system, as determined  
6 pursuant to sections 79-1007.04 to 79-1007.23 and 79-1007.25, exceeds its  
7 total formula resources as determined pursuant to sections 79-1015.01 to  
8 79-1018.01.

9 (3) For school fiscal year 2018-19 and each school fiscal year  
10 thereafter, each local system shall receive equalization aid in the  
11 amount that the total formula need of each local system, as determined  
12 pursuant to sections 79-1007.04 to 79-1007.23 and 79-1007.25, exceeds the  
13 sum of its total formula resources as determined pursuant to sections  
14 79-1015.01 to 79-1018.01 plus any option enrollment relief correction.

15 Sec. 9. (1) For state aid calculated for school fiscal year 2018-19  
16 and each school fiscal year thereafter, for each local system that  
17 qualifies pursuant to this section, an option enrollment relief  
18 correction shall be added to the amounts to be distributed as certified  
19 pursuant to section 79-1022.

20 (2) A local system shall qualify for an option enrollment relief  
21 correction if such local system both (a) does not qualify to receive  
22 school district property tax relief aid pursuant to section 4 of this act  
23 for the fiscal year corresponding to the majority of such school fiscal  
24 year and (b) the net option funding calculated for the school districts  
25 in such local system pursuant to section 79-1009 is greater than ninety  
26 percent of the preliminary state aid calculated for such local system  
27 pursuant to this section for such school fiscal year.

28 (3) The preliminary state aid for purposes of this section shall  
29 equal the sum of the preliminary equalization aid calculated pursuant to  
30 section 79-1008.01, net option funding determined pursuant to section  
31 79-1009, best practices aid determined pursuant to section 79-1004,

1 allocated income tax funds determined pursuant to section 79-1005.01, and  
2 community achievement plan aid determined pursuant to section 79-1005.

3 (4) The option enrollment relief correction for each local system  
4 that qualifies shall equal six and three-tenths cents per one hundred  
5 dollars of adjusted valuation for such local system as certified by the  
6 Property Tax Administrator for the school fiscal year for which aid is  
7 being calculated.

8 Sec. 10. Section 79-1023, Revised Statutes Cumulative Supplement,  
9 2016, is amended to read:

10 79-1023 (1) On or before April 10, 2014, and on or before March 1 of  
11 each year thereafter, the department shall determine and certify to each  
12 school district budget authority for the general fund budget of  
13 expenditures for the ensuing school fiscal year.

14 (2) Except as provided in this section or sections 79-1028.01,  
15 79-1029, 79-1030, and 81-829.51, each school district shall have budget  
16 authority for the general fund budget of expenditures equal to the  
17 greater of (a) the general fund budget of expenditures for the  
18 immediately preceding school fiscal year minus exclusions pursuant to  
19 subsection (1) of section 79-1028.01 for such school fiscal year with the  
20 difference increased by the basic allowable growth rate for the school  
21 fiscal year for which budget authority is being calculated, (b) the  
22 general fund budget of expenditures for the immediately preceding school  
23 fiscal year minus exclusions pursuant to subsection (1) of section  
24 79-1028.01 for such school fiscal year with the difference increased by  
25 an amount equal to any student growth adjustment calculated for the  
26 school fiscal year for which budget authority is being calculated, or (c)  
27 one hundred ten percent of formula need for the school fiscal year for  
28 which budget authority is being calculated minus the special education  
29 budget of expenditures as filed on the school district budget statement  
30 on or before September 20 for the immediately preceding school fiscal  
31 year, which special education budget of expenditures is increased by the

1 basic allowable growth rate for the school fiscal year for which budget  
2 authority is being calculated.

3 (3) For any school fiscal year for which the budget authority for  
4 the general fund budget of expenditures for a school district is based on  
5 a student growth adjustment, the budget authority for the general fund  
6 budget of expenditures for such school district shall be adjusted in  
7 future years to reflect any student growth adjustment corrections related  
8 to such student growth adjustment.

9 (4) For school districts receiving school district property tax  
10 relief aid pursuant to section 4 of this act for any school fiscal year,  
11 the budget authority for the general fund budget of expenditures pursuant  
12 to subsection (2) of this section shall be reduced for such school fiscal  
13 year by twenty-five percent of the property tax gap calculated pursuant  
14 to section 4 of this act for such school district unless an override of  
15 all or part of such reduction is approved by the school board of such  
16 school district by a two-thirds majority vote of the members of such  
17 school board at least thirty days prior to approving the annual budget of  
18 the school district. Prior to such vote, a school board shall hold a  
19 public hearing on the override after identifying for what purpose the  
20 funds from the override would be used. Any reduction in budget authority  
21 pursuant to this subsection shall only be in effect for the applicable  
22 school fiscal year and shall not reduce the budget authority for such  
23 school fiscal year for purposes of calculating budget authority for  
24 subsequent school fiscal years.

25 Sec. 11. For any school fiscal year when a temporary reduction in  
26 aid is in place for the calculation of aid pursuant to the Tax Equity and  
27 Educational Opportunities Support Act, the department shall calculate the  
28 temporary reduction in aid for each school district for such school  
29 fiscal year and shall certify such amount to such school district, the  
30 Property Tax Administrator, the Director of Administrative Services, and  
31 the Auditor of Public Accounts. A temporary reduction in aid means, as

1 determined by the department, the amount by which aid is reduced for a  
2 school district due to any statutory provision that reduces the total  
3 amount of state aid statewide calculated pursuant to the Tax Equity and  
4 Educational Opportunities Support Act and that is valid for a specified  
5 period of time after which the statutory provision effectively reverts to  
6 the provision as it existed prior to such specified period of time. In  
7 calculating the temporary reduction in aid, the department shall not  
8 include any reduction resulting from a change in a statutory provision  
9 that does not specifically revert to the effect of the previous statutory  
10 provision at the end of a specified period of time.

11       Sec. 12.   Original section 77-4209, Reissue Revised Statutes of  
12 Nebraska, and sections 77-3442, 77-4212, 79-1001, 79-1003, 79-1008.01,  
13 and 79-1023, Revised Statutes Cumulative Supplement, 2016, are repealed.