

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 432

Introduced by Erdman, 47; Groene, 42; Halloran, 33; Lowe, 37.

Read first time January 17, 2017

Committee: Government, Military and Veterans Affairs

- 1 A BILL FOR AN ACT relating to the Nebraska Budget Act; to amend section
- 2 13-508, Revised Statutes Cumulative Supplement, 2016; to eliminate
- 3 provisions relating to the amount of tax required to fund the
- 4 adopted budget; to provide operative dates; to repeal the original
- 5 section; and to declare an emergency.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-508, Revised Statutes Cumulative Supplement,
2 2016, is amended to read:

3 13-508 (1) After publication and hearing thereon and within the time
4 prescribed by law, each governing body, except as provided in subsection
5 (3) of this section, shall file with and certify to the levying board or
6 boards on or before September 20 of each year or September 20 of the
7 final year of a biennial period and file with the auditor a copy of the
8 adopted budget statement which complies with sections 13-518 to 13-522 or
9 79-1023 to 79-1030, together with the amount of the tax required to fund
10 the adopted budget, setting out separately (a) the amount to be levied
11 for the payment of principal or interest on bonds issued by the governing
12 body and (b) the amount to be levied for all other purposes. Proof of
13 publication shall be attached to the statements. For fiscal years prior
14 to fiscal year 2017-18, learning communities shall also file a copy of
15 such adopted budget statement with member school districts on or before
16 September 1 of each year. ~~The governing body, in certifying the amount~~
17 ~~required, may make allowance for delinquent taxes not exceeding five~~
18 ~~percent of the amount required plus the actual percentage of delinquent~~
19 ~~taxes for the preceding tax year or biennial period and for the amount of~~
20 ~~estimated tax loss from any pending or anticipated litigation which~~
21 ~~involves taxation and in which tax collections have been or can be~~
22 ~~withheld or escrowed by court order. For purposes of this section,~~
23 ~~anticipated litigation shall be limited to the anticipation of an action~~
24 ~~being filed by a taxpayer who or which filed a similar action for the~~
25 ~~preceding year or biennial period which is still pending. Except for such~~
26 ~~allowances, a governing body shall not certify an amount of tax more than~~
27 ~~one percent greater or lesser than the amount determined under section~~
28 ~~13-505.~~

29 (2) Each governing body shall use the certified taxable values as
30 provided by the county assessor pursuant to section 13-509 for the
31 current year in setting or certifying the levy. Each governing body may

1 designate one of its members to perform any duty or responsibility
2 required of such body by this section.

3 (3)(a) A Class I school district shall do the filing and
4 certification required by subsection (1) of this section on or before
5 August 1 of each year.

6 (b) For fiscal years prior to fiscal year 2017-18, learning
7 communities shall do such filing and certification on or before September
8 1 of each year.

9 Sec. 2. Sections 1 and 3 of this act become operative on July 1,
10 2017. The other sections of this act becomes operative on their effective
11 date.

12 Sec. 3. Original section 13-508, Revised Statutes Cumulative
13 Supplement, 2016, is repealed.

14 Sec. 4. Since an emergency exists, this act takes effect when
15 passed and approved according to law.