

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 509

FINAL READING

Introduced by Lindstrom, 18.

Read first time January 19, 2021

Committee: Banking, Commerce and Insurance

1 A BILL FOR AN ACT relating to the State Treasurer and treasury
2 management; to amend sections 44-2839, 72-1250.01, 77-3,119,
3 77-2205, 77-27,139.04, 77-3523, 79-1044, 79-1047, 79-1051, 81-118,
4 and 86-527, Reissue Revised Statutes of Nebraska, and sections
5 13-518, 39-2215, 54-603, 57-705, 60-396, 60-3,202, 77-2602, 77-4212,
6 79-1035, 82-331, 84-602, and 84-612, Revised Statutes Cumulative
7 Supplement, 2020; to change how certain disbursements,
8 reimbursements, remittances, and distributions are made; to change
9 and eliminate duties of the State Treasurer; to rename a fund; to
10 change provisions relating to warrants, the distribution of
11 cigarette tax proceeds, unused property tax credits, and payments
12 into the state treasury; to eliminate obsolete provisions, the
13 Municipal Infrastructure Redevelopment Fund Act, a fund, and certain
14 duties of county treasurers; to harmonize provisions; to repeal the
15 original sections; and to outright repeal sections 18-2601, 18-2602,
16 18-2603, 18-2604, 18-2605, 18-2606, 18-2607, 18-2608, 18-2609,
17 72-1005, and 79-1034, Reissue Revised Statutes of Nebraska.
18 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-518, Revised Statutes Cumulative Supplement,
2 2020, is amended to read:

3 13-518 For purposes of sections 13-518 to 13-522:

4 (1) Allowable growth means (a) for governmental units other than
5 community colleges, the percentage increase in taxable valuation in
6 excess of the base limitation established under section 77-3446, if any,
7 due to improvements to real property as a result of new construction,
8 additions to existing buildings, any improvements to real property which
9 increase the value of such property, and any increase in valuation due to
10 annexation and any personal property valuation over the prior year and
11 (b) for community colleges, the percentage increase in excess of the base
12 limitation, if any, in full-time equivalent students from the second year
13 to the first year preceding the year for which the budget is being
14 determined;

15 (2) Capital improvements means (a) acquisition of real property or
16 (b) acquisition, construction, or extension of any improvements on real
17 property;

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

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

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

30 (6) Restricted funds means (a) property tax, excluding any amounts
31 refunded to taxpayers, (b) payments in lieu of property taxes, (c) local

1 option sales taxes, (d) motor vehicle taxes, (e) state aid, (f) transfers
2 of surpluses from any user fee, permit fee, or regulatory fee if the fee
3 surplus is transferred to fund a service or function not directly related
4 to the fee and the costs of the activity funded from the fee, (g) any
5 funds excluded from restricted funds for the prior year because they were
6 budgeted for capital improvements but which were not spent and are not
7 expected to be spent for capital improvements, (h) the tax provided in
8 sections 77-27,223 to 77-27,227 beginning in the second fiscal year in
9 which the county will receive a full year of receipts, and (i) any excess
10 tax collections returned to the county under section 77-1776. Funds
11 received pursuant to the nameplate capacity tax levied under section
12 77-6203 for the first five years after a renewable energy generation
13 facility has been commissioned are nonrestricted funds; and

14 (7) State aid means:

15 (a) For all governmental units, state aid paid pursuant to sections
16 60-3,202 and 77-3523 and reimbursement provided pursuant to section
17 77-1239;

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

21 (c) For counties, state aid to counties paid pursuant to sections
22 60-3,184 to 60-3,190, insurance premium tax paid to counties, and
23 reimbursements to counties from funds appropriated pursuant to section
24 29-3933;

25 (d) For community colleges, state aid to community colleges paid
26 pursuant to the Community College Aid Act;

27 (e) For educational service units, state aid appropriated under
28 sections 79-1241.01 and 79-1241.03; and

29 (f) For local public health departments as defined in section
30 71-1626, state aid as distributed under section 71-1628.08.

31 Sec. 2. Section 39-2215, Revised Statutes Cumulative Supplement,

1 2020, is amended to read:

2 39-2215 (1) There is hereby created in the state treasury a special
3 fund to be known as the Highway Trust Fund.

4 (2) All funds credited to the Highway Trust Fund pursuant to
5 sections 66-489.02, 66-499, 66-4,140, 66-4,147, 66-6,108, and
6 66-6,109.02, and related penalties and interest, shall be allocated as
7 provided in such sections.

8 (3) All other motor vehicle fuel taxes, diesel fuel taxes,
9 compressed fuel taxes, and alternative fuel fees related to highway use
10 retained by the state, all motor vehicle registration fees retained by
11 the state other than those fees credited to the State Recreation Road
12 Fund pursuant to subdivision (3) of section 60-3,156, and other highway-
13 user taxes imposed by state law and allocated to the Highway Trust Fund,
14 except for the proceeds of the sales and use taxes derived from motor
15 vehicles, trailers, and semitrailers credited to the fund pursuant to
16 section 77-27,132, are hereby irrevocably pledged for the terms of the
17 bonds issued prior to January 1, 1988, to the payment of the principal,
18 interest, and redemption premium, if any, of such bonds as they mature
19 and become due at maturity or prior redemption and for any reserves
20 therefor and shall, as received by the State Treasurer, be deposited in
21 the fund for such purpose.

22 (4) Of the money in the fund specified in subsection (3) of this
23 section which is not required for the use specified in such subsection,
24 (a) an amount to be determined annually by the Legislature through the
25 appropriations process may be transferred to the Motor Fuel Tax
26 Enforcement and Collection Cash Fund for use as provided in section
27 66-739 on a monthly or other less frequent basis as determined by the
28 appropriation language, (b) an amount to be determined annually by the
29 Legislature through the appropriations process shall be transferred to
30 the License Plate Cash Fund as certified by the Director of Motor
31 Vehicles, and (c) the remaining money may be used for the purchase for

1 retirement of the bonds issued prior to January 1, 1988, in the open
2 market.

3 (5) The State Treasurer shall monthly transfer, from the proceeds of
4 the sales and use taxes credited to the Highway Trust Fund and any money
5 remaining in the fund after the requirements of subsections (2) through
6 (4) of this section are satisfied, thirty thousand dollars to the Grade
7 Crossing Protection Fund.

8 (6) Except as provided in subsection (7) of this section, the
9 balance of the Highway Trust Fund shall be allocated fifty-three and one-
10 third percent, less the amount provided for in section 39-847.01, to the
11 Department of Transportation, twenty-three and one-third percent, less
12 the amount provided for in section 39-847.01, to the various counties for
13 road purposes, and twenty-three and one-third percent to the various
14 municipalities for street purposes. If bonds are issued pursuant to
15 subsection (2) of section 39-2223, the portion allocated to the
16 department shall be credited monthly to the Highway Restoration and
17 Improvement Bond Fund, and if no bonds are issued pursuant to such
18 subsection, the portion allocated to the department shall be credited
19 monthly to the Highway Cash Fund. The portions allocated to the counties
20 and municipalities shall be credited monthly to the Highway Allocation
21 Fund and distributed monthly as provided by law. Vehicles accorded
22 prorated registration pursuant to section 60-3,198 shall not be included
23 in any formula involving motor vehicle registrations used to determine
24 the allocation and distribution of state funds for highway purposes to
25 political subdivisions.

26 (7) If it is determined by December 20 of any year that a county
27 will receive from its allocation of state-collected highway revenue and
28 from any funds relinquished to it by municipalities within its boundaries
29 an amount in such year which is less than such county received in state-
30 collected highway revenue in calendar year 1969, based upon the 1976 tax
31 rates for highway-user fuels and registration fees, the department shall

1 notify the State Treasurer that an amount equal to the sum necessary to
2 provide such county with funds equal to such county's 1969 highway
3 allocation for such year shall be transferred to such county from the
4 Highway Trust Fund. Such makeup funds shall be matched by the county as
5 provided in sections 39-2501 to 39-2510. The balance remaining in the
6 fund after such transfer shall then be reallocated as provided in
7 subsection (6) of this section.

8 (8) The State Treasurer shall disburse the money in the Highway
9 Trust Fund as directed by resolution of the commission. All disbursements
10 from the fund shall be made by electronic funds transfer ~~upon warrants~~
11 ~~drawn~~ by the Director of Administrative Services. Any money in the fund
12 available for investment shall be invested by the state investment
13 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
14 State Funds Investment Act and the earnings, if any, credited to the
15 fund.

16 Sec. 3. Section 44-2839, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 44-2839 The director shall adopt and promulgate a health care
19 professional liability insurance plan pursuant to sections 44-2837 to
20 44-2839 which shall contain a requirement that the Excess Liability Fund
21 shall participate in such plan. Such plan may contain such other
22 reasonable provisions as the director shall deem necessary or sufficient
23 to make the plan effective. The Excess Liability Fund shall receive all
24 premiums paid under the plan, except the portion payable to the risk
25 manager or paid in settlement of claims, and shall assume the risks
26 relating to policies issued under the plan. The Department of Insurance
27 shall be reimbursed from the fund for necessary expenses incurred in the
28 administration of the Nebraska Hospital-Medical Liability Act ~~sections~~
29 ~~44-2801 to 44-2855~~. The director ~~Director of Insurance~~ shall certify such
30 expenses to the State Treasurer ~~Director of Administrative Services~~ who
31 shall reimburse the Department of Insurance ~~cause a warrant to be issued~~

1 for such services.

2 Sec. 4. Section 54-603, Revised Statutes Cumulative Supplement,
3 2020, is amended to read:

4 54-603 (1) Any county, city, or village shall have authority by
5 ordinance or resolution to impose a license tax, in an amount which shall
6 be determined by the appropriate governing body, on the owner or harborer
7 of any dog or dogs, to be paid under such regulations as shall be
8 provided by such ordinance or resolutions.

9 (2) Every service animal shall be licensed as required by local
10 ordinances or resolutions, but no license tax shall be charged. Upon the
11 retirement or discontinuance of the animal as a service animal, the owner
12 of the animal shall be liable for the payment of a license tax as
13 prescribed by local ordinances or resolutions.

14 (3) Any county, city, or village that imposes a license tax on the
15 owner or harborer of any cat or cats or any dog or dogs under this
16 section shall, in addition to the license tax imposed by the licensing
17 jurisdiction, collect from the licensee a fee of one dollar and twenty-
18 five cents. The person designated by the licensing jurisdiction to
19 collect and administer the license tax shall act as agent for the State
20 of Nebraska in the collection of the fee. From each fee of one dollar and
21 twenty-five cents collected, such person shall retain three cents and
22 remit the balance to the Department of Agriculture. The department shall
23 then remit such balance to the State Treasurer for credit to the
24 Commercial Dog and Cat Operator Inspection Program Cash Fund. If the
25 person collecting the fee is the licensing jurisdiction, the three cents
26 shall be credited to the licensing jurisdiction's general fund. If the
27 person collecting the fee is a private contractor, the three cents shall
28 be credited to an account of the private contractor. The remittance to
29 the Department of Agriculture ~~State Treasurer~~ shall be made at least
30 annually at the conclusion of the licensing jurisdiction's fiscal year,
31 except that any licensing jurisdiction or private contractor that

1 collects fifty dollars or less of such fees during the fiscal year may
2 remit the fees when the cumulative amount of fees collected reaches fifty
3 dollars.

4 Sec. 5. Section 57-705, Revised Statutes Cumulative Supplement,
5 2020, is amended to read:

6 57-705 (1) All severance taxes levied by Chapter 57, article 7,
7 shall be paid to the Tax Commissioner. He or she shall remit all such
8 money received to the State Treasurer. All such money received by the
9 State Treasurer shall be credited to a fund to be known as the Severance
10 Tax Fund. An amount equal to one percent of the gross severance tax
11 receipts, excluding those receipts from tax derived from oil and natural
12 gas severed from school lands, credited to the fund shall be credited by
13 the State Treasurer, upon the last first day of each month, ~~and shall~~
14 ~~inure~~ to the Severance Tax Administration Fund to be used for the
15 expenses of administering Chapter 57, article 7. Transfers may be made
16 from the Severance Tax Administration Fund to the General Fund at the
17 direction of the Legislature. The balance of the Severance Tax Fund
18 received from school lands shall be credited by the State Treasurer, upon
19 the last first day of each month, ~~and shall inure~~ to the permanent school
20 fund.

21 (2) Of the balance of the Severance Tax Fund received from other
22 than school lands (a) the Legislature may transfer an amount to be
23 determined by the Legislature through the appropriations process up to
24 three hundred thousand dollars for each year to the State Energy Cash
25 Fund, (b) the Legislature may transfer an amount to be determined by the
26 Legislature through the appropriations process up to thirty thousand
27 dollars for each year to the Public Service Commission for administration
28 of the Municipal Rate Negotiations Revolving Loan Fund, and (c) the
29 remainder shall be credited and inure to the permanent school fund.

30 ~~(3) The State Treasurer shall transfer two hundred fifty thousand~~
31 ~~dollars from the Severance Tax Administration Fund to the Department of~~

1 ~~Revenue Enforcement Fund on July 1, 2009, or as soon thereafter as~~
2 ~~administratively possible. The State Treasurer shall transfer two hundred~~
3 ~~fifty thousand dollars from the Severance Tax Administration Fund to the~~
4 ~~Department of Revenue Enforcement Fund on July 1, 2010, or as soon~~
5 ~~thereafter as administratively possible.~~

6 Sec. 6. Section 60-396, Revised Statutes Cumulative Supplement,
7 2020, is amended to read:

8 60-396 Whenever the registered owner files an application with the
9 county treasurer showing that a motor vehicle, trailer, or semitrailer is
10 disabled and has been removed from service, the registered owner may, by
11 returning the registration certificate, the license plates, and, when
12 appropriate, the validation decals or, in the case of the unavailability
13 of such registration certificate or certificates, license plates, or
14 validation decals, then by making an affidavit to the county treasurer of
15 such disablement and removal from service, receive a credit for a portion
16 of the registration fee from the fee deposited with the State Treasurer
17 at the time of registration based upon the number of unexpired months
18 remaining in the registration year except as otherwise provided in
19 sections 60-3,121, 60-3,122.02, 60-3,122.04, 60-3,128, 60-3,224,
20 60-3,227, 60-3,233, 60-3,235, 60-3,238, 60-3,240, 60-3,242, 60-3,244,
21 60-3,246, 60-3,248, 60-3,250, 60-3,252, and 60-3,254. The owner shall
22 also receive a credit for the unused portion of the motor vehicle tax and
23 fee based upon the number of unexpired months remaining in the
24 registration year. When the owner registers a replacement motor vehicle,
25 trailer, or semitrailer at the time of filing such affidavit, the credit
26 may be immediately applied against the registration fee and the motor
27 vehicle tax and fee for the replacement motor vehicle, trailer, or
28 semitrailer. When no such replacement motor vehicle, trailer, or
29 semitrailer is so registered, the county treasurer shall ~~forward the~~
30 ~~application and affidavit, if any, to the State Treasurer who shall~~
31 determine the amount, if any, of the allowable credit for the

1 registration fee ~~and the motor vehicle tax and fee~~ and issue a credit
2 certificate to the owner. ~~For the motor vehicle tax and fee, the county~~
3 ~~treasurer shall determine the amount, if any, of the allowable credit and~~
4 ~~issue a credit certificate to the owner.~~ When such motor vehicle,
5 trailer, or semitrailer is removed from service within the same month in
6 which it was registered, no credits shall be allowed for such month. The
7 credits may be applied against taxes and fees for new or replacement
8 motor vehicles, trailers, or semitrailers incurred within one year after
9 cancellation of registration of the motor vehicle, trailer, or
10 semitrailer for which the credits were allowed. When any such motor
11 vehicle, trailer, or semitrailer is reregistered within the same
12 registration year in which its registration has been canceled, the taxes
13 and fees shall be that portion of the registration fee and the motor
14 vehicle tax and fee for the remainder of the registration year.

15 Sec. 7. Section 60-3,202, Revised Statutes Cumulative Supplement,
16 2020, is amended to read:

17 60-3,202 (1) Registration fees credited to the Motor Carrier
18 Services Division Distributive Fund pursuant to section 60-3,198 and
19 remaining in such fund at the close of each calendar month shall be
20 remitted to the State Treasurer for credit as follows: (a) Three percent
21 of thirty percent of such amount shall be credited to the Department of
22 Revenue Property Assessment Division Cash Fund; (b) the remainder of such
23 thirty percent shall be credited to the Highway ~~Motor Vehicle~~ Tax Fund;
24 and (c) seventy percent of such amount shall be credited to the Highway
25 Trust Fund.

26 (2) On or before the last day of each quarter of the calendar year,
27 the State Treasurer shall distribute all funds in the Highway ~~Motor~~
28 ~~Vehicle~~ Tax Fund to the county treasurer of each county in the same
29 proportion as the number of original motor vehicle registrations in each
30 county bears to the total of all original registrations within the state
31 in the registration year immediately preceding.

1 (3) Upon receipt of motor vehicle tax funds from the State Treasurer
2 pursuant to subsection (2) of this section, the county treasurer shall
3 distribute such funds to taxing agencies within the county in the same
4 proportion that the levy of each such taxing agency bears to the total of
5 such levies of all taxing agencies in the county.

6 (4) In the event any taxing district has been annexed, merged,
7 dissolved, or in any way absorbed into another taxing district, any
8 apportionment of motor vehicle tax funds under subsection (3) of this
9 section to which such taxing district would have been entitled shall be
10 apportioned to the successor taxing district which has assumed the
11 functions of the annexed, merged, dissolved, or absorbed taxing district.

12 (5) On or before March 1 of each year, the department shall furnish
13 to the State Treasurer a tabulation showing the total number of original
14 motor vehicle registrations in each county for the immediately preceding
15 calendar year, which shall be the basis for computing the distribution of
16 motor vehicle tax funds as provided in subsection (2) of this section.

17 (6) The Highway Motor Vehicle Tax Fund is created. Any money in the
18 fund available for investment shall be invested by the state investment
19 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
20 State Funds Investment Act.

21 Sec. 8. Section 72-1250.01, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 72-1250.01 Whenever cash funds belonging to the State of Nebraska
24 shall be deposited with any fiscal agent authorized by section 72-1250,
25 the holding thereof shall be and constitute an investment made pursuant
26 to direction of the state investment officer for purposes of subdivision
27 (7) ~~(8)~~ of section 84-602.

28 Sec. 9. Section 77-3,119, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 77-3,119 (1) The Tax Commissioner shall certify the population of
31 cities and villages to be used for purposes of calculations made pursuant

1 to ~~subdivision (4) of section 18-2603,~~ subdivisions (3)(a) and (b) of
2 section 35-1205, subdivision (1) of section 39-2517, and sections 39-2513
3 and 77-27,139.02. The Tax Commissioner shall transmit copies of such
4 certification to all interested parties upon request.

5 (2) The Tax Commissioner shall certify the population of each city
6 and village based upon the most recent federal census figures. The Tax
7 Commissioner shall determine the most recent federal census figures for
8 each city and village by using the most recent federal census figures
9 available from (a) the most recent federal decennial census, (b) the most
10 recent revised certified count by the United States Bureau of the Census,
11 or (c) the most recent federal census figure of the city or village plus
12 the population of territory annexed as calculated in sections 18-1753 and
13 18-1754.

14 (3) The Tax Commissioner may adopt and promulgate rules and
15 regulations to carry out this section.

16 Sec. 10. Section 77-2205, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 77-2205 ~~If the State Treasurer is unable to pay the full amount~~
19 ~~thereof for any such warrants when they are presented to him or her due~~
20 ~~to (1) insufficient money to the credit of the funds against which such~~
21 ~~warrants are drawn, (2) not being authorized by the Board of Educational~~
22 ~~Lands and Funds to invest trust funds in state warrants, or (3)~~
23 ~~insufficient money in such trust funds to pay the same, then the owner or~~
24 ~~holder of the warrants shall be entitled to have the same registered, and~~
25 ~~not otherwise.~~ The State Treasurer shall not pay any warrant, unless
26 registered for any of the reasons set forth in this section, which is
27 presented to him or her for payment more than two years after the date of
28 its issuance if issued prior to October 1, 1992, or one year after the
29 date of its issuance if issued on or after October 1, 1992, and any such
30 warrant shall cease to be an obligation of the State of Nebraska and
31 shall be charged off upon the books of the State Treasurer. Except as

1 otherwise provided by law, the amount stated on such warrant shall be
2 credited to the General Fund. Such warrant may, however, thereafter be
3 presented to the State Claims Board which may approve a claim pursuant to
4 the State Miscellaneous Claims Act for the amount of the warrant.

5 Sec. 11. Section 77-2602, Revised Statutes Cumulative Supplement,
6 2020, is amended to read:

7 77-2602 (1) Every stamping agent engaged in distributing or selling
8 cigarettes at wholesale in this state shall pay to the Tax Commissioner
9 of this state a special privilege tax. This shall be in addition to all
10 other taxes. It shall be paid prior to or at the time of the sale, gift,
11 or delivery to the retail dealer in the several amounts as follows: On
12 each package of cigarettes containing not more than twenty cigarettes,
13 sixty-four cents per package; and on packages containing more than twenty
14 cigarettes, the same tax as provided on packages containing not more than
15 twenty cigarettes for the first twenty cigarettes in each package and a
16 tax of one-twentieth of the tax on the first twenty cigarettes on each
17 cigarette in excess of twenty cigarettes in each package.

18 (2) Beginning October 1, 2004, the State Treasurer shall place the
19 equivalent of forty-nine cents of such tax in the General Fund. ~~The State~~
20 ~~Treasurer shall reduce the amount placed in the General Fund under this~~
21 ~~subsection by the amount prescribed in subdivision (3)(d) of this~~
22 ~~section.~~ For purposes of this section, the equivalent of a specified
23 number of cents of the tax shall mean that portion of the proceeds of the
24 tax equal to the specified number divided by the tax rate per package of
25 cigarettes containing not more than twenty cigarettes.

26 (3) The State Treasurer shall distribute the remaining proceeds of
27 such tax as follows ~~in the following order:~~

28 (a) ~~Beginning First,~~ beginning July 1, 1980, the State Treasurer
29 shall place the equivalent of one cent of such tax in the Nebraska
30 Outdoor Recreation Development Cash Fund. For fiscal year distributions
31 occurring after FY1998-99, the distribution under this subdivision shall

1 not be less than the amount distributed under this subdivision for
2 FY1997-98. Any money needed to increase the amount distributed under this
3 subdivision to the FY1997-98 amount shall reduce the distribution to the
4 General Fund;

5 (b) ~~Beginning Second,~~ beginning July 1, 1993, the State Treasurer
6 shall place the equivalent of three cents of such tax in the Health and
7 Human Services Cash Fund to carry out sections 81-637 to 81-640. For
8 fiscal year distributions occurring after FY1998-99, the distribution
9 under this subdivision shall not be less than the amount distributed
10 under this subdivision for FY1997-98. Any money needed to increase the
11 amount distributed under this subdivision to the FY1997-98 amount shall
12 reduce the distribution to the General Fund;

13 (c) ~~Beginning Third,~~ beginning October 1, 2002, and continuing until
14 all the purposes of the Deferred Building Renewal Act have been
15 fulfilled, the State Treasurer shall place the equivalent of seven cents
16 of such tax in the Building Renewal Allocation Fund. The distribution
17 under this subdivision shall not be less than the amount distributed
18 under this subdivision for FY1997-98. Any money needed to increase the
19 amount distributed under this subdivision to the FY1997-98 amount shall
20 reduce the distribution to the General Fund;

21 ~~(d) Fourth, until July 1, 2009, the State Treasurer shall place in~~
22 ~~the Municipal Infrastructure Redevelopment Fund the sum of five hundred~~
23 ~~twenty thousand dollars each fiscal year to carry out the Municipal~~
24 ~~Infrastructure Redevelopment Fund Act. The Legislature shall appropriate~~
25 ~~the sum of five hundred twenty thousand dollars each year for fiscal year~~
26 ~~2003-04 through fiscal year 2008-09;~~

27 ~~(e) Fifth, beginning July 1, 2001, and continuing until June 30,~~
28 ~~2008, the State Treasurer shall place the equivalent of two cents of such~~
29 ~~tax in the Information Technology Infrastructure Fund. The distribution~~
30 ~~under this subdivision shall not be less than two million fifty thousand~~
31 ~~dollars. Any money needed to increase the amount distributed under this~~

1 ~~subdivision to two million fifty thousand dollars shall reduce the~~
2 ~~distribution to the General Fund;~~

3 ~~(d) (f) Sixth, beginning July 1, 2008, and continuing until June 30,~~
4 ~~2009, the State Treasurer shall place the equivalent of two million fifty~~
5 ~~thousand dollars of such tax in the Nebraska Public Safety Communication~~
6 ~~System Cash Fund. Beginning July 1, 2009, and continuing until June 30,~~
7 ~~2016, the State Treasurer shall place the equivalent of two million five~~
8 ~~hundred seventy thousand dollars of such tax in the Nebraska Public~~
9 ~~Safety Communication System Cash Fund. Beginning July 1, 2016, and every~~
10 ~~fiscal year thereafter, the State Treasurer shall place the equivalent of~~
11 ~~three million eight hundred twenty thousand dollars of such tax in the~~
12 ~~Nebraska Public Safety Communication System Cash Fund. If necessary, the~~
13 ~~State Treasurer shall reduce the distribution of tax proceeds to the~~
14 ~~General Fund pursuant to subsection (2) of this section by such amount~~
15 ~~required to fulfill the distribution pursuant to this subdivision; and~~

16 ~~(e) Beginning (g) Seventh, beginning July 1, 2016, and every fiscal~~
17 ~~year thereafter, the State Treasurer shall place the equivalent of one~~
18 ~~million two hundred fifty thousand dollars of such tax in the Nebraska~~
19 ~~Health Care Cash Fund. If necessary, the State Treasurer shall reduce the~~
20 ~~distribution of tax proceeds to the General Fund pursuant to subsection~~
21 ~~(2) of this section by such amount required to fulfill the distribution~~
22 ~~pursuant to this subdivision.~~

23 (4) If, after distributing the proceeds of such tax pursuant to
24 subsections (2) and (3) of this section, any proceeds of such tax remain,
25 the State Treasurer shall place such remainder in the Nebraska Capital
26 Construction Fund.

27 (5) The Legislature hereby finds and determines that the projects
28 funded from the ~~Municipal Infrastructure Redevelopment Fund~~ and the
29 Building Renewal Allocation Fund are of critical importance to the State
30 of Nebraska. It is the intent of the Legislature that the allocations and
31 appropriations made by the Legislature to such fund funds or, ~~in the case~~

1 ~~of allocations for the Municipal Infrastructure Redevelopment Fund, to~~
2 ~~the particular municipality's account~~ not be reduced until all contracts
3 and securities relating to the construction and financing of the projects
4 or portions of the projects funded from such fund funds ~~or accounts of~~
5 ~~such funds~~ are completed or paid ~~or, in the case of the Municipal~~
6 ~~Infrastructure Redevelopment Fund, the earlier of such date or July 1,~~
7 ~~2009,~~ and that until such time any reductions in the cigarette tax rate
8 made by the Legislature shall be simultaneously accompanied by equivalent
9 reductions in the amount dedicated to the General Fund from cigarette tax
10 revenue. Any provision made by the Legislature for distribution of the
11 proceeds of the cigarette tax for projects or programs other than those
12 to (a) the General Fund, (b) the Nebraska Outdoor Recreation Development
13 Cash Fund, (c) the Health and Human Services Cash Fund, (d) ~~the Municipal~~
14 ~~Infrastructure Redevelopment Fund,~~ (e) the Building Renewal Allocation
15 Fund, (e) (f) the Information Technology Infrastructure Fund, (g) the
16 Nebraska Public Safety Communication System Cash Fund, and (f) (h) the
17 Nebraska Health Care Cash Fund shall not be made a higher priority than
18 or an equal priority to any of the programs or projects specified in
19 subdivisions (a) through (f) (h) of this subsection.

20 Sec. 12. Section 77-27,139.04, Reissue Revised Statutes of Nebraska,
21 is amended to read:

22 77-27,139.04 The Department of Revenue shall determine the amount to
23 be distributed to the various municipalities and certify such amounts by
24 voucher to the Director of Administrative Services. The Municipal
25 Equalization Fund shall be distributed on or before the first day of
26 October, January, April, and July of each state fiscal year beginning in
27 fiscal year 1998-99. The director shall, upon receipt of such
28 notification and vouchers, pay the amounts electronically from draw
29 ~~warrants against~~ funds appropriated. The proceeds of the payments
30 received by the various municipalities shall be credited to the general
31 fund of the municipality.

1 Sec. 13. Section 77-3523, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 77-3523 The county treasurer and county assessor shall, on or before
4 November 30 of each year, certify to the Tax Commissioner the total tax
5 revenue that will be lost to all taxing agencies within the county from
6 taxes levied and assessed in that year because of exemptions allowed
7 under sections 77-3501 to 77-3529. The county treasurer and county
8 assessor may amend the certification to show any change or correction in
9 the total tax that will be lost until May 30 of the next succeeding year.
10 If a homestead exemption is approved, denied, or corrected by the Tax
11 Commissioner under subsection (2) of section 77-3517 after May 1 of the
12 next year, the county treasurer and county assessor shall prepare and
13 submit amended reports to the Tax Commissioner and the political
14 subdivisions covering any affected year and shall adjust the
15 reimbursement to the county and the other political subdivisions by
16 adjusting the reimbursement due under this section in later years. The
17 Tax Commissioner shall, on or before January 1 next following such
18 certification or within thirty days of any amendment to the
19 certification, notify the Director of Administrative Services of the
20 amount so certified to be reimbursed by the state. Reimbursement of the
21 funds lost shall be made to each county according to the certification
22 and shall be distributed in six as nearly as possible equal monthly
23 payments on the last business day of each month beginning in January. The
24 ~~State Treasurer shall, on the business day preceding the last business~~
25 ~~day of each month, notify the Director of Administrative Services of the~~
26 ~~amount of funds available in the General Fund for payment purposes.~~ The
27 Director of Administrative Services shall, on the last business day of
28 each month, issue payments by electronic funds transfer ~~draw warrants~~
29 ~~against funds appropriated.~~ Out of the amount so received the county
30 treasurer shall distribute to each of the taxing agencies within his or
31 her county the full amount so lost by such agency, except that one

1 percent of such amount shall be deposited in the county general fund and
2 that the amount due a Class V school district shall be paid to the
3 district and the county shall be compensated pursuant to section 14-554.
4 Each taxing agency shall, in preparing its annual or biennial budget,
5 take into account the amount to be received under this section.

6 Sec. 14. Section 77-4212, Revised Statutes Cumulative Supplement,
7 2020, is amended to read:

8 77-4212 (1) For tax year 2007, the amount of relief granted under
9 the Property Tax Credit Act shall be one hundred five million dollars.
10 For tax year 2008, the amount of relief granted under the act shall be
11 one hundred fifteen million dollars. It is the intent of the Legislature
12 to fund the Property Tax Credit Act for tax years after tax year 2008
13 using available revenue. For tax year 2017, the amount of relief granted
14 under the act shall be two hundred twenty-four million dollars. For tax
15 year 2020 and each tax year thereafter, the minimum amount of relief
16 granted under the act shall be two hundred seventy-five million dollars.
17 If money is transferred or credited to the Property Tax Credit Cash Fund
18 pursuant to any other state law, such amount shall be added to the
19 minimum amount required under this subsection when determining the total
20 amount of relief granted under the act. The relief shall be in the form
21 of a property tax credit which appears on the property tax statement.

22 (2)(a) For tax years prior to tax year 2017, to determine the amount
23 of the property tax credit, the county treasurer shall multiply the
24 amount disbursed to the county under subdivision (4)(a) of this section
25 by the ratio of the real property valuation of the parcel to the total
26 real property valuation in the county. The amount determined shall be the
27 property tax credit for the property.

28 (b) Beginning with tax year 2017, to determine the amount of the
29 property tax credit, the county treasurer shall multiply the amount
30 disbursed to the county under subdivision (4)(b) of this section by the
31 ratio of the credit allocation valuation of the parcel to the total

1 credit allocation valuation in the county. The amount determined shall be
2 the property tax credit for the property.

3 (3) If the real property owner qualifies for a homestead exemption
4 under sections 77-3501 to 77-3529, the owner shall also be qualified for
5 the relief provided in the act to the extent of any remaining liability
6 after calculation of the relief provided by the homestead exemption. If
7 the credit results in a property tax liability on the homestead that is
8 less than zero, the amount of the credit which cannot be used by the
9 taxpayer shall be returned to the Property Tax Administrator ~~State~~
10 ~~Treasurer~~ by July 1 of the year the amount disbursed to the county was
11 disbursed. The Property Tax Administrator ~~State Treasurer~~ shall
12 immediately credit any funds returned under this subsection to the
13 Property Tax Credit Cash Fund. Upon the return of any funds under this
14 subsection, the county treasurer shall electronically file a report with
15 the Property Tax Administrator, on a form prescribed by the Tax
16 Commissioner, indicating the amount of funds distributed to each taxing
17 unit in the county in the year the funds were returned, any collection
18 fee retained by the county in such year, and the amount of unused credits
19 returned.

20 (4)(a) For tax years prior to tax year 2017, the amount disbursed to
21 each county shall be equal to the amount available for disbursement
22 determined under subsection (1) of this section multiplied by the ratio
23 of the real property valuation in the county to the real property
24 valuation in the state. By September 15, the Property Tax Administrator
25 shall determine the amount to be disbursed under this subdivision to each
26 county and certify such amounts to the State Treasurer and to each
27 county. The disbursements to the counties shall occur in two equal
28 payments, the first on or before January 31 and the second on or before
29 April 1. After retaining one percent of the receipts for costs, the
30 county treasurer shall allocate the remaining receipts to each taxing
31 unit levying taxes on taxable property in the tax district in which the

1 real property is located in the same proportion that the levy of such
2 taxing unit bears to the total levy on taxable property of all the taxing
3 units in the tax district in which the real property is located.

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

17 (5) For purposes of this section, credit allocation valuation means
18 the taxable value for all real property except agricultural land and
19 horticultural land, one hundred twenty percent of taxable value for
20 agricultural land and horticultural land that is not subject to special
21 valuation, and one hundred twenty percent of taxable value for
22 agricultural land and horticultural land that is subject to special
23 valuation.

24 (6) The State Treasurer shall transfer from the General Fund to the
25 Property Tax Credit Cash Fund one hundred five million dollars by August
26 1, 2007, and one hundred fifteen million dollars by August 1, 2008.

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

29 Sec. 15. Section 79-1035, Revised Statutes Cumulative Supplement,
30 2020, is amended to read:

31 79-1035 (1)(a) The State Treasurer shall, each year on or before the

1 third Monday in January, make a complete exhibit of all money belonging
2 to the permanent school fund and the temporary school fund as returned to
3 him or her from the several counties, together with the amount derived
4 from other sources, and deliver such exhibit duly certified to the
5 Commissioner of Education.

6 (b) Beginning in 2016 and each year thereafter, the exhibit required
7 in subdivision (1)(a) of this section shall include a separate
8 accounting, not to exceed an amount of ten million dollars, of the income
9 from solar and wind agreements on school lands. The amount of income from
10 solar and wind agreements on school lands shall be used to fund the
11 grants described in section 79-308. The Board of Educational Lands and
12 Funds shall provide the State Treasurer with the information necessary to
13 make the exhibit required by this subsection. Separate accounting shall
14 not be made for income from solar or wind agreements on school lands that
15 exceeds the sum of ten million dollars.

16 (2) On or before February 25 following receipt of the exhibit from
17 the State Treasurer pursuant to subsection (1) of this section, the
18 Commissioner of Education shall make the apportionment of the temporary
19 school fund to each school district as follows: From the whole amount,
20 less the amount of income from solar and wind agreements on school lands,
21 there shall be paid to those districts in which there are school or
22 saline lands, which lands are used for a public purpose, an amount in
23 lieu of tax money that would be raised if such lands were taxable, to be
24 fixed in the manner prescribed in section 79-1036; and the remainder
25 shall be apportioned to the districts according to the pro rata
26 enumeration of children who are five through eighteen years of age in
27 each district last returned from the school district. The calculation of
28 apportionment for each school fiscal year shall include any corrections
29 to the prior school fiscal year's apportionment.

30 (3) The Commissioner of Education shall certify the amount of the
31 apportionment of the temporary school fund as provided in subsection (2)

1 of this section to the Director of Administrative Services. The Director
2 of Administrative Services shall issue payments to ~~draw a warrant on the~~
3 ~~State Treasurer in favor of~~ the various districts for the respective
4 amounts so certified by the Commissioner of Education.

5 (4) For purposes of this section, agreement means any lease,
6 easement, covenant, or other such contractual arrangement.

7 Sec. 16. Section 79-1044, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 79-1044 The forest reserve funds, annually paid into the state
10 treasury by the United States Government under an act of Congress
11 approved June 30, 1906, shall be distributed among the counties of the
12 state entitled to such funds ~~the same~~ for the benefit of the public
13 schools and the public roads of such counties based upon information
14 provided by the United States Department of the Interior. The
15 Commissioner of Education ~~under the direction of the Commissioner of~~
16 ~~Education in the following manner: (1) The State Treasurer shall annually~~
17 ~~on the first Monday in July certify to the commissioner the amount of~~
18 ~~money received from the United States Government as Nebraska's~~
19 ~~proportionate share of the income from the forest reserves within the~~
20 ~~state for the most recent complete fiscal year; and (2) The commissioner~~
21 shall, on or before August 5, make apportionment of such funds to such
22 counties according to the number of acres of forest reserve in each
23 county and certify the apportionment of each county to the county
24 treasurer of the proper county and to the Director of Administrative
25 Services. The director shall make payments to ~~draw a warrant on the State~~
26 ~~Treasurer in favor of~~ the various counties for the amount specified by
27 the commissioner.

28 Sec. 17. Section 79-1047, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 79-1047 The public grazing funds, annually paid to the state
31 treasury by the United States Government under the federal Taylor Grazing

1 Act, 43 U.S.C. 315i, as such act existed on May 8, 2001, shall be
2 distributed among the counties of the state entitled to such funds the
3 ~~same~~ for the benefit of the school districts of such counties based upon
4 information provided by the United States Department of the Interior. The
5 Commissioner of Education under the direction of the ~~Commissioner of~~
6 ~~Education in the following manner: (1) The State Treasurer shall annually~~
7 ~~on the first Monday in July certify to the commissioner the amount of~~
8 ~~money received from the United States Government as Nebraska's~~
9 ~~proportionate share of the income from the grazing lands within the state~~
10 ~~for the most recent complete fiscal year; and (2) The commissioner shall,~~
11 on or before August 5, make apportionment of such funds to such counties
12 according to the number of acres of grazing land in each county and
13 certify the apportionment of each county to the county treasurer of the
14 proper county and to the Director of Administrative Services. The
15 director shall make payments to draw a warrant on the State Treasurer in
16 ~~favor~~ of the various counties for the amount so specified by the
17 Commissioner of Education.

18 Sec. 18. Section 79-1051, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 79-1051 The distribution of the funds received by the State
21 Treasurer under section 79-1049 shall be made based upon information
22 provided by the United States Department of the Interior. The
23 Commissioner of Education under the direction of the ~~Commissioner of~~
24 ~~Education in the following manner: (1) The State Treasurer shall annually~~
25 ~~on the first Monday in July certify to the commissioner the amount of~~
26 ~~money received from the United States Government as Nebraska's~~
27 ~~proportionate share of the income from the leasing of lands acquired by~~
28 ~~the United States for flood control purposes; and (2) The commissioner~~
29 shall, on or before August 5, make apportionment of such funds ~~fund~~ to
30 the counties entitled thereto in accordance with section 79-1050 and
31 certify the apportionment of each county to the county treasurer of the

1 proper county and to the Director of Administrative Services. The
2 director shall make payments to ~~draw a warrant on the State Treasurer in~~
3 ~~favor~~ of the various counties for the amount specified by the
4 commissioner.

5 Sec. 19. Section 81-118, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 81-118 The gross amount of money received by every department, from
8 whatever source, belonging to or for the use of the state, shall be paid
9 into the state treasury in accordance with section 84-710 ~~, without~~
10 ~~delay, not later in any event than ten days after the receipt of the~~
11 ~~same,~~ without any deduction on account of salaries, fees, costs, charges,
12 expenses, or claims of any description whatever. No money belonging to or
13 for the use of the state shall be expended or applied by any department
14 except in consequence of an appropriation made by law and upon the
15 warrant of the Director of Administrative Services.

16 Sec. 20. Section 82-331, Revised Statutes Cumulative Supplement,
17 2020, is amended to read:

18 82-331 (1) There is hereby established in the state treasury a trust
19 fund to be known as the Nebraska Cultural Preservation Endowment Fund.
20 The fund shall consist of funds appropriated or transferred by the
21 Legislature, and only the earnings of the fund may be used as provided in
22 this section.

23 ~~(2) On August 1, 1998, the State Treasurer shall transfer five~~
24 ~~million dollars from the General Fund to the Nebraska Cultural~~
25 ~~Preservation Endowment Fund.~~

26 (2) ~~(3)~~ Except as provided in subsection (3) ~~(4)~~ of this section, it
27 is the intent of the Legislature that the State Treasurer shall transfer
28 (a) an amount not to exceed one million dollars from the General Fund to
29 the Nebraska Cultural Preservation Endowment Fund on December 31, 2013,
30 (b) an amount not to exceed five hundred thousand dollars from the
31 General Fund to the Nebraska Cultural Preservation Endowment Fund on

1 December 31, 2014, (c) an amount not to exceed seven hundred fifty
2 thousand dollars from the General Fund to the Nebraska Cultural
3 Preservation Endowment Fund on December 31 of 2015 and 2016, and (d) an
4 amount not to exceed five hundred thousand dollars from the General Fund
5 to the Nebraska Cultural Preservation Endowment Fund annually on December
6 31 beginning in 2019 and continuing through December 31, 2028.

7 ~~(3)~~ (4) Prior to the transfer of funds from any state account into
8 the Nebraska Cultural Preservation Endowment Fund, the Nebraska Arts
9 Council shall provide documentation to the budget division of the
10 Department of Administrative Services that qualified endowments have
11 generated a dollar-for-dollar match of new money, up to the amount of
12 state funds authorized by the Legislature to be transferred to the
13 Nebraska Cultural Preservation Endowment Fund. For purposes of this
14 section, new money means a contribution to a qualified endowment
15 generated after July 1, 2011. Contributions not fully matched by state
16 funds shall be carried forward to succeeding years and remain available
17 to provide a dollar-for-dollar match for state funds. For an endowment to
18 be a qualified endowment (a) the endowment must meet the standards set by
19 the Nebraska Arts Council or Nebraska Humanities Council, (b) the
20 endowment must be intended for long-term stabilization of the
21 organization, and (c) the funds of the endowment must be endowed and only
22 the earnings thereon expended. The budget division of the Department of
23 Administrative Services shall notify the State Treasurer to execute a
24 transfer of state funds up to the amount specified by the Legislature,
25 but only to the extent that the Nebraska Arts Council has provided
26 documentation of a dollar-for-dollar match. State funds not transferred
27 shall be carried forward to the succeeding year and be added to the funds
28 authorized for a dollar-for-dollar match during that year.

29 ~~(4)~~ (5) The Legislature shall not appropriate or transfer money from
30 the Nebraska Cultural Preservation Endowment Fund for any purpose other
31 than the purposes stated in sections 82-330 to 82-333, except that the

1 Legislature may appropriate or transfer money from the fund upon a
2 finding that the purposes of such sections are not being accomplished by
3 the fund.

4 (5) ~~(6)~~ Any money in the Nebraska Cultural Preservation Endowment
5 Fund available for investment shall be invested by the state investment
6 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
7 State Funds Investment Act.

8 (6) ~~(7)~~ All investment earnings from the Nebraska Cultural
9 Preservation Endowment Fund shall be credited to the Nebraska Arts and
10 Humanities Cash Fund.

11 Sec. 21. Section 84-602, Revised Statutes Cumulative Supplement,
12 2020, is amended to read:

13 84-602 It shall be the duty of the State Treasurer:

14 (1) To receive and keep all money of the state not expressly
15 required to be received and kept by some other person;

16 (2) To disburse the public money upon warrants drawn upon the state
17 treasury according to law and not otherwise;

18 (3) To keep a just, true, and comprehensive account of all money
19 received and disbursed;

20 (4) To keep a just account with each fund, and each head of
21 appropriation made by law, and the warrants drawn against them;

22 ~~(5) To render a full statement to the Department of Administrative
23 Services of all money received by him or her from whatever source, and if
24 on account of revenue, for what year; of all penalties and interest on
25 delinquent taxes reported or accounted for to him or her, and of all
26 disbursements of public funds; with a list, in numerical order, of all
27 warrants redeemed, the name of the payee, amount, interest, and total
28 amount allowed thereon, and with the amount of the balance of the several
29 funds unexpended; which statement shall be made on the first day of
30 December, March, June, and September, and more often if required;~~

31 (5) ~~(6)~~ To report electronically to the Legislature as soon as

1 practicable, but within ten days after the commencement of each regular
2 session, a detailed statement of the condition of the treasury and its
3 operations for the preceding fiscal year;

4 (6) ~~(7)~~ To give information electronically to the Legislature,
5 whenever required, upon any subject connected with the treasury or
6 touching any duty of his or her office;

7 (7) ~~(8)~~ To account for, and pay over, all money received by him or
8 her as such treasurer, to his or her successor in office, and deliver all
9 books, vouchers, and effects of office to him or her; and such successor
10 shall receipt therefor. In accounting for and paying over such money the
11 treasurer shall not be held liable on account of any loss occasioned by
12 any investment, when such investment shall have been made pursuant to the
13 direction of the state investment officer; and

14 (8) ~~(9)~~ To develop and maintain the web site required under the
15 Taxpayer Transparency Act.

16 Sec. 22. Section 84-612, Revised Statutes Cumulative Supplement,
17 2020, is amended to read:

18 84-612 (1) There is hereby created within the state treasury a fund
19 known as the Cash Reserve Fund which shall be under the direction of the
20 State Treasurer. The fund shall only be used pursuant to this section.

21 (2) The State Treasurer shall transfer funds from the Cash Reserve
22 Fund to the General Fund upon certification by the Director of
23 Administrative Services that the current cash balance in the General Fund
24 is inadequate to meet current obligations. Such certification shall
25 include the dollar amount to be transferred. Any transfers made pursuant
26 to this subsection shall be reversed upon notification by the Director of
27 Administrative Services that sufficient funds are available.

28 (3) In addition to receiving transfers from other funds, the Cash
29 Reserve Fund shall receive federal funds received by the State of
30 Nebraska for undesignated general government purposes, federal revenue
31 sharing, or general fiscal relief of the state.

1 ~~(4) The State Treasurer, at the direction of the budget~~
2 ~~administrator of the budget division of the Department of Administrative~~
3 ~~Services, shall transfer not to exceed forty million seven hundred~~
4 ~~fifteen thousand four hundred fifty-nine dollars in total from the Cash~~
5 ~~Reserve Fund to the Nebraska Capital Construction Fund between July 1,~~
6 ~~2013, and June 30, 2018.~~

7 (4) (5) The State Treasurer shall transfer the following amounts
8 from the Cash Reserve Fund to the Nebraska Capital Construction Fund on
9 such dates as directed by the budget administrator of the budget division
10 of the Department of Administrative Services:

11 ~~(a) Seven million eight hundred four thousand two hundred ninety-two~~
12 ~~dollars on or after June 15, 2016, but before June 30, 2016;~~

13 (a) (b) Five million fifty-eight thousand four hundred five dollars
14 on or after July 1, 2018, but before June 30, 2019, on such dates and in
15 such amounts as directed by the budget administrator of the budget
16 division of the Department of Administrative Services;

17 (b) (c) Fifteen million three hundred seventy-eight thousand three
18 hundred nine dollars on or after January 1, 2019, but before June 30,
19 2019, on such dates and in such amounts as directed by the budget
20 administrator of the budget division of the Department of Administrative
21 Services; and

22 (c) (d) Fifty-four million seven hundred thousand dollars on or
23 after July 1, 2019, but before June 15, 2021, on such dates and in such
24 amounts as directed by the budget administrator of the budget division of
25 the Department of Administrative Services.

26 ~~(6) The State Treasurer shall transfer seventy-five million two~~
27 ~~hundred fifteen thousand three hundred thirteen dollars from the Cash~~
28 ~~Reserve Fund to the Nebraska Capital Construction Fund on or before July~~
29 ~~31, 2017, on such date as directed by the budget administrator of the~~
30 ~~budget division of the Department of Administrative Services.~~

31 (7) The State Treasurer shall transfer thirty-one million dollars

1 ~~from the Cash Reserve Fund to the General Fund after July 1, 2017, but~~
2 ~~before July 15, 2017, on such date as directed by the budget~~
3 ~~administrator of the budget division of the Department of Administrative~~
4 ~~Services.~~

5 ~~(8) The State Treasurer shall transfer thirty one million dollars~~
6 ~~from the Cash Reserve Fund to the General Fund after October 1, 2017, but~~
7 ~~before October 15, 2017, on such date as directed by the budget~~
8 ~~administrator of the budget division of the Department of Administrative~~
9 ~~Services.~~

10 ~~(9) The State Treasurer shall transfer thirty one million dollars~~
11 ~~from the Cash Reserve Fund to the General Fund after January 1, 2018, but~~
12 ~~before January 15, 2018, on such date as directed by the budget~~
13 ~~administrator of the budget division of the Department of Administrative~~
14 ~~Services.~~

15 ~~(10) The State Treasurer shall transfer thirty two million dollars~~
16 ~~from the Cash Reserve Fund to the General Fund after April 1, 2018, but~~
17 ~~before April 15, 2018, on such date as directed by the budget~~
18 ~~administrator of the budget division of the Department of Administrative~~
19 ~~Services.~~

20 ~~(11) The State Treasurer shall transfer one hundred million dollars~~
21 ~~from the Cash Reserve Fund to the General Fund on or before June 30,~~
22 ~~2018, on such dates and in such amounts as directed by the budget~~
23 ~~administrator of the budget division of the Department of Administrative~~
24 ~~Services.~~

25 ~~(5) (12) The State Treasurer shall transfer forty-eight million~~
26 ~~dollars from the Cash Reserve Fund to the General Fund after March 1,~~
27 ~~2019, but before March 15, 2019, on such date as directed by the budget~~
28 ~~administrator of the budget division of the Department of Administrative~~
29 ~~Services.~~

30 ~~(6) (13) The State Treasurer shall transfer eighty-three million six~~
31 ~~hundred nineteen thousand six hundred dollars from the Cash Reserve Fund~~

1 to the Governor's Emergency Cash Fund on or before June 30, 2020, on such
2 dates and in such amounts as directed by the budget administrator of the
3 budget division of the Department of Administrative Services.

4 (7) ~~(14)~~ The State Treasurer shall transfer thirty million dollars
5 from the Cash Reserve Fund to the General Fund after November 15, 2020,
6 but before December 31, 2020, on such date as directed by the budget
7 administrator of the budget division of the Department of Administrative
8 Services. Except for the transfer authorized in this subsection, no funds
9 shall be transferred from the Cash Reserve Fund to fulfill the
10 obligations created under the Nebraska Property Tax Incentive Act unless
11 the balance in the Cash Reserve Fund after such transfer will be at least
12 equal to five hundred million dollars.

13 Sec. 23. Section 86-527, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 86-527 The Information Technology Infrastructure Fund is hereby
16 created. The fund shall contain ~~revenue from the special privilege tax as~~
17 ~~provided in section 77-2602,~~ gifts, grants, and such other money as is
18 appropriated or transferred by the Legislature. The fund shall be used to
19 attain the goals and priorities identified in the statewide technology
20 plan. The fund shall be administered by the office of Chief Information
21 Officer. Expenditures shall be made from the fund to finance the
22 operations of the Information Technology Infrastructure Act in accordance
23 with the appropriations made by the Legislature. Transfers from the fund
24 to the General Fund may be made at the direction of the Legislature. Any
25 money in the Information Technology Infrastructure Fund available for
26 investment shall be invested by the state investment officer pursuant to
27 the Nebraska Capital Expansion Act and the Nebraska State Funds
28 Investment Act.

29 Sec. 24. Original sections 44-2839, 72-1250.01, 77-3,119, 77-2205,
30 77-27,139.04, 77-3523, 79-1044, 79-1047, 79-1051, 81-118, and 86-527,
31 Reissue Revised Statutes of Nebraska, and sections 13-518, 39-2215,

1 54-603, 57-705, 60-396, 60-3,202, 77-2602, 77-4212, 79-1035, 82-331,
2 84-602, and 84-612, Revised Statutes Cumulative Supplement, 2020, are
3 repealed.

4 Sec. 25. The following sections are outright repealed: Sections
5 18-2601, 18-2602, 18-2603, 18-2604, 18-2605, 18-2606, 18-2607, 18-2608,
6 18-2609, 72-1005, and 79-1034, Reissue Revised Statutes of Nebraska.