

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 60

Introduced by Kolterman, 24.

Read first time January 07, 2021

Committee: Education

1 A BILL FOR AN ACT relating to community colleges; to amend sections
2 85-1402, 85-1517, 85-1520, 85-1521, and 85-1535, Reissue Revised
3 Statutes of Nebraska, and section 77-3442, Revised Statutes
4 Cumulative Supplement, 2020; to change provisions relating to tax
5 levies as prescribed; to harmonize provisions; to repeal the
6 original sections; and to declare an emergency.
7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3442, Revised Statutes Cumulative Supplement,
2 2020, is amended to read:

3 77-3442 (1) Property tax levies for the support of local governments
4 for fiscal years beginning on or after July 1, 1998, shall be limited to
5 the amounts set forth in this section except as provided in section
6 77-3444.

7 (2)(a) Except as provided in subdivisions (2)(b) and (2)(e) of this
8 section, school districts and multiple-district school systems may levy a
9 maximum levy of one dollar and five cents per one hundred dollars of
10 taxable valuation of property subject to the levy.

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

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

25 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)
26 of this section are (i) amounts levied to pay for current and future sums
27 agreed to be paid by a school district to certificated employees in
28 exchange for a voluntary termination of employment occurring prior to
29 September 1, 2017, (ii) amounts levied by a school district otherwise at
30 the maximum levy pursuant to subdivision (2)(a) of this section to pay
31 for current and future qualified voluntary termination incentives for

1 certificated teachers pursuant to subsection (3) of section 79-8,142 that
2 are not otherwise included in an exclusion pursuant to subdivision (2)(d)
3 of this section, (iii) amounts levied by a school district otherwise at
4 the maximum levy pursuant to subdivision (2)(a) of this section to pay
5 for seventy-five percent of the current and future sums agreed to be paid
6 to certificated employees in exchange for a voluntary termination of
7 employment occurring between September 1, 2017, and August 31, 2018, as a
8 result of a collective-bargaining agreement in force and effect on
9 September 1, 2017, that are not otherwise included in an exclusion
10 pursuant to subdivision (2)(d) of this section, (iv) amounts levied by a
11 school district otherwise at the maximum levy pursuant to subdivision (2)
12 (a) of this section to pay for fifty percent of the current and future
13 sums agreed to be paid to certificated employees in exchange for a
14 voluntary termination of employment occurring between September 1, 2018,
15 and August 31, 2019, as a result of a collective-bargaining agreement in
16 force and effect on September 1, 2017, that are not otherwise included in
17 an exclusion pursuant to subdivision (2)(d) of this section, (v) amounts
18 levied by a school district otherwise at the maximum levy pursuant to
19 subdivision (2)(a) of this section to pay for twenty-five percent of the
20 current and future sums agreed to be paid to certificated employees in
21 exchange for a voluntary termination of employment occurring between
22 September 1, 2019, and August 31, 2020, as a result of a collective-
23 bargaining agreement in force and effect on September 1, 2017, that are
24 not otherwise included in an exclusion pursuant to subdivision (2)(d) of
25 this section, (vi) amounts levied in compliance with sections 79-10,110
26 and 79-10,110.02, and (vii) amounts levied to pay for special building
27 funds and sinking funds established for projects commenced prior to April
28 1, 1996, for construction, expansion, or alteration of school district
29 buildings. For purposes of this subsection, commenced means any action
30 taken by the school board on the record which commits the board to expend
31 district funds in planning, constructing, or carrying out the project.

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

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

16 (g) For each fiscal year, learning communities may levy a maximum
17 levy of one and one-half cents on each one hundred dollars of taxable
18 property subject to the levy for early childhood education programs for
19 children in poverty, for elementary learning center employees, for
20 contracts with other entities or individuals who are not employees of the
21 learning community for elementary learning center programs and services,
22 and for pilot projects, except that no more than ten percent of such levy
23 may be used for elementary learning center employees.

24 (3) For each fiscal year, community college areas may levy as the
25 ~~levies provided in subdivisions (2)(a) through (c) of section 85-1517, in~~
26 ~~accordance with the provisions of such subdivisions.~~ A community college
27 area may exceed amounts authorized ~~the levy provided in subdivision (2)~~
28 ~~(b) of section 85-1517~~ by the amount necessary to retire general
29 obligation bonds assumed by the community college area or approved by the
30 qualified electors ~~issued~~ pursuant to section 85-1515 according to the
31 terms of such bonds ~~or for any obligation pursuant to section 85-1535~~

1 ~~entered into prior to January 1, 1997.~~

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

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

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

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

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

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

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

30 (8) Counties may levy or authorize a maximum levy of fifty cents per
31 one hundred dollars of taxable valuation of property subject to the levy,

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

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

28 (10) Beginning July 1, 2016, rural and suburban fire protection
29 districts may levy a maximum levy of ten and one-half cents per one
30 hundred dollars of taxable valuation of property subject to the levy if
31 (a) such district is located in a county that had a levy pursuant to

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

8 (11) A regional metropolitan transit authority may levy a maximum
9 levy of ten cents per one hundred dollars of taxable valuation of
10 property subject to the levy for each fiscal year that commences on the
11 January 1 that follows the effective date of the conversion of the
12 transit authority established under the Transit Authority Law into the
13 regional metropolitan transit authority.

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

28 (13) The limitations on tax levies provided in this section are to
29 include all other general or special levies provided by law.
30 Notwithstanding other provisions of law, the only exceptions to the
31 limits in this section are those provided by or authorized by sections

1 77-3442 to 77-3444.

2 (14) Tax levies in excess of the limitations in this section shall
3 be considered unauthorized levies under section 77-1606 unless approved
4 under section 77-3444.

5 (15) For purposes of sections 77-3442 to 77-3444, political
6 subdivision means a political subdivision of this state and a county
7 agricultural society.

8 (16) For school districts that file a binding resolution on or
9 before May 9, 2008, with the county assessors, county clerks, and county
10 treasurers for all counties in which the school district has territory
11 pursuant to subsection (7) of section 79-458, if the combined levies,
12 except levies for bonded indebtedness approved by the voters of the
13 school district and levies for the refinancing of such bonded
14 indebtedness, are in excess of the greater of (a) one dollar and twenty
15 cents per one hundred dollars of taxable valuation of property subject to
16 the levy or (b) the maximum levy authorized by a vote pursuant to section
17 77-3444, all school district levies, except levies for bonded
18 indebtedness approved by the voters of the school district and levies for
19 the refinancing of such bonded indebtedness, shall be considered
20 unauthorized levies under section 77-1606.

21 Sec. 2. Section 85-1402, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 85-1402 For purposes of the Coordinating Commission for
24 Postsecondary Education Act:

25 (1)(a) Capital construction project shall mean a project which
26 utilizes tax funds designated by the Legislature and shall be: Any
27 proposed new capital structure; any proposed addition to, renovation of,
28 or remodeling of a capital structure; any proposed acquisition of a
29 capital structure by gift, purchase, lease-purchase, or other means of
30 construction or acquisition that (i) will be directly financed in whole
31 or in part with tax funds designated by the Legislature totaling at least

1 the minimum capital expenditure for purposes of this subdivision or (ii)
2 is likely, as determined by the institution, to result in an incremental
3 increase in appropriation or expenditure of tax funds designated by the
4 Legislature of at least the minimum capital expenditure for the
5 facility's operations and maintenance costs in any one fiscal year within
6 a period of ten years from the date of substantial completion or
7 acquisition of the project. No tax funds designated by the Legislature
8 shall be appropriated or expended for any incremental increase of more
9 than the minimum capital expenditure for the costs of the operations and
10 utilities of any facility which is not included in the definition of
11 capital construction project and thus is not subject to commission
12 approval pursuant to the Coordinating Commission for Postsecondary
13 Education Act. No institution shall include a request for funding such an
14 increase in its budget request for tax funds designated by the
15 Legislature nor shall any institution utilize any such funds for such an
16 increase. The Governor shall not include in his or her budget
17 recommendations, and the Legislature shall not appropriate, such funds
18 for such increase.

19 (b) For purposes of this subdivision:

20 (i) Directly financed shall mean funded by:

21 (A) Appropriation of tax funds designated by the Legislature for the
22 specific capital construction project;

23 (B) Property tax levies authorized pursuant to ~~subdivision (1)(b) of~~
24 ~~section 85-1517 for the purpose of establishing fiscal years prior to~~
25 ~~fiscal year 2013-14 and subdivision (2)(b) of section 85-1517 for fiscal~~
26 ~~year 2013-14 and each fiscal year thereafter used to establish a capital~~
27 improvement and bond sinking fund as provided in section 85-1515; or

28 (C) That portion of tax funds designated by the Legislature and
29 appropriated by the Legislature for the general operation of the public
30 institution and utilized to fund the capital project;

31 (ii) Incremental increase shall mean an increase in appropriation or

1 expenditure of tax funds designated by the Legislature of at least the
2 minimum capital expenditure for a facility's operations and maintenance
3 costs, beyond any increase due to inflation, to pay for a capital
4 structure's operations and maintenance costs that are a direct result of
5 a capital construction project; and

6 (iii) Minimum capital expenditure shall mean:

7 (A) For purposes of subdivision (a)(i) of this subdivision, a base
8 amount of two million dollars; and

9 (B) For the facility's operations and maintenance costs pursuant to
10 subdivision (a)(ii) of this subdivision, a base amount of eighty-five
11 thousand dollars for any one fiscal year.

12 The base amount for the facility's operations and maintenance costs
13 shall be subject to any inflationary or market adjustments made by the
14 commission pursuant to this subdivision. The commission shall adjust the
15 base amount on a biennial basis beginning January 1, 2010. The
16 adjustments shall be based on percentage changes in a construction cost
17 index and any other published index relevant to operations and utilities
18 costs, both as selected by the commission in cooperation with the public
19 institutions. The index or indices shall reflect inflationary or market
20 trends for the applicable operations and maintenance or construction
21 costs;

22 (2) Commission shall mean the Coordinating Commission for
23 Postsecondary Education;

24 (3) Coordination shall mean:

25 (a) Authority to adopt, and revise as needed, a comprehensive
26 statewide plan for postsecondary education which shall include (i)
27 definitions of the role and mission of each public postsecondary
28 educational institution within any general assignments of role and
29 mission as may be prescribed by the Legislature and (ii) plans for
30 facilities which utilize tax funds designated by the Legislature;

31 (b) Authority to review, monitor, and approve or disapprove each

1 public postsecondary educational institution's programs and capital
2 construction projects which utilize tax funds designated by the
3 Legislature in order to provide compliance and consistency with the
4 comprehensive plan and to prevent unnecessary duplication; and

5 (c) Authority to review and modify, if needed to promote compliance
6 and consistency with the comprehensive statewide plan and prevent
7 unnecessary duplication, the budget requests of the governing boards or
8 any other governing board for any other public postsecondary educational
9 institution which may be established by the Legislature;

10 (4) Education center shall mean an off-campus branch of a public
11 institution or cooperative of either public or public and private
12 postsecondary educational institutions which offers instructional
13 programs to students;

14 (5) Governing board shall mean the Board of Regents of the
15 University of Nebraska, the Board of Trustees of the Nebraska State
16 Colleges, or the board of governors for each community college area;

17 (6) Program shall mean any program of instruction which leads
18 directly to a degree, diploma, or certificate and, for purposes of
19 section 85-1414, shall include public service programs and all off-campus
20 instructional programs, whether or not such programs lead directly to a
21 degree, diploma, or certificate. Program shall also include the
22 establishment of any new college, school, major division, education
23 center, or institute but shall not include reasonable and moderate
24 extensions of existing curricula which have a direct relationship to
25 existing programs;

26 (7) Public institution shall mean each campus of a public
27 postsecondary educational institution which is or may be established by
28 the Legislature, which is under the direction of a governing board, and
29 which is administered as a separate unit by the board; and

30 (8) Tax funds designated by the Legislature shall mean all state tax
31 revenue and all property tax revenue.

1 Sec. 3. Section 85-1517, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 85-1517 (1) For fiscal years prior to fiscal year 2021-22:

4 ~~(1) For fiscal years 2011-12 and 2012-13:~~

5 ~~(a) The board may certify to the county board of equalization of~~
6 ~~each county within the community college area a tax levy not to exceed~~
7 ~~ten and one-quarter cents on each one hundred dollars on the taxable~~
8 ~~valuation of all property subject to the levy within the community~~
9 ~~college area, uniform throughout the area, for the purpose of supporting~~
10 ~~operating expenditures of the community college area;~~

11 ~~(b) In addition to the levies provided in subdivisions (1)(a) and~~
12 ~~(c) of this section, the board may certify to the county board of~~
13 ~~equalization of each county within the community college area a tax levy~~
14 ~~not to exceed one cent on each one hundred dollars on the taxable~~
15 ~~valuation of all property within the community college area, uniform~~
16 ~~throughout such area, for the purposes of paying off bonds issued under~~
17 ~~sections 85-1520 to 85-1527 and establishing a capital improvement and~~
18 ~~bond sinking fund as provided in section 85-1515. The levy provided by~~
19 ~~this subdivision may be exceeded by that amount necessary to retire the~~
20 ~~general obligation bonds assumed by the community college area or issued~~
21 ~~pursuant to section 85-1515 according to the terms of such bonds or for~~
22 ~~any obligation pursuant to section 85-1535 entered into prior to January~~
23 ~~1, 1997; and~~

24 ~~(c) In addition to the levies provided in subdivisions (1)(a) and~~
25 ~~(b) of this section, the board may also certify to the county board of~~
26 ~~equalization of each county within the community college area a tax levy~~
27 ~~on each one hundred dollars on the taxable valuation of all property~~
28 ~~within the community college area, uniform throughout such area, in the~~
29 ~~amount which will produce funds only in the amount necessary to pay for~~
30 ~~funding accessibility barrier elimination project costs and abatement of~~
31 ~~environmental hazards as such terms are defined in section 79-10,110.~~

1 ~~Such tax levy shall not be so certified unless approved by an affirmative~~
2 ~~vote of a majority of the board taken at a public meeting of the board~~
3 ~~following notice and a hearing. The board shall give at least seven days'~~
4 ~~notice of such public hearing and shall publish such notice once in a~~
5 ~~newspaper of general circulation in the area to be affected by the~~
6 ~~increase. The proceeds of such tax levy shall be deposited in the capital~~
7 ~~improvement and bond sinking fund provided for in section 85-1515 for use~~
8 ~~in funding the projects authorized pursuant to this subdivision.~~

9 ~~(2) For fiscal year 2013-14 and each fiscal year thereafter:~~

10 (a) The board may certify to the county board of equalization of
11 each county within the community college area a tax levy not to exceed
12 the difference between eleven and one-quarter cents and the rate levied
13 for such fiscal year pursuant to subdivision (b) of this subsection on
14 each one hundred dollars on the taxable valuation of all property subject
15 to the levy within the community college area, uniform throughout the
16 area, for the purpose of supporting operating expenditures of the
17 community college area. For purposes of calculating the amount of levy
18 authority available for operating expenditures pursuant to this
19 subdivision, the rate levied pursuant to subdivision (b) of this
20 subsection shall not include amounts to retire general obligation bonds
21 assumed by the community college area or issued pursuant to section
22 85-1515 according to the terms of such bonds or for any obligation
23 pursuant to section 85-1535 entered into prior to January 1, 1997; and

24 (b) In addition to the levies provided in subdivision ~~subdivisions~~
25 ~~(a) and (c)~~ of this subsection and subsection (3) of this section, the
26 board may certify to the county board of equalization of each county
27 within the community college area a tax levy not to exceed two cents on
28 each one hundred dollars on the taxable valuation of all property within
29 the community college area, uniform throughout such area, for the
30 purposes of paying off bonds issued under sections 85-1520 to 85-1527 and
31 establishing a capital improvement and bond sinking fund as provided in

1 section 85-1515. The levy provided by this subdivision may be exceeded by
2 that amount necessary to retire general obligation bonds assumed by the
3 community college area or issued pursuant to section 85-1515 according to
4 the terms of such bonds or for any obligation pursuant to section 85-1535
5 entered into prior to January 1, 1997. ~~;~~ and

6 (2) For fiscal year 2021-22 and each fiscal year thereafter, the
7 board may certify to the county board of equalization of each county
8 within the community college area a tax levy not to exceed eleven and
9 one-quarter cents on each one hundred dollars on the taxable valuation of
10 all property subject to the levy within the community college area,
11 uniform throughout the area, for the purposes of supporting operating
12 expenditures of the community college area, paying off bonds issued under
13 sections 85-1520 to 85-1527, and establishing a capital improvement and
14 bond sinking fund as provided in section 85-1515.

15 (3) (c) In addition to the levies provided in subsections (1) and
16 (2) subdivisions (a) and (b) of this section subsection, the board of a
17 community college area with a campus located on the site of a former
18 ammunition depot may certify to the county board of equalization of each
19 county within the community college area a tax levy not to exceed three-
20 quarters of one cent on each one hundred dollars on the taxable valuation
21 of all property within the community college area, uniform throughout
22 such area, to pay for funding accessibility barrier elimination project
23 costs and abatement of environmental hazards as such terms are defined in
24 section 79-10,110. Such tax levy shall not be so certified unless
25 approved by an affirmative vote of a majority of the board taken at a
26 public meeting of the board following notice and a hearing. The board
27 shall give at least seven days' notice of such public hearing and shall
28 publish such notice once in a newspaper of general circulation in the
29 area to be affected by the increase. The proceeds of such tax levy shall
30 be deposited in the capital improvement and bond sinking fund provided
31 for in section 85-1515 for use in funding accessibility barrier

1 elimination project costs and abatement of environmental hazards as such
2 terms are defined in section 79-10,110.

3 (4) ~~(3)~~ The taxes provided by this section shall be levied and
4 assessed in the same manner as other property taxes and entered on the
5 books of the county treasurer. The proceeds of the tax, as collected,
6 shall be remitted to the treasurer of the board not less frequently than
7 once each month.

8 Sec. 4. Section 85-1520, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 85-1520 Each board may construct, purchase, or otherwise acquire,
11 remodel, repair, furnish, and equip dormitories, residence halls, single-
12 dwelling units, multiple-dwelling units, or other facilities for (1) the
13 housing or boarding of single or married students, faculty, or other
14 employees of the institution under its control, (2) buildings and
15 structures for student and faculty unions or centers, and (3) the medical
16 care and other activities of the students of such institutions, on real
17 estate owned or controlled by such board or on real estate purchased,
18 leased, or otherwise acquired for such purpose and pay the cost thereof,
19 including the cost of such real estate, by issuing revenue bonds payable
20 out of the revenue from such buildings or facilities, the revenue from
21 the tax levy authorized pursuant to subdivision (1)(b) of section 85-1517
22 for fiscal years prior to fiscal year 2021-22 ~~2013-14~~ and subsection (2)
23 ~~subdivision (2)(b)~~ of section 85-1517 for fiscal year 2021-22 ~~2013-14~~ and
24 each fiscal year thereafter, or a combination thereof. Any such buildings
25 or facilities shall be located on or adjacent to a campus or campuses
26 controlled by such board.

27 Sec. 5. Section 85-1521, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 85-1521 Each board may, by resolution or agreement, pledge all or
30 any part of the revenue and fees derived from the operation of the
31 dormitories, residence halls, single-dwelling units, multiple-dwelling

1 units, buildings, and other facilities for housing, boarding, medical
2 care, and other activities of students, faculty, or employees of the
3 institution under its control erected or acquired or previously erected
4 or acquired by any such board and contract as to the care, insurance,
5 management, and operation of such buildings and facilities and the
6 charges to be made and the rights of the holders of the revenue bonds.
7 When any board contracts that the operation of any building or facility
8 or part thereof shall be performed other than by the board itself, such
9 board shall at all times maintain supervision of and control over the
10 fees and charges imposed for the use of such building, facility, or part.
11 In issuing revenue bonds and pledging revenue therefor, the board may
12 pledge all or any part of the revenue and fees from buildings and
13 facilities other than the building or facility to be constructed. Bonds
14 issued under sections 85-1520 to 85-1527 shall not be an obligation of
15 the State of Nebraska, and no tax, except for the tax authorized under
16 subdivision (1)(b) of section 85-1517 for fiscal years prior to fiscal
17 year 2021-22 ~~2013-14~~ and subsection (2) ~~subdivision (2)(b)~~ of section
18 85-1517 for fiscal year 2021-22 ~~2013-14~~ and each fiscal year thereafter,
19 shall ever be levied to raise funds for the payment thereof or interest
20 thereon. The bonds shall constitute limited obligations of the board
21 issuing the bonds ~~same~~ and shall be paid out of revenue from the tax levy
22 authorized pursuant to subdivision (1)(b) of section 85-1517 for fiscal
23 years prior to fiscal year 2021-22 ~~2013-14~~ and subsection (2) ~~subdivision~~
24 ~~(2)(b)~~ of section 85-1517 for fiscal year 2021-22 ~~2013-14~~ and each fiscal
25 year thereafter and out of money derived from the revenue and earnings
26 pledged as provided in sections 85-1501 to 85-1540.

27 Sec. 6. Section 85-1535, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 85-1535 (1) A board of a community college area with a population of
30 less than one hundred thousand according to the last federal decennial
31 census and a campus located on a former military base may enter into

1 contracts with any person, firm, or corporation providing for the
2 implementation of any project for the constructing and improving of
3 facilities to house applied technology educational programs necessary to
4 carry out sections 85-1501 to 85-1540 and providing for the long-term
5 payment of the cost of such project.

6 (2) In no case shall any such contract run for a period longer than
7 twenty years or shall the aggregate of existing contracts exceed four
8 million five hundred thousand dollars for each area exclusive of
9 administrative costs, credit enhancement costs, financing costs,
10 capitalized interest, and reserves dedicated to secure payment of
11 contracts.

12 (3) No contract shall be entered into pursuant to this section
13 without prior approval by a resolution of the board and the approval of
14 the Coordinating Commission for Postsecondary Education.

15 (4) The long-term payment of the cost of such project shall be paid
16 from revenue to be raised pursuant to (a) subdivision (1)(b) of section
17 85-1517 for fiscal years prior to fiscal year 2021-22 ~~2013-14~~ and (b)
18 subsection (2) ~~subdivision (2)(b)~~ of section 85-1517 for fiscal year
19 2021-22 ~~2013-14~~ and each fiscal year thereafter. Any board entering into
20 such contract for the construction and improvement of facilities from
21 revenue to be raised pursuant to such subdivisions shall make annual
22 appropriations for amounts sufficient to pay annual obligations under
23 such contract for the duration of such contract.

24 (5) The board may also convey or lease and lease back all or any
25 part of the project and the land on which such project is situated to
26 such person, firm, or corporation as the board may contract with pursuant
27 to this section to facilitate the long-term payment of the cost of such
28 project. Any such conveyance or lease shall provide that when the cost of
29 such project has been paid, together with interest and other costs
30 thereon, such project and the land on which such project is located shall
31 become the property of the community college area.

1 Sec. 7. Original sections 85-1402, 85-1517, 85-1520, 85-1521, and
2 85-1535, Reissue Revised Statutes of Nebraska, and section 77-3442,
3 Revised Statutes Cumulative Supplement, 2020, are repealed.

4 Sec. 8. Since an emergency exists, this act takes effect when
5 passed and approved according to law.