

AMENDMENTS TO LB597

Introduced by DeBoer, 10.

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

2           **Section 1.** Section 77-3442, Revised Statutes Cumulative Supplement,  
3   2024, is amended to read:

4           77-3442 (1) Property tax levies for the support of local governments  
5   for fiscal years beginning on or after July 1, 1998, shall be limited to  
6   the amounts set forth in this section except as provided in section  
7   77-3444.

8           (2)(a) Except as provided in subdivisions (2)(b) and (2)(e) of this  
9   section, school districts and multiple-district school systems may levy a  
10   maximum levy of:

11           (i) Through fiscal year 2024-25, one dollar and five cents per one  
12   hundred dollars of taxable valuation of property subject to the levy;  
13   and -

14           (ii) For fiscal year 2025-26 and each fiscal year thereafter,  
15   ninety-five cents per one hundred dollars of taxable valuation of  
16   property subject to the levy.

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

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

1 of taxable property subject to the levy minus the learning community levy  
2 pursuant to subdivision (2)(b) of this section for such learning  
3 community.

4 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)  
5 of this section are (i) amounts levied to pay for current and future sums  
6 agreed to be paid by a school district to certificated employees in  
7 exchange for a voluntary termination of employment occurring prior to  
8 September 1, 2017, (ii) amounts levied by a school district otherwise at  
9 the maximum levy pursuant to subdivision (2)(a) of this section to pay  
10 for current and future qualified voluntary termination incentives for  
11 certificated teachers pursuant to subsection (3) of section 79-8,142 that  
12 are not otherwise included in an exclusion pursuant to subdivision (2)(d)  
13 of this section, (iii) amounts levied by a school district otherwise at  
14 the maximum levy pursuant to subdivision (2)(a) of this section to pay  
15 for seventy-five percent of the current and future sums agreed to be paid  
16 to certificated employees in exchange for a voluntary termination of  
17 employment occurring between September 1, 2017, and August 31, 2018, as a  
18 result of a collective-bargaining agreement in force and effect on  
19 September 1, 2017, that are not otherwise included in an exclusion  
20 pursuant to subdivision (2)(d) of this section, (iv) amounts levied by a  
21 school district otherwise at the maximum levy pursuant to subdivision (2)  
22 (a) of this section to pay for fifty percent of the current and future  
23 sums agreed to be paid to certificated employees in exchange for a  
24 voluntary termination of employment occurring between September 1, 2018,  
25 and August 31, 2019, as a result of a collective-bargaining agreement in  
26 force and effect on September 1, 2017, that are not otherwise included in  
27 an exclusion pursuant to subdivision (2)(d) of this section, (v) amounts  
28 levied by a school district otherwise at the maximum levy pursuant to  
29 subdivision (2)(a) of this section to pay for twenty-five percent of the  
30 current and future sums agreed to be paid to certificated employees in  
31 exchange for a voluntary termination of employment occurring between

1 September 1, 2019, and August 31, 2020, as a result of a collective-  
2 bargaining agreement in force and effect on September 1, 2017, that are  
3 not otherwise included in an exclusion pursuant to subdivision (2)(d) of  
4 this section, (vi) amounts levied in compliance with sections 79-10,110  
5 and 79-10,110.02, and (vii) amounts levied to pay for special building  
6 funds and sinking funds established for projects commenced prior to April  
7 1, 1996, for construction, expansion, or alteration of school district  
8 buildings. For purposes of this subsection, commenced means any action  
9 taken by the school board on the record which commits the board to expend  
10 district funds in planning, constructing, or carrying out the project.

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

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

26 (g) For each fiscal year, learning communities may levy a maximum  
27 levy of one and one-half cents on each one hundred dollars of taxable  
28 property subject to the levy for early childhood education programs for  
29 children in poverty, for elementary learning center employees, for  
30 contracts with other entities or individuals who are not employees of the  
31 learning community for elementary learning center programs and services,

1 and for pilot projects, except that no more than ten percent of such levy  
2 may be used for elementary learning center employees.

3 (3) For each fiscal year through fiscal year 2023-24, community  
4 college areas may levy the levies provided in subdivisions (2)(a) through  
5 (c) of section 85-1517, in accordance with the provisions of such  
6 subdivisions. For fiscal year 2024-25 and each fiscal year thereafter,  
7 community college areas may levy the levies provided in subdivisions (2)  
8 (a) and (b) of section 85-1517, in accordance with the provisions of such  
9 subdivisions. A community college area may exceed the levy provided in  
10 subdivision (2)(a) of section 85-1517 by the amount necessary to generate  
11 sufficient revenue as described in section 85-1543 or 85-2238. A  
12 community college area may exceed the levy provided in subdivision (2)(b)  
13 of section 85-1517 by the amount necessary to retire general obligation  
14 bonds assumed by the community college area or issued pursuant to section  
15 85-1515 according to the terms of such bonds or for any obligation  
16 pursuant to section 85-1535 entered into prior to January 1, 1997.

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

20 (b) Natural resources districts shall also have the power and  
21 authority to levy a tax equal to the dollar amount by which their  
22 restricted funds budgeted to administer and implement ground water  
23 management activities and integrated management activities under the  
24 Nebraska Ground Water Management and Protection Act exceed their  
25 restricted funds budgeted to administer and implement ground water  
26 management activities and integrated management activities for FY2003-04,  
27 not to exceed one cent on each one hundred dollars of taxable valuation  
28 annually on all of the taxable property within the district.

29 (c) In addition, natural resources districts located in a river  
30 basin, subbasin, or reach that has been determined to be fully  
31 appropriated pursuant to section 46-714 or designated as overappropriated

1 pursuant to section 46-713 by the Department of Natural Resources shall  
2 also have the power and authority to levy a tax equal to the dollar  
3 amount by which their restricted funds budgeted to administer and  
4 implement ground water management activities and integrated management  
5 activities under the Nebraska Ground Water Management and Protection Act  
6 exceed their restricted funds budgeted to administer and implement ground  
7 water management activities and integrated management activities for  
8 FY2005-06, not to exceed three cents on each one hundred dollars of  
9 taxable valuation on all of the taxable property within the district for  
10 fiscal year 2006-07 and each fiscal year thereafter through fiscal year  
11 2017-18.

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

16 (6)(a) Incorporated cities and villages which are not within the  
17 boundaries of a municipal county may levy a maximum levy of forty-five  
18 cents per one hundred dollars of taxable valuation of property subject to  
19 the levy plus an additional five cents per one hundred dollars of taxable  
20 valuation to provide financing for the municipality's share of revenue  
21 required under an agreement or agreements executed pursuant to the  
22 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum  
23 levy shall include amounts levied to pay for sums to support a library  
24 pursuant to section 51-201, museum pursuant to section 51-501, visiting  
25 community nurse, home health nurse, or home health agency pursuant to  
26 section 71-1637, or statue, memorial, or monument pursuant to section  
27 80-202.

28 (b) Incorporated cities and villages which are within the boundaries  
29 of a municipal county may levy a maximum levy of ninety cents per one  
30 hundred dollars of taxable valuation of property subject to the levy. The  
31 maximum levy shall include amounts paid to a municipal county for county

1 services, amounts levied to pay for sums to support a library pursuant to  
2 section 51-201, a museum pursuant to section 51-501, a visiting community  
3 nurse, home health nurse, or home health agency pursuant to section  
4 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

5 (7) Sanitary and improvement districts which have been in existence  
6 for more than five years may levy a maximum levy of forty cents per one  
7 hundred dollars of taxable valuation of property subject to the levy, and  
8 sanitary and improvement districts which have been in existence for five  
9 years or less shall not have a maximum levy. Unconsolidated sanitary and  
10 improvement districts which have been in existence for more than five  
11 years and are located in a municipal county may levy a maximum of eighty-  
12 five cents per hundred dollars of taxable valuation of property subject  
13 to the levy.

14 (8) Counties may levy or authorize a maximum levy of fifty cents per  
15 one hundred dollars of taxable valuation of property subject to the levy,  
16 except that five cents per one hundred dollars of taxable valuation of  
17 property subject to the levy may only be levied to provide financing for  
18 the county's share of revenue required under an agreement or agreements  
19 executed pursuant to the Interlocal Cooperation Act or the Joint Public  
20 Agency Act. The maximum levy shall include amounts levied to pay for sums  
21 to support a library pursuant to section 51-201 or museum pursuant to  
22 section 51-501. The county may allocate up to fifteen cents of its  
23 authority to other political subdivisions subject to allocation of  
24 property tax authority under subsection (1) of section 77-3443 and not  
25 specifically covered in this section to levy taxes as authorized by law  
26 which do not collectively exceed fifteen cents per one hundred dollars of  
27 taxable valuation on any parcel or item of taxable property. The county  
28 may allocate to one or more other political subdivisions subject to  
29 allocation of property tax authority by the county under subsection (1)  
30 of section 77-3443 some or all of the county's five cents per one hundred  
31 dollars of valuation authorized for support of an agreement or agreements

1 to be levied by the political subdivision for the purpose of supporting  
2 that political subdivision's share of revenue required under an agreement  
3 or agreements executed pursuant to the Interlocal Cooperation Act or the  
4 Joint Public Agency Act. If an allocation by a county would cause another  
5 county to exceed its levy authority under this section, the second county  
6 may exceed the levy authority in order to levy the amount allocated.

7 (9) Municipal counties may levy or authorize a maximum levy of one  
8 dollar per one hundred dollars of taxable valuation of property subject  
9 to the levy. The municipal county may allocate levy authority to any  
10 political subdivision or entity subject to allocation under section  
11 77-3443.

12 (10) Beginning July 1, 2016, rural and suburban fire protection  
13 districts may levy a maximum levy of ten and one-half cents per one  
14 hundred dollars of taxable valuation of property subject to the levy if  
15 (a) such district is located in a county that had a levy pursuant to  
16 subsection (8) of this section in the previous year of at least forty  
17 cents per one hundred dollars of taxable valuation of property subject to  
18 the levy or (b) such district had a levy request pursuant to section  
19 77-3443 in any of the three previous years and the county board of the  
20 county in which the greatest portion of the valuation of such district is  
21 located did not authorize any levy authority to such district in such  
22 year.

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

29 (12) Property tax levies (a) for judgments, except judgments or  
30 orders from the Commission of Industrial Relations, obtained against a  
31 political subdivision which require or obligate a political subdivision

1 to pay such judgment, to the extent such judgment is not paid by  
2 liability insurance coverage of a political subdivision, (b) for  
3 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)  
4 for bonds as defined in section 10-134 approved according to law and  
5 secured by a levy on property except as provided in section 44-4317 for  
6 bonded indebtedness issued by educational service units and school  
7 districts, (d) for payments by a public airport to retire interest-free  
8 loans from the Division of Aeronautics of the Department of  
9 Transportation in lieu of bonded indebtedness at a lower cost to the  
10 public airport, and (e) to pay for cancer benefits provided on or after  
11 January 1, 2022, pursuant to the Firefighter Cancer Benefits Act are not  
12 included in the levy limits established by this section.

13 (13) The limitations on tax levies provided in this section are to  
14 include all other general or special levies provided by law.  
15 Notwithstanding other provisions of law, the only exceptions to the  
16 limits in this section are those provided by or authorized by sections  
17 77-3442 to 77-3444.

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

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

24 (16) For school districts that file a binding resolution on or  
25 before May 9, 2008, with the county assessors, county clerks, and county  
26 treasurers for all counties in which the school district has territory  
27 pursuant to subsection (7) of section 79-458, if the combined levies,  
28 except levies for bonded indebtedness approved by the voters of the  
29 school district and levies for the refinancing of such bonded  
30 indebtedness, are in excess of the greater of (a) one dollar and twenty  
31 cents per one hundred dollars of taxable valuation of property subject to



1 the levy or (b) the maximum levy authorized by a vote pursuant to section  
2 77-3444, all school district levies, except levies for bonded  
3 indebtedness approved by the voters of the school district and levies for  
4 the refinancing of such bonded indebtedness, shall be considered  
5 unauthorized levies under section 77-1606.

6 2. Renumber the remaining sections and correct the repealer  
7 accordingly.