

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 294**

FINAL READING

Introduced by Storer, 43; Brandt, 32; DeKay, 40; Ibach, 44; Jacobson, 42;  
Lonowski, 33; McKeon, 41; Strommen, 47; Sanders, 45.

Read first time January 15, 2025

Committee: Government, Military and Veterans Affairs

- 1 A BILL FOR AN ACT relating to the County Visitors Improvement Fund; to
- 2 amend section 81-3720, Reissue Revised Statutes of Nebraska; to
- 3 change provisions relating to grants; to repeal the original
- 4 section; and to declare an emergency.
- 5 Be it enacted by the people of the State of Nebraska,

1           **Section 1.** Section 81-3720, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           81-3720 (1)(a) The County Visitors Improvement Fund shall be  
4 administered by the governing body of the county with the advice of the  
5 visitors committee created pursuant to section 81-3717. The fund shall be  
6 used to make grants for expanding and improving facilities at any  
7 existing visitor attraction, acquiring or expanding exhibits for existing  
8 visitor attractions, constructing visitor attractions, or planning or  
9 developing such expansions, improvements, or construction.

10          (b) Grants shall be available for any visitor attraction in the  
11 county owned by the public or any nonprofit organization, the primary  
12 purpose of which is to operate the visitor attraction.

13          (c) Grants may be made for a specified annual amount not to exceed  
14 the greater of the proceeds derived from a sales tax rate of one percent  
15 imposed by a county for a County Visitors Improvement Fund or five  
16 thousand dollars. Grants may be made for a term of years not to exceed  
17 twenty years and may be pledged by the recipient to secure bonds issued  
18 to finance expansion, improvement, or construction of a visitor  
19 attraction. Any grant made for a term of years shall be funded each year  
20 in accordance with any agreement contained in the grant contract.

21          (d) No bonds issued by a grant recipient which pledges grant funds  
22 shall constitute a debt, liability, or general obligation of the county  
23 levying the tax or a pledge of the faith and credit of the county levying  
24 the tax but shall be payable solely from grant funds. Each bond issued by  
25 any grant recipient which pledges grant funds shall contain on the face  
26 thereof a statement that neither the faith and credit nor the taxing  
27 power of the county levying the tax is pledged to the payment of the  
28 principal of or the interest on such bond.

29          (2) For purposes of this section and section 81-3717, visitor  
30 attraction means a defined location open to the public, which location is  
31 of educational, cultural, historical, artistic, or recreational

1 significance or provides entertainment or in which are exhibits,  
2 displays, or performances of educational, cultural, historic, artistic,  
3 or entertainment value.

4       **Sec. 2.** Original section 81-3720, Reissue Revised Statutes of  
5 Nebraska, is repealed.

6       **Sec. 3.** Since an emergency exists, this act takes effect when  
7 passed and approved according to law.