

LEGISLATIVE BILL 36

Approved by the Governor May 20, 1999

Introduced by Wickersham, 49

AN ACT relating to revenue and taxation; to amend sections 49-506, 49-617, 60-305.15, 77-366, 77-369, 77-376, 77-1334, 77-3906, 81-101, 81-102, and 81-109, Reissue Revised Statutes of Nebraska, sections 13-518, 77-370, 77-375, 77-417, 77-421, 77-603.01, 77-605, 77-683, 77-684, 77-803, 77-804, 77-1247, 77-1250, 77-1342, 77-5012, and 81-1401, Revised Statutes Supplement, 1998, and sections 77-1327 and 77-1330, Reissue Revised Statutes of Nebraska, as amended by sections 21 and 22, respectively, Legislative Bill 194, Ninety-sixth Legislature, First Session, 1999; to provide for the return of certain excess tax collections as prescribed; to change and eliminate provisions relating to the Property Tax Administrator and property tax division of the Department of Revenue; to create a department; to rename a fund; to harmonize provisions; to provide an operative date; to repeal the original sections; to outright repeal sections 77-365.01 and 77-371, Reissue Revised Statutes of Nebraska, and sections 77-375.01, 77-425, and 77-1325, Revised Statutes Supplement, 1998; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. Any political subdivision which has received proceeds from a levy imposed on all taxable property within an entire county which is in excess of that requested by the political subdivision under section 77-1601.02 as a result of a clerical error or mistake shall, in the fiscal year following receipt, return the excess tax collections, net of the collection fee, to the county. By July 31 of the fiscal year following the receipt of any excess tax collections, the county treasurer shall certify to the political subdivision the amount to be returned. Such excess tax collections shall be restricted funds in the budget of the county that receives the funds under section 13-518.

Sec. 2. Section 13-518, Revised Statutes Supplement, 1998, is amended to read:

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

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

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

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

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

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

(6) Restricted funds means (a) property tax, excluding any amounts required to pay interest and principal on bonded indebtedness and any amounts refunded to taxpayers, (b) payments in lieu of property taxes, (c) local option sales taxes, (d) state aid, (e) transfers of surpluses from any user fee, permit fee, or regulatory fee if the fee surplus is transferred to fund a service or function not directly related to the fee and the costs of the activity funded from the fee, and (f) any funds excluded from restricted funds for the prior year because they were budgeted for capital improvements but

which were not spent and are not expected to be spent for capital improvements, and (g) any excess tax collections returned to the county under section 1 of this act; and

(7) State aid means:

(a) For all governmental units, state aid paid pursuant to sections 60-305.15 and 77-3523;

(b) For municipalities, state aid to municipalities paid pursuant to sections 18-2605, 39-2501 to 39-2520, 60-3007, 77-27,136, and 77-27,139.04 and insurance premium tax paid to municipalities;

(c) For counties, state aid to counties paid pursuant to sections 39-2501 to 39-2520, 47-119.01, 60-3007, 77-27,136, and 77-3618 and insurance premium tax paid to counties;

(d) For community colleges, state aid to community colleges paid under sections 85-1536 to 85-1537;

(e) For natural resources districts, state aid to natural resources districts paid pursuant to section 77-27,136; and

(f) For educational service units, state aid appropriated under section 79-1241.

Sec. 3. Section 49-506, Reissue Revised Statutes of Nebraska, is amended to read:

49-506. After the Secretary of State has made the distribution provided by section 49-503, he or she shall deliver additional copies of the session laws and the journal of the Legislature pursuant to this section.

One copy of the session laws shall be delivered to the Lieutenant Governor, the State Treasurer, the Auditor of Public Accounts, the Reporter of the Supreme Court and Court of Appeals, the State Court Administrator, the State Fire Marshal, the Department of Administrative Services, the Department of Aeronautics, the Department of Agriculture, the Department of Banking and Finance, the State Department of Education, the Department of Environmental Quality, the Department of Insurance, the Department of Labor, the Department of Motor Vehicles, the Department of Property Assessment and Taxation, the Department of Revenue, the Department of Roads, the Department of Veterans' Affairs, the Department of Water Resources, the Military Department, the Nebraska State Patrol, the Nebraska Commission on Law Enforcement and Criminal Justice, each of the Nebraska state colleges, the Game and Parks Commission, the Nebraska Library Commission, the Nebraska Liquor Control Commission, the Nebraska Natural Resources Commission, the Nebraska Accountability and Disclosure Commission, the Public Service Commission, the State Real Estate Commission, the Nebraska State Historical Society, the Public Employees Retirement Board, the Risk Manager, the Legislative Fiscal Analyst, the Public Counsel, the materiel division of the Department of Administrative Services, the State Records Administrator, the budget division of the Department of Administrative Services, the Department of Health and Human Services, the Department of Health and Human Services Regulation and Licensure, the Department of Health and Human Services Finance and Support, the Tax Equalization and Review Commission, the inmate library at all state penal and correctional institutions, and the Library of Congress; two copies to the Governor, the Secretary of State, the Nebraska Workers' Compensation Court, the Commission of Industrial Relations, and the Coordinating Commission for Postsecondary Education, one of which shall be for use by the community colleges; four copies to the Nebraska Publications Clearinghouse; five copies to the Attorney General; eight copies to the Clerk of the Legislature; nine copies to the Revisor of Statutes; sixteen copies to the Supreme Court and the Legislative Council; and thirty-five copies to the University of Nebraska College of Law.

One copy of the journal of the Legislature shall be delivered to the Governor, the Lieutenant Governor, the State Treasurer, the Auditor of Public Accounts, the Reporter of the Supreme Court and Court of Appeals, the State Court Administrator, the Nebraska State Historical Society, the Legislative Fiscal Analyst, the Tax Equalization and Review Commission, and the Library of Congress; two copies to the Secretary of State, the Commission of Industrial Relations, and the Nebraska Workers' Compensation Court; four copies to the Nebraska Publications Clearinghouse; five copies to the Attorney General and the Revisor of Statutes; eight copies to the Clerk of the Legislature; thirteen copies to the Supreme Court and the Legislative Council; and thirty-five copies to the University of Nebraska College of Law. The remaining copies shall be delivered to the State Librarian who shall use the same, so far as required for exchange purposes, in building up the State Library and in the manner specified in sections 49-507 to 49-509.

Sec. 4. Section 49-617, Reissue Revised Statutes of Nebraska, is amended to read:

49-617. The Revisor of Statutes shall cause the statutes to be

printed. The printer shall deliver all completed copies to the Supreme Court. These copies shall be held and disposed of by the court as follows: Sixty copies to the State Library to exchange for statutes of other states; five copies to the State Library to keep for daily use; not to exceed twenty-five copies to the Legislative Council for bill drafting and related services to the Legislature and executive state officers; as many copies to the Attorney General as he or she has attorneys on his or her staff; up to sixteen copies to the State Court Administrator; twelve copies to the Tax Commissioner; eight copies to the Nebraska Publications Clearinghouse; six copies to the Public Service Commission; four copies to the Secretary of State; four copies to the Clerk of the Legislature for use in his or her office and three copies to be maintained in the legislative chamber, one copy on each side of the chamber and one copy at the desk of the Clerk of the Legislature, under control of the sergeant at arms; two copies each to the Governor of the state, the Chief Justice and each judge of the Supreme Court, each judge of the Court of Appeals, the Clerk of the Supreme Court, the Reporter of the Supreme Court and Court of Appeals, the Auditor of Public Accounts, the Commissioner of Labor, and the Revisor of Statutes; one copy each to the Secretary of State of the United States, each Indian tribal court located in the State of Nebraska, the library of the Supreme Court of the United States, the Adjutant General, the Air National Guard, the Commissioner of Education, the State Treasurer, the Board of Educational Lands and Funds, the Director of Agriculture, the Director of Administrative Services, the Director of Aeronautics, the Director of Economic Development, the director of the Public Employees Retirement Board, the Director-State Engineer, the Director of Banking and Finance, the Director of Insurance, the Director of Motor Vehicles, the Property Tax Administrator, the Director of Veterans' Affairs, the Director of Water Resources, the Director of Correctional Services, the Nebraska Emergency Operating Center, each judge of the Nebraska Workers' Compensation Court, each judge of the Commission of Industrial Relations, the Nebraska Liquor Control Commission, the Nebraska Natural Resources Commission, the State Real Estate Commission, the Tax Equalization and Review Commission, the secretary of the Game and Parks Commission, the Board of Pardons, the Department of Health and Human Services, the Department of Health and Human Services Regulation and Licensure, the Department of Health and Human Services Finance and Support, each state institution under the Department of Health and Human Services, each state institution under the State Department of Education, the State Surveyor, the Nebraska State Patrol, the materiel division of the Department of Administrative Services, the personnel division of the Department of Administrative Services, the Nebraska Motor Vehicle Industry Licensing Board, the Board of Trustees of the Nebraska State Colleges, each of the Nebraska state colleges, each district judge of the State of Nebraska, each judge of the county court, each judge of a separate juvenile court, the Lieutenant Governor, each United States Senator from Nebraska, each United States Representative from Nebraska, each clerk of the district court for the use of the district court, the clerk of the Nebraska Workers' Compensation Court, each clerk of the county court, each county attorney, each county public defender, each county law library, and the inmate library at all state penal and correctional institutions, and each member of the Legislature shall be entitled to two complete sets, and two complete sets of such volumes as are necessary to update previously issued volumes, but each member of the Legislature and each judge of any court referred to in this section shall be entitled, on request, to an additional complete set. Copies of the statutes distributed without charge, as listed in this section, shall be the property of the state or governmental subdivision of the state and not the personal property of the particular person receiving a copy. Distribution of statutes to the library of the College of Law of the University of Nebraska shall be as provided in sections 85-176 and 85-177.

Sec. 5. Section 60-305.15, Reissue Revised Statutes of Nebraska, is amended to read:

60-305.15. (1) As registration fees are received by the Division of Motor Carrier Services of the Department of Motor Vehicles pursuant to section 60-305.09, the division shall remit the fees to the State Treasurer, less a collection fee of three percent of thirty percent of the registration fees collected. The collection fee shall be credited to the ~~Property Tax Division~~ Department of Property Assessment and Taxation Cash Fund. The State Treasurer shall credit the remainder of the thirty percent of the fees collected to the Motor Vehicle Tax Fund and the remaining seventy percent of the fees collected to the Highway Trust Fund.

(2) On or before the last day of each quarter of the calendar year, the State Treasurer shall distribute all funds in the Motor Vehicle Tax Fund to the county treasurer of each county in the same proportion as the number of

original motor vehicle registrations in each county bears to the total of all original registrations within the state in the registration year immediately preceding.

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

(4) In the event any taxing district has been annexed, merged, dissolved, or in any way absorbed into another taxing district, any apportionment of motor vehicle tax funds to which such taxing district would have been entitled shall be apportioned to the successor taxing district which has assumed the functions of the annexed, merged, dissolved, or absorbed taxing district.

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

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

Sec. 6. Section 77-366, Reissue Revised Statutes of Nebraska, is amended to read:

77-366. (1) The Tax Commissioner ~~and Property Tax Administrator shall each~~ shall appoint or employ deputies, investigators, inspectors, agents, security personnel, and other persons as he or she deems necessary to administer and effectively enforce all provisions of the revenue laws of this state. The appointed personnel shall hold office at the pleasure of the Tax Commissioner. ~~or Property Tax Administrator.~~ Any appointed or employed personnel shall perform the duties assigned by the Tax Commissioner. ~~or Property Tax Administrator.~~

(2) All personnel appointed or employed by the Tax Commissioner ~~or Property Tax Administrator~~ shall be bonded under the blanket surety bond required by section 11-201. As specified by the Tax Commissioner, ~~or Property Tax Administrator,~~ certain personnel shall be vested with the authority and power of a law enforcement officer to carry out the laws of this state administered by the Tax Commissioner, ~~the Property Tax Administrator,~~ or the Department of Revenue. Such personnel shall be empowered to arrest with or without a warrant, file and serve any lien, seize property, serve and return a summons, warrant, or subpoena issued by the Tax Commissioner, ~~or Property Tax Administrator,~~ collect taxes, and bring an offender before any court with jurisdiction in this state, except that such personnel shall not be authorized to carry weapons or enforce any laws other than laws administered by the Tax Commissioner, ~~the Property Tax Administrator,~~ or the Department of Revenue.

(3) Subsection (2) of this section shall not be construed to restrict any other law enforcement officer of this state from enforcing any state law, revenue or otherwise.

Sec. 7. Section 77-369, Reissue Revised Statutes of Nebraska, is amended to read:

77-369. The Tax Commissioner ~~and Property Tax Administrator shall each~~ shall make, adopt, and publish such rules and regulations as he or she may deem necessary and desirable to carry out the powers and duties imposed upon him or her and the Department of Revenue.

Sec. 8. Section 77-370, Revised Statutes Supplement, 1998, is amended to read:

77-370. The form of all schedules, books of instruction, ~~assessment and tax books,~~ records, and all other forms which may be necessary or expedient for the proper administration of the revenue laws of the state shall be approved by the ~~Property Tax Administrator~~ or Department of Revenue. All such schedules, forms, and documents shall be uniform throughout the several counties insofar as the same is possible and practicable.

Sec. 9. Section 77-375, Revised Statutes Supplement, 1998, is amended to read:

77-375. (1) The Tax Commissioner, ~~or his or her duly authorized representative,~~ and ~~the Property Tax Administrator~~ may administer oaths and compel the attendance of witnesses and require the production of records as may be necessary for the performance of his or her responsibilities under applicable state law.

(2) Any person shall comply with a written demand of the Tax Commissioner requiring the production of records notwithstanding the

confidentiality provisions of section 8-1401. The records and the information contained thereon shall be protected pursuant to the confidentiality provisions applicable to the Tax Commissioner. Any person disclosing information to the Tax Commissioner pursuant to a demand for production of records under this subsection is immune from liability, civil, criminal, or otherwise, that might result from disclosing such information. The Tax Commissioner shall pay the costs of providing such information pursuant to section 8-1402.

(3) The Tax Commissioner and the ~~Property Tax Administrator~~ may adopt and promulgate rules of procedure for discovery, not in conflict with the laws governing discovery in civil cases, as may be necessary for the performance of his or her responsibilities under applicable state law.

Sec. 10. Section 77-376, Reissue Revised Statutes of Nebraska, is amended to read:

77-376. The Tax Commissioner ~~or Property Tax Administrator~~ may examine or cause to be examined in his or her behalf, and make memoranda from, any of the financial records of state and local subdivisions, persons, and corporations subject to the tax laws of this state. No information shall be released that is not so authorized by existing statutes.

Sec. 11. Section 77-417, Revised Statutes Supplement, 1998, is amended to read:

77-417. The necessary expenses for travel, meals, and lodging incurred in attending any course of training provided for in sections 77-415 to 77-420 shall be paid from the county general fund. Mileage reimbursements shall be computed at the rate provided in section 81-1176. All other costs of conducting the course of training under section 77-415 shall be paid by the ~~property tax division of the Department of Revenue~~ Department of Property Assessment and Taxation.

Sec. 12. Section 77-421, Revised Statutes Supplement, 1998, is amended to read:

77-421. The Property Tax Administrator shall, in February and September of each year, hold an examination of applicants for certification as county assessor. An applicant for the examination shall, not less than ten days before an examination, present to the Property Tax Administrator a written application on forms provided by the Property Tax Administrator. Such application shall not be considered by the Property Tax Administrator unless accompanied by a payment of a fee to the order of the Property Tax Administrator. The fees shall be credited to the ~~Property Tax Division~~ Department of Property Assessment and Taxation Cash Fund. The amount of such fee shall be determined annually by the Property Tax Administrator and shall be sufficient to cover the costs of the administration of the examination. Such examination shall be written and shall be of such character as fairly to test and determine the qualifications, fitness, and ability of the person tested actually to perform the duties of county assessor. The Property Tax Administrator shall prepare such examination.

Sec. 13. Section 77-603.01, Revised Statutes Supplement, 1998, is amended to read:

77-603.01. The sale of railroad operating property as defined in section 77-602 shall be reported by the purchaser to the Property Tax Administrator within thirty days after the date of sale. The purchaser shall identify the seller, the date of the sale, any change in the name of the railroad, the main track and sidetrack mileage located in each political subdivision, and the purchase price. If additional information regarding the sale is deemed necessary, the Property Tax Administrator shall make a written request for such information to the purchaser or seller. This requirement shall apply only to a purchaser subject to section 77-603. For each day's failure to furnish the information required to be reported by this section, the Property Tax Administrator shall assess a penalty in the amount of one hundred dollars, except that the penalty shall not exceed ten thousand dollars. Such penalty shall be collected by the Property Tax Administrator and credited to the ~~Property Tax Division~~ Department of Property Assessment and Taxation Cash Fund. The Property Tax Administrator may waive all or part of the penalty provided in this section.

Sec. 14. Section 77-605, Revised Statutes Supplement, 1998, is amended to read:

77-605. For each day's failure to furnish the statement required by section 77-603 or for each day's failure to furnish the information as required on those statements, the Property Tax Administrator shall assess a penalty in the amount of one hundred dollars, except that the penalty shall not exceed ten thousand dollars. Such penalty shall be collected by the Property Tax Administrator and credited to the ~~Property Tax Division~~ Department of Property Assessment and Taxation Cash Fund. The Property Tax

Administrator, in his or her discretion, may waive all or part of the penalty provided in this section.

Sec. 15. Section 77-683, Revised Statutes Supplement, 1998, is amended to read:

77-683. (1) For each day's failure to furnish the statement required by section 77-680 or 77-681 or for each day's failure to furnish the information as required on the statement, the company may be assessed a penalty in the amount of one hundred dollars, except that the penalty shall not exceed ten thousand dollars. Such penalty shall be collected by the Property Tax Administrator and credited to the ~~Property Tax Division~~ Department of Property Assessment and Taxation Cash Fund. The Property Tax Administrator may waive all or part of the penalty provided in this section.

(2) In determining the number of such cars, the Property Tax Administrator, insofar as may be practicable, shall harmonize the statements of the railroad companies and car line companies. Such assessment shall be included in the records of the Property Tax Administrator.

Sec. 16. Section 77-684, Revised Statutes Supplement, 1998, is amended to read:

77-684. The Property Tax Administrator shall, on or before January 15 each year, establish a tax rate for purposes of taxation against the taxable value as provided in sections 77-682 and 77-683 at a rate which shall be equal to the total property taxes levied in the state divided by the total taxable value of all taxable property in the state as certified pursuant to section 77-1613.01. The date when such tax rate is determined shall be deemed to be the levy date for the property. The Property Tax Administrator shall send to each car line company a statement showing the taxable value, the tax rate, and the amount of the tax and a statement that such tax is due and payable to the Property Tax Administrator on January 31 next following the levy thereof. If a car line company feels aggrieved, such company may, on or before March 1, file an appeal with the Property Tax Administrator. The Property Tax Administrator shall act upon the appeal and shall issue an order. The order may be appealed in accordance with the Tax Equalization and Review Commission Act. The Property Tax Administrator shall remit the tax collected, less a three-percent collection fee, to the State Treasurer for distribution among the taxing subdivisions in proportion to all railroad taxes levied by taxing subdivisions. The collection fee shall be remitted to the State Treasurer for credit to the ~~Property Tax Division~~ Department of Property Assessment and Taxation Cash Fund.

Sec. 17. Section 77-803, Revised Statutes Supplement, 1998, is amended to read:

77-803. For each day's failure to furnish the statement required by section 77-801 or for each day's failure to furnish the information as required on those statements, the public service entity may be assessed a penalty in the amount of one hundred dollars, except that the penalty shall not exceed ten thousand dollars. Such penalty shall be collected by the Property Tax Administrator and credited to the ~~Property Tax Division~~ Department of Property Assessment and Taxation Cash Fund. The Property Tax Administrator, in his or her discretion, may waive all or part of the penalty provided in this section.

Sec. 18. Section 77-804, Revised Statutes Supplement, 1998, is amended to read:

77-804. Any sale of a public service entity as defined in section 77-801.01 shall be reported by the purchaser to the Property Tax Administrator within thirty days from the date of the sale. The purchaser shall identify the seller, the date of the sale, any change in name of the entity, and the purchase price of the entity. If additional information regarding the sale is needed by the Property Tax Administrator, a specific written request shall be made. For each day's failure to furnish the information, an entity may be assessed a penalty in the amount of one hundred dollars, except that the penalty shall not exceed ten thousand dollars. Such penalty shall be collected by the Property Tax Administrator and credited to the ~~Property Tax Division~~ Department of Property Assessment and Taxation Cash Fund. The Property Tax Administrator may waive all or part of the penalty provided in this section.

Sec. 19. Section 77-1247, Revised Statutes Supplement, 1998, is amended to read:

77-1247. (1) Each air carrier, as defined in section 77-1244, shall on or before June 1 in each year make to the Property Tax Administrator a report, in such form as may be prescribed by the Property Tax Administrator, containing the information necessary to determine the value of its flight equipment and the proportion allocated to this state for purposes of taxation as provided in section 77-1246. For good cause shown, the Property Tax

Administrator may allow an extension of time in which to file such report. Such extension shall not exceed thirty days after June 1.

(2) For each day's failure to furnish the report required by subsection (1) of this section or for each day's failure to furnish the information as required on the report, the air carrier may be assessed a penalty in the amount of one hundred dollars, except that the penalty shall not exceed ten thousand dollars. Such penalty shall be collected by the Property Tax Administrator and credited to the ~~Property Tax Division~~ Department of Property Assessment and Taxation Cash Fund. The Property Tax Administrator, in his or her discretion, may waive all or part of the penalty provided in this section.

Sec. 20. Section 77-1250, Revised Statutes Supplement, 1998, is amended to read:

77-1250. The tax levied pursuant to section 77-1249 shall, on January 31 next following the date of levy, be a first lien from that date on the personal property, both tangible and intangible, of the person assessed until the liability is satisfied or otherwise released or discharged. Such lien shall be filed and enforced pursuant to the Uniform State Tax Lien Registration and Enforcement Act. The Property Tax Administrator shall remit the tax paid to the State Treasurer, and the tax collected, less a three percent collection fee, shall be distributed to the counties to the credit of the county general fund proportionate to the amount the total property taxes levied in the county bears to the total property taxes levied in the state as a whole, as certified pursuant to section 77-1613.01. The collection fee shall be credited by the State Treasurer to the ~~Property Tax Division~~ Department of Property Assessment and Taxation Cash Fund.

Sec. 21. (1) A department of state government to be known as the Department of Property Assessment and Taxation is established. The Property Tax Administrator shall be the chief executive officer of the department.

(2) The goals and functions of the Department of Property Assessment and Taxation shall be to: (a) Execute faithfully the property tax laws of the State of Nebraska; (b) provide for efficient, updated methods and systems of property tax reporting, enforcement, and related activities; and (c) continually seek to improve its system of administration.

(3) The property tax division of the Department of Revenue shall, after the operative date of this act, be known as the Department of Property Assessment and Taxation. The Department of Property Assessment and Taxation is an agency of the State of Nebraska and shall consist of the Property Tax Administrator and the necessary employees to perform the functions of the department in an efficient manner.

(4) The Property Tax Administrator, through the department, shall exercise those powers, duties, and functions vested in and administered by the Property Tax Administrator.

(5) The Property Tax Administrator shall establish, consistent with the laws of the State of Nebraska, such divisions or bureaus or other subdivisions within the department as he or she may find necessary or desirable to improve the administration of the property tax laws of this state.

(6) All employees, budget requirements, furniture, equipment, books, files, and records, utilized by the property tax division of the Department of Revenue for the administration of property valuation and equalization, shall be transferred and delivered to the Department of Property Assessment and Taxation. The transferred employees shall not lose any accrued benefits or status due to the transfer and shall receive the same benefits as other state employees, including participation in the State Employees Retirement Act.

Sec. 22. (1) Commencing with the expiration of the term of the Property Tax Administrator holding office on the operative date of this act, the Governor shall appoint a Property Tax Administrator with the approval of a majority of the members of the Legislature. The Property Tax Administrator shall have experience and training in the fields of taxation and property appraisal and shall meet all the qualifications required for members of the Tax Equalization and Review Commission under section 77-5004. The administrator shall serve a six-year term. The Property Tax Administrator may be removed by the Governor for misfeasance, malfeasance, or willful neglect of duty or other cause after notice and a public hearing unless notice and hearing are expressly waived in writing by the Property Tax Administrator. The Property Tax Administrator shall adopt and promulgate rules and regulations to carry out his or her duties. Rules and regulations of the Property Tax Administrator in effect on the operative date of this act shall be valid rules and regulations of the Department of Property Assessment and Taxation beginning on the operative date of this act.

(2) In addition to any duties, powers, or responsibilities otherwise

conferred upon the Property Tax Administrator, he or she shall administer and enforce all laws related to the state supervision of local property tax administration and the central assessment of property subject to property taxation. The Property Tax Administrator shall also advise county assessors regarding the administration and assessment of taxable property within the state and measure assessment performance in order to determine the accuracy and uniformity of assessments.

Sec. 23. All personnel employed by the Property Tax Administrator shall be bonded under the blanket surety bond required by section 11-201.

Sec. 24. (1) The Property Tax Administrator may employ such staff as he or she deems necessary to perform the duties of the Department of Property Assessment and Taxation and shall be able to contract for the services of expert consultants to the department.

(2) As specified by the Property Tax Administrator, certain personnel may be vested with the authority to file and serve any lien, seize property, serve and return a summons, warrant, or subpoena issued by the Property Tax Administrator or the department, and collect taxes.

Sec. 25. The form of all schedules, books of instruction, assessment and tax books, records, and other forms which may be necessary or expedient for the proper administration of the property tax laws of the state shall be approved by the Department of Property Assessment and Taxation. All such schedules, forms, and documents shall be uniform throughout the several counties insofar as the same is possible and practicable. The department may provide forms on a reimbursement basis. Alterations to any prescribed form may be made only upon written application to and written approval from the Property Tax Administrator.

Sec. 26. The Department of Property Assessment and Taxation may develop and implement such agreements and working relationships which are consistent with the laws of the State of Nebraska with any federal office, state agency, or local subdivision of state government, either within or without the State of Nebraska, which it may find necessary or desirable for proper administration of the property tax laws of this state.

Sec. 27. (1) The Property Tax Administrator or his or her duly authorized representative may administer oaths, compel the attendance of witnesses, and require the production of records as may be necessary for the performance of his or her responsibilities under applicable state law.

(2) The Property Tax Administrator may adopt and promulgate rules of procedure for discovery, not in conflict with the laws governing discovery in civil cases, as may be necessary for the performance of his or her responsibilities under applicable state law.

Sec. 28. The Property Tax Administrator may request the Attorney General or any county attorney to institute proceedings, actions, and prosecutions as may be required to enforce the laws relating to penalties, liabilities, assessments, collection and payment of revenue, and punishment of public officers, persons, or officers or agents of corporations for failure to comply with or for neglect to comply with the provisions of any property tax law administered by or subject to the administrative jurisdiction of the Department of Property Assessment and Taxation.

Sec. 29. Section 77-1327, Reissue Revised Statutes of Nebraska, as amended by section 21, Legislative Bill 194, Ninety-sixth Legislature, First Session, 1999, is amended to read:

77-1327. (1) It is the intent of the Legislature that accurate and comprehensive information be made accessible to the taxpayer in order to ensure the quality and uniformity of assessment practices on both intercounty and intracounty valuations.

(2) The Property Tax Administrator annually shall make and issue comprehensive assessment ratio studies of the average level of assessment, the degree of assessment uniformity, and overall compliance with assessment requirements for each major class of real property subject to the property tax in each county in the state. In order to determine the degree of assessment uniformity and compliance in the assessment of major classes of property within each county, the Property Tax Administrator shall compute measures of central tendency and dispersion and shall employ such standard statistical analysis as deemed appropriate by him or her.

(3) The Property Tax Administrator may require assessors and other local officers to report to him or her data on taxable valuations and other features of the property tax for such periods and in such form and content as the Property Tax Administrator shall require. The Property Tax Administrator shall so construct and maintain his or her system for the collection and analysis of property tax facts as to enable him or her to make intracounty comparisons, including school districts, as well as intercounty comparisons, including school districts, based on property tax and assessment ratio data.

The Property Tax Administrator shall include analysis of real estate sales pursuant to land contracts and similar transfers at the time of execution of the contract or similar transfer. The ~~property tax division of the Department of Revenue~~ Department of Property Assessment and Taxation shall assist those county officials who require supplemental information to perform the duties necessary to carry out this section. The information requested may include, but shall not be limited to, sample appraisals, statistical analyses, arm's-length sales transactions, or any other information necessary to complete such analysis.

(4) The Property Tax Administrator shall verify the accuracy of information, including the selection of form 521 comparable sales, if any, that are not arm's-length transactions.

(5) The Property Tax Administrator shall annually publish a summary of the findings of the assessment ratio studies together with digests of property tax data.

(6) The county assessor shall annually, within five days after certifying the assessment rolls pursuant to section 77-1315, post in his or her office and, as designated by the county board, mail to a newspaper of general circulation and to licensed broadcast media in the county the assessment ratios as found in his or her county as determined by the Property Tax Administrator and any other statistical measures, including, but not limited to, the assessment-to-sales ratio, the coefficient of dispersion, and the price-related differential.

Sec. 30. Section 77-1330, Reissue Revised Statutes of Nebraska, as amended by section 22, Legislative Bill 194, Ninety-sixth Legislature, First Session, 1999, is amended to read:

77-1330. (1) The Property Tax Administrator shall prepare, issue, and annually revise guides for county assessors in the form of property tax laws, rules, regulations, manuals, and directives. The Property Tax Administrator may issue such directives without the necessity of compliance with the terms of the Administrative Procedure Act relating to the promulgation of rules and regulations. The assessment and appraisal function performed by counties shall comply with the standards promulgated by the Property Tax Administrator, and county assessors shall continually use the materials prepared by the Property Tax Administrator in the performance of their duties. The standards promulgated by the Property Tax Administrator shall not require the implementation of a specific computer software or hardware system if the existing software or system produces data and reports in compliance with the standards.

(2) The Property Tax Administrator, or his or her agent or representative, may examine or cause to have examined any books, papers, records, or memoranda of any county relating to the assessment of property to determine compliance with the laws, rules, regulations, manuals, and directives described in subsection (1) of this section. Such production of records shall not include the photocopying of records between January 1 and April 1. Failure to provide such records to the Property Tax Administrator may constitute grounds for the suspension of the assessor's certificate of any county assessor who willfully fails to make requested records available to the Property Tax Administrator.

(3) After an examination the Property Tax Administrator shall provide a written report of the results to the county assessor and county board. If the examination indicates a failure to meet the standards contained in the laws, rules, regulations, manuals, and directives, the Property Tax Administrator shall, in the report, set forth the facts and cause of such failures as well as corrective measures the county or county assessor may implement to correct those failures.

(4) After the issuance of the report of the results of the examination, the Property Tax Administrator may seek to order a county or county assessor to take corrective measures to remedy any failure to comply with the materials described in subsection (1) of this section. Such corrective orders may only be issued after written notice and a hearing before the Property Tax Administrator conducted at least ten days after the issuance of the written notice of hearing. The performance of such corrective measures shall be implemented by the county to which the order is issued. If the county fails to implement such corrective measures, the Property Tax Administrator may seek to suspend the assessment function of the county under the terms of subsection (5) of this section and shall implement the corrective measures pursuant to subsection (6) of this section. The performance of such corrective measures shall be a charge on the county, and upon completion, the Property Tax Administrator shall notify the county board of the cost and make demand for such cost. If payment is not received within one hundred twenty days after the start of the next fiscal year, the Property Tax Administrator

shall report such fact to the State Treasurer. The State Treasurer shall immediately make payment to the Department of Property Assessment and Taxation ~~property tax division of the Department of Revenue~~ for the costs incurred by the division for such corrective measures. The payment shall be made out of any money to which such county may be entitled under Chapter 77, articles 27 and 35, and Chapter 66, articles 4 and 6.

(5) If, within one year from the service of the order, the measures in the corrective order have not been taken, the Property Tax Administrator (a) may, at any time during the continuance of such failure, issue an order requiring the county assessor and county board to show cause why the authority of the county with respect to assessments or any matter related thereto should not be suspended, (b) shall set a time and place at which the Property Tax Administrator or his or her representative shall hear the county assessor and county board on the question of compliance by the county assessor or county with the laws, rules, regulations, manuals, directives, or corrective orders described in this section, and (c) after such hearing shall determine whether and to what extent the assessment function of the county shall be so suspended. Such hearing shall be held at least ten days after the issuance of such notice in the county.

(6) During the continuance of a suspension pursuant to subsection (5) of this section, the Property Tax Administrator shall succeed to the authority and duties from which the county has been suspended and shall exercise and perform the same. Such exercise and performance shall be a charge on the suspended county. The suspension shall continue until the Property Tax Administrator finds that the conditions responsible for the failure to meet the minimum standards contained in the laws, rules, regulations, manuals, and directives have been corrected.

(7) The Property Tax Administrator, subject to rules and regulations to be published and furnished to every county assessor and county board, shall have the power to invalidate the certificate of any assessor or deputy assessor who willfully fails or refuses to diligently perform his or her duties in accordance with the laws, rules, regulations, manuals, and orders issued by the Property Tax Administrator governing the assessment of property and the duties of each assessor and deputy assessor. No certificate shall be revoked or suspended except after notice and a hearing before the Property Tax Administrator or his or her designee. Such hearing shall be held at least ten days after the issuance of such notice in the county. Prior to revocation, a one-year probationary period, subject to oversight by the Property Tax Administrator, shall be imposed. At the end of the one-year probationary period, a second hearing shall be held. If assessment practices have improved, the probationary period shall end and no revocation shall be made. If assessment practices have not improved, the assessor certificate shall be revoked. If during the probationary period, the assessor continues to willfully fail or refuse to diligently perform his or her duties, the Property Tax Administrator may immediately hold the second hearing. If the county assessor certificate of a person serving as assessor or deputy assessor is revoked, such person shall be removed from office by the Property Tax Administrator, the office shall be declared vacant, and such person shall not be eligible to hold that office for a period of five years after the date of removal.

(8) All hearings described in this section shall be governed by the Administrative Procedure Act. Any county aggrieved by a determination of the Property Tax Administrator after a hearing pursuant to subsections (4) and (5) of this section or alleging that its suspension is no longer justified may have review of such determination or continued suspension in accordance with the Tax Equalization and Review Commission Act. Any assessor or deputy assessor whose county assessor certificate has been revoked may appeal the decision of the Property Tax Administrator, and the appeal shall be in accordance with the Tax Equalization and Review Commission Act.

Sec. 31. Section 77-1334, Reissue Revised Statutes of Nebraska, is amended to read:

77-1334. The Property Tax Administrator may make such inspections, investigations, and studies as may be necessary for the adequate administration of his or her responsibilities pursuant to the provisions of sections ~~77-1325~~ 77-1327 to 77-1342 and sections 21 to 28 of this act. Such inspections, investigations, and studies may be made in cooperation with other state agencies, and, in connection therewith, the Property Tax Administrator may utilize reports and data of other state agencies.

Sec. 32. Section 77-1342, Revised Statutes Supplement, 1998, is amended to read:

77-1342. There is hereby created a fund to be known as the ~~Property Tax Division~~ Department of Property Assessment and Taxation Cash Fund to which

shall be credited all money received by the ~~property tax division of the Department of Revenue~~ Department of Property Assessment and Taxation for services performed for county and multicounty assessment districts, for charges for publications, manuals, and lists, as an assessor's examination fee authorized by section 77-421, and under the provisions of sections 60-305.15, 77-684, and 77-1250. The fund shall be used to develop fee schedules and tables and assessment manuals, including the manual required by section 77-1362, and distribute them to the counties, to implement sections 77-415 and 77-420, to develop programs or models to improve the assessment of taxable property, and to engage competent counsel. The county or multicounty assessment district shall be billed by the ~~property tax division department~~ Department of Property Assessment and Taxation for services rendered. Reimbursements to the ~~property tax division department~~ Department of Property Assessment and Taxation shall be credited to the fund, and expenditures therefrom shall be made only when such funds are available. The ~~property tax division department~~ Department of Property Assessment and Taxation shall only bill for the actual amount expended in performing the service.

The fund shall not, at the close of each year, be lapsed to the General Fund. ~~Any money in the Tax Commissioner Revolving Fund and any money in the Property Assessment Education and Improvement Fund on July 1, 1997, shall be transferred to the Property Tax Division Cash Fund.~~ Any money in the Property Tax Division Cash Fund on the operative date of this act shall be transferred to the Department of Property Assessment and Taxation Cash Fund. Any money in the Department of Property Assessment and Taxation Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 33. Section 77-3906, Reissue Revised Statutes of Nebraska, is amended to read:

77-3906. (1) In addition to all other remedies or actions provided by law under any tax program administered by the Tax Commissioner or Property Tax Administrator, it shall be lawful for the Tax Commissioner or Property Tax Administrator, after making demand for payment, to collect any delinquent taxes, together with any interest, penalties, and additions to such tax by distraint and sale of the real and personal property of the taxpayer. If the Tax Commissioner or Property Tax Administrator finds that the collection of any tax is in jeopardy pursuant to section 77-2710, 77-27,111, or 77-4311, notice and demand for immediate payment of such tax may be made by the Tax Commissioner or Property Tax Administrator and, upon failure or refusal to pay such tax, collection by levy shall be lawful.

(2) In case of failure to pay taxes or deficiencies, the Tax Commissioner or Property Tax Administrator, or his or her authorized employee, may levy or, by warrant issued under his or her own hand, authorize a sheriff or duly authorized employee of the ~~Department of Revenue Tax Commissioner or Property Tax Administrator~~ Department of Property Assessment and Taxation to levy upon, seize, and sell such real and personal property belonging to the taxpayer, except exempt property, as is necessary to satisfy the liability for the payment of the amount due. As used in this section, exempt property shall mean such property as is exempt from execution under the laws of this state.

(3) When a warrant is issued or a levy is made by the Tax Commissioner or Property Tax Administrator, or his or her duly authorized employee, for the collection of any tax and any interest, penalty, or addition to such tax imposed by law under any tax program administered by the Tax Commissioner or Property Tax Administrator or for the enforcement of any tax lien authorized by the Uniform State Tax Lien Registration and Enforcement Act, such warrant or levy shall have the same force and effect of a levy and sale pursuant to a writ of execution. Such warrant or levy may be issued and sale made pursuant to it in the same manner and with the same force and effect of a levy and sale pursuant to a writ of execution. The Tax Commissioner or Property Tax Administrator shall pay the levying sheriff the same fees, commissions, and expenses pursuant to such warrant as are provided by law for similar services pursuant to a writ of execution, except that fees for publications in a newspaper shall be subject to approval by the Tax Commissioner or Property Tax Administrator. Such fees, commissions, and expenses shall be an obligation of the taxpayer and may be collected from the taxpayer by virtue of the warrant. Any such warrant shall show the name and last-known address of the taxpayer, the identity of the tax program, the year for which such tax and any interest, penalty, or addition to such tax is due and the amount thereof, the fact that the Tax Commissioner or Property Tax Administrator has complied with all provisions of the law for the applicable tax program which he or she administers in the determination of the amount required to be paid, and that the tax and any interest, penalty, or addition to such tax is due and payable according to law.

(4)(a) Any person upon whom a levy is served who fails or refuses to

honor the levy without cause may be held liable for the amount of the levy up to the value of the assets of the taxpayer under his or her control at the time the levy was served or thereafter. Such person may be subject to collection provisions as set forth in the act.

(b) The effect of a levy on salary, wages, or other regular payments due to or received by a taxpayer shall be continuous from the date the levy is served until the amount of the levy, with accrued interest, is satisfied.

(5) Notice of the sale and the time and place of the sale shall be given, to the delinquent taxpayer and to any other person with an interest in the property who has filed for record with the appropriate filing officer on such property, in writing at least twenty days prior to the date of such sale in the following manner: The notice shall be sent by certified mail, return receipt requested, to the taxpayer and to any other person with such interest at his or her last-known residence or place of business in this state. The notice shall also be given by publication at least once each week for four weeks prior to the date of the sale in the newspaper of general circulation published in the county in which the property seized is to be sold. If there is no newspaper of general circulation in the county, notice shall be posted in three public places in the county twenty days prior to the date of the sale. The notice shall contain a description of the property to be sold, a statement of the type of tax due and of the amount due, including interest, penalties, additions to tax, and costs, the name of the delinquent taxpayer, and the further statement that unless the amount due, including interest, penalties, additions to tax, and costs, is paid on or before the time fixed in the notice for the sale or such security as may be determined by the Tax Commissioner or Property Tax Administrator is placed with the Tax Commissioner or Property Tax Administrator, or his or her duly authorized representative, on or before such time, the property, or so much of it as may be necessary, will be sold in accordance with law and the notice.

(6) At the sale the Tax Commissioner or Property Tax Administrator, or his or her duly authorized representative, shall sell the property in accordance with law and the notice and shall deliver to the purchaser a bill of sale for the property. The bill of sale shall vest the interest or title of the person liable for the amount in the purchaser. The unsold portion of any property seized shall remain in the custody and control of the Tax Commissioner or Property Tax Administrator, or his or her duly authorized representative, until offered for sale again in accordance with this section or redeemed by the taxpayer.

(7) Whenever any property which is seized and sold under this section is not sufficient to satisfy the claim of the state for which distraint or seizure is made, the sheriff or duly authorized employee of the ~~Department of Revenue~~ Tax Commissioner or Property Tax Administrator may thereafter, and as often as the same may be necessary, proceed to seize and sell in like manner any other property liable to seizure of the taxpayer against whom such claim exists until the amount due from such taxpayer, together with all expenses, is fully paid.

(8) If after the sale the money received exceeds the total of all amounts due the state, including any interest, penalties, additions to tax, and costs, and if there is no other interest in or lien upon such money received, the Tax Commissioner or Property Tax Administrator shall return the excess to the person liable for the amounts and obtain a receipt. If any person having an interest or lien upon the property files with the Tax Commissioner or Property Tax Administrator prior to the sale notice of his or her interest or lien, the Tax Commissioner or Property Tax Administrator shall withhold any excess pending a determination of the rights of the respective parties thereto by a court of competent jurisdiction. If for any reason the receipt of the person liable for the amount is not available, the Tax Commissioner or Property Tax Administrator shall deposit the excess money with the State Treasurer, as trustee for the owner, subject to the order of the person liable for the amount or his or her heirs, successors, or assigns. No interest earned, if any, shall become the property of the person liable for the amount.

(9) All persons and officers of companies or corporations shall, on demand of a sheriff or duly authorized employee of the ~~Department of Revenue~~ Tax Commissioner or Property Tax Administrator about to distraint or having distrained any property or right to property, exhibit all books containing evidence or statements relating to the property or rights of property liable to distraint for the tax due.

Sec. 34. Section 77-5012, Revised Statutes Supplement, 1998, is amended to read:

77-5012. The commission shall prior to September 1 of each year publish a formal equalization plan. The plan shall be derived from studies

and statistics developed by the ~~property tax division of the Department of Revenue~~ Department of Property Assessment and Taxation and presented to the commission by the Property Tax Administrator. The plan shall focus on problem areas both geographically and by type of property as indicated by the Property Tax Administrator and the commission's experience in reviewing disputes.

Sec. 35. Section 81-101, Reissue Revised Statutes of Nebraska, is amended to read:

81-101. The civil administration of the laws of the state is vested in the Governor. For the purpose of aiding the Governor in the execution and administration of the laws, the executive and administrative work shall be divided into the following departments: (1) Department of Agriculture; (2) Department of Labor; (3) Department of Roads; (4) Department of Water Resources; (5) Department of Banking and Finance; (6) Department of Insurance; (7) Department of Motor Vehicles; (8) Department of Administrative Services; (9) Department of Economic Development; (10) Department of Correctional Services; (11) Nebraska State Patrol; (12) Department of Health and Human Services; (13) Department of Health and Human Services Regulation and Licensure; ~~and~~ (14) Department of Health and Human Services Finance and Support; and (15) Department of Property Assessment and Taxation.

Sec. 36. Section 81-102, Reissue Revised Statutes of Nebraska, is amended to read:

81-102. The Governor shall appoint heads for the various departments, subject to confirmation by a majority vote of the members elected to the Legislature. Such appointments shall be submitted to the Legislature within sixty calendar days following the first Thursday after the first Tuesday in each odd-numbered year. The officers shall be designated as follows: (1) The Director of Agriculture for the Department of Agriculture; (2) the Commissioner of Labor for the Department of Labor; (3) the Director-State Engineer for the Department of Roads; (4) the Director of Water Resources for the Department of Water Resources; (5) the Director of Banking and Finance for the Department of Banking and Finance; (6) the Director of Insurance for the Department of Insurance; (7) the Director of Motor Vehicles for the Department of Motor Vehicles; (8) the Director of Administrative Services for the Department of Administrative Services; (9) the Director of Correctional Services for the Department of Correctional Services; (10) the Director of Economic Development for the Department of Economic Development; (11) the Superintendent of Law Enforcement and Public Safety for the Nebraska State Patrol; (12) the Director of Health and Human Services for the Department of Health and Human Services; (13) the Director of Regulation and Licensure for the Department of Health and Human Services Regulation and Licensure; ~~and~~ (14) the Director of Finance and Support for the Department of Health and Human Services Finance and Support; and (15) the Property Tax Administrator for the Department of Property Assessment and Taxation. Whoever shall be so nominated by the Governor and shall fail to receive the number of votes requisite for confirmation, shall not be subject to nomination or appointment for this or any other appointive state office requiring confirmation by the Legislature during the period for which his or her appointment was sought. In case of a vacancy in any of such offices during the recess of the Legislature, the Governor shall make a temporary appointment until the next meeting of the Legislature, when he or she shall nominate some person to fill such office. Any person so nominated who is confirmed by the Legislature, shall hold his or her office during the remainder of the term if a specific term has been provided by law, otherwise during the pleasure of the Governor subject to the provisions of this section; except any such officers may be removed by the Governor pursuant to Article IV of the Constitution of Nebraska.

Sec. 37. Section 81-109, Reissue Revised Statutes of Nebraska, is amended to read:

81-109. Each head of a department shall serve without term except the head of the Department of Property Assessment and Taxation whose term is established in section 22 of this act.

Sec. 38. Section 81-1401, Revised Statutes Supplement, 1998, is amended to read:

81-1401. For purposes of sections 81-1401 to 81-1414, unless the context otherwise requires:

(1) Commission means the Nebraska Commission on Law Enforcement and Criminal Justice;

(2) Council means the Nebraska Police Standards Advisory Council;

(3) Law enforcement agency means the police department or the town marshal in incorporated municipalities, the office of sheriff in unincorporated areas, and the Nebraska State Patrol;

(4)(a) Law enforcement officer means any person who is responsible

for the prevention or detection of crime or the enforcement of the penal, traffic, or highway laws of the state or any political subdivision of the state for more than one hundred hours per year and is authorized by law to make arrests and includes, but is not limited to:

(i) A full-time or part-time member of the Nebraska State Patrol;

(ii) A county sheriff;

(iii) A full-time or part-time employee of a county sheriff's office;

(iv) A full-time or part-time employee of a municipal or village police agency; or

(v) A full-time employee of an organized and paid fire department of any city of the metropolitan class who is an authorized arson investigator and whose duties consist of determining the cause, origin, and circumstances of fires or explosions while on duty in the course of an investigation; but

(b) Law enforcement officer does not include employees of the Department of Correctional Services, probation officers under the Nebraska Probation System or appointed under section 43-2,123, parole officers appointed by the Parole Administrator, employees of the Department of Property Assessment and Taxation under section 24 of this act, or employees of the Department of Revenue under section 77-366;

(5) Director means the director of the Nebraska Law Enforcement Training Center; and

(6) Training center means the Nebraska Law Enforcement Training Center.

Sec. 39. This act becomes operative July 1, 1999.

Sec. 40. Original sections 49-506, 49-617, 60-305.15, 77-366, 77-369, 77-376, 77-1334, 77-3906, 81-101, 81-102, and 81-109, Reissue Revised Statutes of Nebraska, sections 13-518, 77-370, 77-375, 77-417, 77-421, 77-603.01, 77-605, 77-683, 77-684, 77-803, 77-804, 77-1247, 77-1250, 77-1342, 77-5012, and 81-1401, Revised Statutes Supplement, 1998, and sections 77-1327 and 77-1330, Reissue Revised Statutes of Nebraska, as amended by sections 21 and 22, respectively, Legislative Bill 194, Ninety-sixth Legislature, First Session, 1999, are repealed.

Sec. 41. The following sections are outright repealed: Sections 77-365.01 and 77-371, Reissue Revised Statutes of Nebraska, and sections 77-375.01, 77-425, and 77-1325, Revised Statutes Supplement, 1998.

Sec. 42. Since an emergency exists, this act takes effect when passed and approved according to law.