

Regular Meeting
Monday, August 12, 2024 7:00 PM

Franklin Public Schools Media Center
1001 M St
Franklin, NE 68939

Agenda

1. Call the Meeting to Order
2. Pledge of Allegiance
3. Roll Call
4. Excuse Absent Board Members
5. Verification of Open Meetings Act Notice
6. Verification of Publication of Meeting Notice
7. Visitor Comments
(3 minutes allotted for each speaker. 30 minutes total allotted for visitor comments)
8. Action Items
 - 8.1. Consent Agenda
 - 8.1.1. Minutes of Previous Meeting
 - 8.1.2. Monthly Financial Report
 - 8.1.3. Claims
 - 8.2. Consider, discuss and approve to allow the Superintendent or their designee to manage/approve all Activity Fund expense transactions for the upcoming school year 2024-2025
 - 8.3. Consider, discuss and approve the Culture Assessment proposal/services for Franklin Public Schools as presented.
9. Elementary Principal's Report
10. Secondary Principal's Report
11. Superintendent's Report
 - 11.1. Budget Review
 - 11.2. Special Session Update
 - 11.3. Kroeger Enterprises Camera Server Upgrade
 - 11.4. Maintenance/Summer Project Update
 - 11.5. Transportation Report
 - 11.6. Special Meeting in August for end of year clean-up items
12. Positive Comments
13. Adjournment

Services to nonpublic school students with disabilities

Monday, July 15, 2024 1:00 PM

1. Call the Meeting to Order

The meeting for the services to nonpublic school students with disabilities was opened at 1:00 PM.

2. Development of a plan for providing special education services to children with disabilities who attend nonpublic schools or homeschools which are within the Franklin Public School District for the 2024-2025 school year

There weren't any nonpublic schools or homeschools who attended the meeting.

3. Adjournment

The meeting adjourned at 1:15 PM.

Superintendent and Board of Education Workshop

Monday, July 15, 2024 6:00 PM

1. Call the Meeting to Order

The Superintendent and Board of Education Workshop opened at 6:00 PM.

2. Pledge of Allegiance

3. Roll Call

Attendance Taken at 6:00 PM. **Present:** Michael Bartels, Ryan Bonham, Derek Fouts, Angie Grube, Windy Ingram, Harley Scott. Present: 6.

4. Verification of Open Meetings Act Notice

Board Member Windy Ingram verified that the Open Meetings Notice was posted in the Franklin Public School's Media Center.

5. Verification of Publication of Meeting Notice

Board Member Derek Fouts verified that the meeting notice was published in the Franklin County Chronicle.

6. Superintendent Goals

Superintendent Boldt informed the Board that his only goal was to listen to input from the Board so that their thoughts on the preparation of the budget was implemented. He told the Board that during his one-year service to the district, he did not feel comfortable setting course on building a vision for the future of Franklin Public Schools, but encouraged them to do so.

7. Board of Education Goals

All of the Franklin Public Schools Board members took turns giving their input regarding the budgeting process and items of importance that Superintendent Boldt should use to guide the preparation of the 2024-2025 budget.

Items of importance included:

1. Creating and nurturing a positive culture
2. Identifying projects to update and maintain the buildings and grounds
3. Supporting the staff in creative ways that make Franklin Public Schools an attractive place to work
4. Remaining good fiscal stewards that provide for the needs of students, budget for future needs, and keeping the district in good financial health.

8. Budget

Superintendent Boldt provided statistic that compared Franklin Public Schools valuations, levies, enrollment, and State Aid with area schools of similar size and demographics.

9. Adjournment

Motion to adjourn the workshop at 6:56 PM passed with a motion by Derek Fouts and a second by Ryan Bonham.

Michael Bartels: Yea, Ryan Bonham: Yea, Derek Fouts: Yea, Angie Grube: Yea, Windy Ingram: Yea, Harley Scott: Yea

Regular Meeting

Monday, July 15, 2024 7:00 PM

1. Call the Meeting to Order

The regular meeting of the Franklin Public School Board opened at 7:02 PM.

2. Pledge of Allegiance

3. Roll Call

Attendance Taken at 7:03 PM. **Present:** Michael Bartels, Ryan Bonham, Derek Fouts, Angie Grube, Windy Ingram, Harley Scott. Present: 6.

4. Excuse Absent Board Members

5. Verification of Open Meetings Act Notice

Board Member Windy Ingram verified that the Open Meetings Notice was posted in the Franklin Public School's Media Center.

6. Verification of Publication of Meeting Notice

Board Member Derek Fouts verified that the meeting notice was published in the Franklin County Chronicle.

7. Visitor Comments

(3 minutes allotted for each speaker. 30 minutes total allotted for visitor comments)

The public did not have any comments.

8. Action Items

8.1. Consent Agenda

Motion to approve consent agenda passed with a motion by Ryan Bonham and a second by Harley Scott.

Michael Bartels: Yea, Ryan Bonham: Yea, Derek Fouts: Yea, Angie Grube: Yea, Windy Ingram: Yea, Harley Scott: Yea

8.1.1. Minutes of Previous Meeting

8.1.2. Monthly Financial Report

8.1.3. Claims

8.2. Consider, discuss and approve the services from Allied Roofing and Concrete, purchase and payment (\$19,800.00) for the installation of new concrete to replace the existing broken-up concrete within the parking lot per the information within the pdf attachment expensed out of the Special Building Fund.

Motion to approve the services from Allied Roofing and Concrete, purchase and payment (\$19,800.00) for the installation of new concrete to replace the existing broken-up concrete within the parking lot per the information within the pdf attachment expensed out of the Special Building Fund passed with a motion by Windy Ingram and a second by Derek Fouts.

Michael Bartels: Yea, Ryan Bonham: Yea, Derek Fouts: Yea, Angie Grube: Yea, Windy Ingram: Yea, Harley Scott: Yea

8.3. Consider, discuss and approve the services from Mid-West Barrier, LLC, purchase and payment (\$8,924.24 or \$9,256.25) for the installation of vinyl or aluminum framed casement replacement windows per the information within the pdf attachment expensed out of the Special Building Fund.

Due to the hail storms, these windows were damaged and must be replaced. Discussion was had on comparing the pros and cons of vinyl versus aluminum.

Motion to approve the services from Mid-West Barrier, LLC, purchase and payment of \$9,256.25 for the installation of aluminum framed casement replacement windows per the information within the pdf attachment expensed out of the Special Building Fund passed with a motion by Derek Fouts and a second by Windy Ingram.

Michael Bartels: Yea, Ryan Bonham: Yea, Derek Fouts: Yea, Angie Grube: Yea, Windy Ingram: Yea, Harley Scott: Yea

8.4. Consider, discuss and approve transferring the remaining balance (~\$2465.75) in the 2024 senior class account to the special projects account.

Motion to approve transferring the remaining balance in the 2024 senior class account to the special projects account passed with a motion by Michael Bartels and a second by Angie Grube.

Michael Bartels: Yea, Ryan Bonham: Yea, Derek Fouts: Yea, Angie Grube: Yea, Windy Ingram: Yea, Harley Scott: Yea

8.5. Consider, discuss and approve the 2024-2025 School Year Handbooks as presented in the attached pdfs.

The comparison between the previous handbooks and the 2024-2025 handbooks was discussed. Motion to approve the 2024-2025 School Year Handbooks as presented in the attached pdfs passed with a motion by Derek Fouts and a second by Windy Ingram.

Michael Bartels: Yea, Ryan Bonham: Yea, Derek Fouts: Yea, Angie Grube: Yea, Windy Ingram: Yea, Harley Scott: Yea

8.6. Final reading of the KSB recommended policies. Consider, discuss and approve the updates to the attached board of education policies

Motion to approve the updates to the attached board of education policies passed with a motion by Harley Scott and a second by Ryan Bonham.

Michael Bartels: Yea, Ryan Bonham: Yea, Derek Fouts: Yea, Angie Grube: Yea, Windy Ingram: Yea, Harley Scott: Yea

9. Dissemination of Conflict of Interest Statement to Board Member Ryan Bonham as per Franklin Public Schools Board Policy #4015

10. Elementary Principal's Report

11. Secondary Principal's Report

12. Superintendent's Report

12.1. Work Schedule for 1st Semester

12.2. Summer Project Report

12.3. Transportation Situation

12.4. Climate Survey for Franklin Public Schools

12.5. ESU 11 Report from 23-24 Services

13. Positive Comments

Thank you to the interim superintendent, Dr Galen Boldt, for becoming part of the Flyer Family for the 2024-2025 School Year.

FPS has great administrators, staff and teachers. We are ready to have an awesome 2024-2025 School Year!

Wonderful to see the student participation in summer weights, camps and open gyms.

14. Adjournment

Meeting to adjourn at 8:20 PM passed with a motion by Angie Grube and a second by Harley Scott.

Michael Bartels: Yea, Ryan Bonham: Yea, Derek Fouts: Yea, Angie Grube: Yea, Windy Ingram: Yea, Harley Scott: Yea

CAFETERIA PLAN -- FLEX BENEFITS PLAN

Statement Date: July 31, 2024

FPS Financial Software -- Account Balance

Checking Account Beginning of Month Balance on Hand: \$19,342.07

Cash Receipts:

Transfer from Gen Fund to "Start Up" New School Year \$0.00

Monthly Reimbursement from Gen Fund Employee Payroll \$1,279.17

Expenses:

Transfer to Gen Fund for "Start Up" Reimbursement \$0.00

Employee Med-I-Bank Direct Pay -\$638.50

Checking Account End of Month Balance on Hand: \$19,982.74

Grand Total: \$19,982.74

Bank Statement -- Account Balance

Checking Account Balance this Statement: \$19,982.74

Cash Receipts Outstanding \$0.00

Expenses Outstanding \$0.00

Checking Account End of Month Balance on Hand: \$19,982.74

Grand Total: \$19,982.74

01 -- GENERAL FUND

Statement Date: July 31, 2024

FPS Financial Software -- Account Balance

Checking Account Beginning of Month Balance on Hand:	\$2,132,503.12
Cash Receipts:	
Franklin County Treasurer	\$45,529.22
Harlan County Treasurer	\$912.80
Miscellaneous	\$12,631.00
Interest	\$453.50
Expenses:	
Transfer to Cafeteria Plan for "Start Up" New School Year	\$0.00
Invoice Checks Written this Month	-\$58,656.33
Payroll Employees	-\$132,782.82
Payroll Payees	-\$163,053.31
Checking Account End of Month Balance on Hand:	\$1,837,537.18
CD Account Beginning of Month Balance on Hand:	\$1,294,868.84
Interest	\$5,930.74
CD Account End of Month Balance on Hand:	\$1,300,799.58
Grand Total:	\$3,138,336.76

Bank Statement -- Account Balance

Checking Account Balance this Statement:	\$1,839,179.33
Cash Receipts Outstanding	\$0.00
Checks Outstanding	-\$1,642.15
Checking Account End of Month Balance on Hand:	\$1,837,537.18
CD Account Balance this Statement:	\$1,300,799.58
Grand Total:	\$3,138,336.76

Fund: 01 GENERAL FUND

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	LOCAL PROPERTY TAXES, TRANSFERS	3,917,948.00	22,628.84	3,872,565.14	98.84	45,382.86
01 1115	CARLINE TAXES	100.00	0.00	105.20	105.20	(5.20)
01 1120	PUBLIC POWER DISTRICT SALES TAX 5% GROSS	10,000.00	390.88	11,960.64	119.61	(1,960.64)
01 1125	MOTOR VEHICLE TAX	120,000.00	10,886.49	136,424.76	113.69	(16,424.76)
01 1140	PENALTIES AND INTEREST ON TAXES	10,000.00	362.59	13,880.61	138.81	(3,880.61)
01 1370	PRESCHOOL TUITION AND FEES	16,875.00	0.00	12,375.00	73.33	4,500.00
01 1510	INTEREST ON INVESTMENTS	20,000.00	6,384.24	47,433.85	237.17	(27,433.85)
01 1911	LOCAL LICENSE FEES	1,000.00	0.00	1,550.00	155.00	(550.00)
01 1920	CONTRIBUTIONS & DONATIONS - PRIVATE SOURCE	1,000.00	0.00	8,200.00	820.00	(7,200.00)
Subtotal: LOCAL RECIEPTS		4,096,923.00	40,653.04	4,104,495.20	100.18	(7,572.20)
01 2110	COUNTY FINES & LICENSES	1,000.00	244.05	3,999.99	400.00	(2,999.99)
01 2130	OTHER COUNTY RECEIPTS	200.00	860.16	860.16	430.08	(660.16)
01 2210	ESU RECEIPTS	200.00	0.00	0.00	0.00	200.00
Subtotal: -		1,400.00	1,104.21	4,860.15	347.15	(3,460.15)
01 3110	STATE AID	608,000.00	0.00	608,085.00	100.01	(85.00)
01 3120	SPED (SCHOOL AGE)	300,000.00	0.00	523,708.00	174.57	(223,708.00)
01 3125	SPED TRANSPORTATION SCHOOL AGE	10,000.00	0.00	18,646.00	186.46	(8,646.00)
01 3130	HOMESTEAD EXEMPTION	40,000.00	8,996.64	45,119.04	112.80	(5,119.04)
01 3131	PROPERTY TAX CREDIT	320,000.00	0.00	354,416.38	110.76	(34,416.38)
01 3180	PRO-RATE MOTOR VEHICLE	8,000.00	2,072.37	8,554.19	106.93	(554.19)
01 3400	STATE APPORTIONMENT	35,000.00	0.00	40,805.62	116.59	(5,805.62)
01 3535	HIGH ABILITY LEARNERS	2,000.00	0.00	3,833.00	191.65	(1,833.00)
01 3551	CAREER EDUCATION (CTE)	0.00	0.00	7,500.00	0.00	(7,500.00)
01 3990	OTHER STATE RECEIPTS	50.00	0.00	0.00	0.00	50.00
Subtotal: -		1,323,050.00	11,069.01	1,610,667.23	121.74	(287,617.23)
01 4309	HEAD START	750.00	0.00	750.00	100.00	0.00
01 4310	REAP	24,384.00	0.00	24,384.00	100.00	0.00
01 4505	TITLE I PT A ESSA IMPROVING BASIC PROG	60,733.00	0.00	33,997.00	55.98	26,736.00
01 4509	TITLE II PT A ESSA EFFECTIVE INSTRUCTION	11,501.00	0.00	11,501.00	100.00	0.00
01 4516	IDEA PRESCH(619) BASE IDEA ENROLL/POVERT	1,163.00	0.00	1,163.00	100.00	0.00
01 4518	IDEA PART B (611) BASE POVERTY ALLOCATION	77,216.00	12,581.00	68,172.00	88.29	9,044.00
01 4525	FED VOC & APPLIED TECH ED (CARL PERKINS)	1,000.00	0.00	925.00	92.50	75.00
01 4708	MEDICAID IN PUBLIC SCHOOLS	5,000.00	0.00	10,667.48	213.35	(5,667.48)
01 4709	MEDICAID ADMINISTRATIVE ACTIVITIES	3,000.00	0.00	4,546.77	151.56	(1,546.77)
01 4969	TITLE IV, PART A SSAE	10,000.00	0.00	10,000.00	100.00	0.00
01 4998	ESSER III - ARP	56,430.00	0.00	48,452.34	85.86	7,977.66
Subtotal: -		251,177.00	12,581.00	214,558.59	85.42	36,618.41
01 5300	PROCEEDS FROM DISPOSAL OF REAL/PERS PROPERTY	500.00	0.00	3,432.38	686.48	(2,932.38)
01 5301	INSURANCE ADJUSTMENTS	300.00	0.00	2,613.55	871.18	(2,313.55)
Subtotal: NON REVENUE RECEIPTS - NOT USED		800.00	0.00	6,045.93	755.74	(5,245.93)
Fund Total:		5,673,350.00	65,407.26	5,940,627.10	104.71	(267,277.10)

02 -- DEPRECIATION FUND

Statement Date: July 31, 2024

FPS Financial Software -- Account Balance

Checking Account Beginning of Month Balance on Hand:	\$136,129.82
Cash Receipts:	
Transfer from General Fund	\$0.00
Miscellaneous	\$0.00
Expenses:	
Invoice Checks Written this Month	\$0.00
Checking Account End of Month Balance on Hand:	\$136,129.82
Grand Total:	\$136,129.82

Bank Statement -- Account Balance

Checking Account Balance this Statement:	\$136,129.82
Cash Receipts Outstanding	
Cash Receipts Outstanding	\$0.00
Checks Outstanding	\$0.00
Checking Account End of Month Balance on Hand:	\$136,129.82
Grand Total:	\$136,129.82

03 -- UNEMPLOYMENT INSURANCE FUND

Statement Date: July 31, 2024

FPS Financial Software -- Account Balance

Checking Account Beginning of Month Balance on Hand:	\$3,512.26
Cash Receipts:	
Miscellaneous	\$0.00
Interest	\$0.75
Expenses:	
Employee Benefit Checks Written this Month	-\$599.77
Checking Account End of Month Balance on Hand:	\$2,913.24
CD Account Beginning of Month Balance on Hand:	\$4,185.04
Interest	\$0.00
CD Account End of Month Balance on Hand:	\$4,185.04
Grand Total:	\$7,098.28

Bank Statement -- Account Balance

Checking Account Balance this Statement:	\$2,913.24
Cash Receipts Outstanding	\$0.00
Checks Outstanding	\$0.00
Checking Account End of Month Balance on Hand:	\$2,913.24
CD Account Balance this Statement:	\$4,185.04
Grand Total:	\$7,098.28

05 -- ACTIVITY FUND

Statement Date: July 31, 2024

FPS Financial Software -- Account Balance

Checking Account Beginning of Month Balance on Hand:	\$137,494.94
Cash Receipts:	
Transfer from General Fund Replenishing Activity Fund	\$0.00
Contributions, Miscellaneous	\$9,293.65
Voided Checks	\$0.00
Interest	\$31.75
Expenses:	
Invoice Checks Written this Month	-\$2,199.85
Checking Account End of Month Balance on Hand:	\$144,620.49
CD Account Beginning of Month Balance on Hand:	\$23,438.57
Interest	\$0.00
CD Account End of Month Balance on Hand:	\$23,438.57
Grand Total:	\$168,059.06

Bank Statement -- Account Balance

Checking Account Balance this Statement:	\$145,020.49
Cash Receipts Outstanding	\$0.00
Checks Outstanding	-\$400.00
Checking Account End of Month Balance on Hand:	\$144,620.49
CD Account Balance this Statement:	\$23,438.57
Grand Total:	\$168,059.06

Franklin Public School -- 05 Activity Fund Balance Report - Summary - July

COA	COA Description	Beginning Balance	Expenses	Revenues	Balance
05 704 0001	ACTIVITIES	7,183.14	421.99	51.10	6,812.25
05 704 0003	CROSS COUNTRY	1,293.77	0.00	0.00	1,293.77
05 704 0004	BASKETBALL BOYS	1,867.68	0.00	250.00	2,117.68
05 704 0005	BASKETBALL GIRLS	2,104.94	0.00	250.00	2,354.94
05 704 0006	FOOTBALL	5,009.26	0.00	0.00	5,009.26
05 704 0007	GOLF	4,603.35	0.00	0.00	4,603.35
05 704 0008	TRACK	1,030.77	0.00	0.00	1,030.77
05 704 0010	VOLLEYBALL	3,980.31	804.00	252.00	3,428.31
05 704 0011	WRESTLING	3,510.81	0.00	0.00	3,510.81
05 704 0012	FPS SIGNWORX	221.19	0.00	0.00	221.19
05 704 0013	E-SPORTS	(573.74)	0.00	700.00	126.26
05 704 0015	YEARBOOK	5,184.95	0.00	0.00	5,184.95
05 704 0016	BAND / FLAGS	11,591.11	0.00	0.00	11,591.11
05 704 0017	CHEERLEADERS	1,910.46	0.00	6,339.00	8,249.46
05 704 0018	FPS COFFEE CART	176.60	0.00	0.00	176.60
05 704 0019	CONCESSIONS	8,663.28	0.00	0.00	8,663.28
05 704 0020	FCCLA	11,033.60	0.00	0.00	11,033.60
05 704 0021	FFA	6,591.12	979.81	0.00	5,611.31
05 704 0022	FOREIGN LANGUAGE	369.61	0.00	0.00	369.61
05 704 0023	CLASS OF 2029	378.20	0.00	0.00	378.20
05 704 0024	CLASS OF 2027	1,529.01	0.00	0.00	1,529.01
05 704 0025	SENIOR BANNERS	0.00	0.00	0.00	0.00
05 704 0026	NHS	3,246.83	0.00	0.00	3,246.83
05 704 0028	SCIENCE CLUB	653.43	0.00	0.00	653.43
05 704 0029	CLASS OF 2026	2,724.49	0.00	0.00	2,724.49
05 704 0030	CLASS OF 2028	1,025.35	0.00	0.00	1,025.35
05 704 0031	STUDENT COUNCIL	1,110.63	0.00	0.00	1,110.63
05 704 0032	VOCAL	1,179.55	0.00	0.00	1,179.55
05 704 0035	SKILLS USA	1,276.32	0.00	0.00	1,276.32
05 704 0036	BACKPACK PROGRAM	4,186.47	0.00	0.00	4,186.47
05 704 0037	GREENHOUSE	23,736.51	0.00	0.00	23,736.51
05 704 0038	COURTESY	1,285.02	(28.76)	0.00	1,313.78
05 704 0039	ELEMENTARY TEACHERS	1,990.93	0.00	0.00	1,990.93
05 704 0040	INDUSTRIAL ARTS STUDENT PROJ	(2,773.83)	0.00	1,451.55	(1,322.28)
05 704 0041	INVESTMENTS	23,438.57	0.00	0.00	23,438.57
05 704 0042	CLASS OF 2025	2,786.00	0.00	0.00	2,786.00
05 704 0043	LIBRARY	306.21	0.00	0.00	306.21
05 704 0044	SPEECH	186.60	10.00	0.00	176.60
05 704 0045	CLASS OF 2024	2,478.56	12.81	0.00	2,465.75
05 704 0046	SPECIAL PROJECTS	4,160.26	0.00	31.75	4,192.01
05 704 0047	ONE ACTS	1,356.95	0.00	0.00	1,356.95
05 704 0048	FPS LASER CREATIONS	137.59	0.00	0.00	137.59
05 704 0049	ACE, 40 DEV ASSETS	537.50	0.00	0.00	537.50
05 704 0051	QUIZ BOWL	999.35	0.00	0.00	999.35
05 704 0052	WEIGHTROOM PROJECT	3,790.87	0.00	0.00	3,790.87
05 704 0053	EHA WELLNESS PROGRAM	3,453.93	0.00	0.00	3,453.93
		<u>160,933.51</u>	<u>2,199.85</u>	<u>9,325.40</u>	<u>168,059.06</u>

06 -- LUNCH FUND

Statement Date: July 31, 2024

FPS Financial Software -- Account Balance

Checking Account Beginning of Month Balance on Hand: \$33,241.66

Cash Receipts:

Transfer from General Fund	\$0.00
Meal Sales	\$0.00
Federal Reimbursement	\$0.00
State Reimbursement	\$0.00
Contributions, Miscellaneous	\$0.00
Voided Checks	\$0.00
Interest	\$7.40

Expenses:

Prepaid Invoice Checks Written this Month	\$0.00
Invoice Checks Written this Month	-\$1,018.03
Payroll Employees	-\$528.39
Payroll Payees	-\$322.52

Checking Account End of Month Balance on Hand: \$31,380.12

Grand Total: \$31,380.12

Bank Statement -- Account Balance

Checking Account Balance this Statement: \$31,436.62

Cash Receipts Outstanding	\$0.00
Checks Outstanding	-\$56.50

Checking Account End of Month Balance on Hand: \$31,380.12

Grand Total: \$31,380.12

08 -- BUILDING FUND

Statement Date: July 31, 2024

FPS Financial Software -- Account Balance

Checking Account Beginning of Month Balance on Hand:	\$811,621.48
Cash Receipts:	
Franklin County Treasurer	\$2,750.95
Harlan County Treasurer	\$60.31
Miscellaneous	\$0.00
Interest	\$180.78
Expenses:	
Invoice Checks Written this Month	-\$50,527.88
Checking Account End of Month Balance on Hand:	\$764,085.64
Grand Total:	\$764,085.64

Bank Statement -- Account Balance

Checking Account Balance this Statement:	\$764,085.64
Cash Receipts Outstanding	\$0.00
Checks Outstanding	\$0.00
Checking Account End of Month Balance on Hand:	\$764,085.64
Grand Total:	\$764,085.64

Invoice Number	Description	Amount
20240708VBLEAGUE	ENTRY FEE: 7/8 AXTELL VOLLEYBALL LEAGUE	100.00
Vendor Name	AXTELL COMMUNITY SCHOOL	100.00
20240715	(22) TSHIRTS: SUMMER VB LEAGUE	264.00
Vendor Name	CONNIE'S CREATIONS	264.00
103924	ACTIVITY SCHEDULER RENEW 9/1/2024-8/2025	300.00
Vendor Name	DISTRIBUTED WEBSITE CORPORATION / rSchooltoday	300.00
4537a	CLASS OF 2024 PHOTO DISPLAY	12.81
Vendor Name	ESU 11	12.81
20240701VBCAMP	ENTRY FEE: 7/1 MINDEN VBALL TEAM CAMP	80.00
Vendor Name	MINDEN PUBLIC SCHOOL	80.00
20240716MEAL	NSAA SPEECH WORKSHOP: MEAL B JORGENSON	10.00
Vendor Name	NEBRASKA SCHOOL ACTIVITIES ASSOCIATION	10.00
20240722	LODGING: COACH CLINIC (4) RMS (2) NIGHTS	952.00
V*20240722	LODGING: COACH CLINIC (4) RMS (2) NIGHTS	(952.00)
Vendor Name	O STREET HOTEL ASSOCIATES, LLC	0.00
125258	(1) 48x96 BANNERS NSAA ACTIVITIES	121.99
Vendor Name	PRO PRINTING AND GRAPHICS	121.99
20240719VBCAMP	ENTRY FEE: 7/19 UNK VOLLEYBALL TEAM CAMP	360.00
Vendor Name	UNK ATHLETICS DEPARTMENT	360.00
20240625STMT-AF	MONTHLY TRANSACTIONS	951.05
Vendor Name	US BANK	951.05
Fund Number	05	2,199.85
Checking Account ID	5	2,199.85

FRANKLIN PUBLIC SCHOOLS
MONTHLY CREDIT CARD TRANSACTIONS

FUND	COMPANY	TRANSACTION DESCRIPTION	AMOUNT
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GF	AMAZON	EQUIPMENT COVER: C VETTER	\$66.00
GF	MARGARITAS MEXICAN	ADMIN DAYS MEAL: G BOLDT	\$46.88
			\$112.88

AF	GRANITE CITY	COACHES CLINIC MEAL: L STALL	\$107.50
AF	JIMMY JOHNS	COACHES CLINIC MEAL: L STALL	\$101.67
AF	VINCENZO'S	COACHES CLINIC MEAL: L STALL	\$141.54
			\$350.71

LF	PIZZA RANCH	TRAINING IN KEARNEY MEAL: L BARWICK	\$45.36
			\$45.36

JULY 25, 2024 STATEMENT TOTAL PAID

\$508.95

Franklin Public School
08/06/2024 09:26 AM

Board Report - For Board

2024 JULY BUILDING FUND CHECK PRINTED: BOARD APPROVED 7/15/2024

Page: 1

User ID: HERMARC

Invoice Number	Description	Amount
20240717	REMOVE REPLACE CONCRETE: WEST PARK LOT	19,800.00
Vendor Name	ALLIED COMMERCIAL AND RESIDENTIAL BUILDING, LLC	19,800.00
Fund Number	08	19,800.00
Checking Account ID	8	19,800.00

Invoice Number	Description	Amount
13PV-7YG4-1C3D	RECESS GAMES,COLOR BOOKS,HOOPS,JUMP ROPE	229.21
16NW-DYXV-7X9T	(1) 110PC FIRST AID KIT, ORANGE BACKPACK	21.64
17NW-JY99-16LX	12GAL HAND SANITIZ,(7) LYSL,(6) SANI DSP	355.96
17VR-9FCK-1Y4K	(2) 36x24 CORKBOARD,MAG TAPE,CALENDAR	87.16
1973-DQVR-14JP	100CUP 16L SS PERCOLATE COFFEE MAKER	163.69
19CL-RG6Q-67MC	(2) WORLD PHYSICAL MAP 36x24	37.98
19GN-FGM1-14FH	300PK POSTAGE METER TAPE	15.59
19MJ-97LG-6YQG	(35) 110PC FIRST AID KITS	256.55
1CHW-NQ7N-33VC	(1) 5" RANDOM ORBITAL SANDER REPLACEMENT	34.82
1CT6-T4FG-1P1M	SPED: (3) 100PK DIVIDERS,(60) 1" BINDERS	297.17
1DPV-FKNY-J3MX	UNO CARDS	4.97
1KDD-PWG9-TC1L	SPED: (10) 6PK 2" BINDER,(2) CABINET LCK	382.50
1KFH-4TT4-WK93	CREDIT: ALPHABET RUG WRONG SHIPPED	(229.99)
1L73-XPQQ-3FG9	EXT CORD SURGE PROTECTOR	29.98
1LCM-DYDY-1KQF	(2) 50PK 8" RUBBER BANDS FOR TRASH CANS	17.58
1NKW-JXCR-1DHC	SPED: (2) FOLDABLE WAGON ALL TERRAIN	246.90
1QLJ-9X63-9FFP	(2) 25PK ORANGE EVACUATED DOOR TAGS	57.90
1QY3-P6VV-WVVV	(3) 2PK CLOCKS,(6) 12PK WYPALL L30	402.99
1QY3-P6VV-X11G	(2) ICE SCOOP HOLDER	35.98
1TQT-9F47-CG7P	CTE: (6) 5" RANDOM ORBITAL SANDERS	196.74
1VY4-X13K-73YF	SPED: 12PK 1" BINDERS	39.99
1XGN-YW6D-QGGR	250PK STUDENT HORIZ ZIP BADGE HOLDERS	34.98
Vendor Name	AMAZON CAPITAL SERVICES	2,720.29
56122	OVRHD PIPE LEAK,WASH MACH HOOKUP,URINAL	2,192.00
Vendor Name	ANDERSON BROS. ELECTRIC, PLUMBING & HEATING, INC.	2,192.00
MB03936690	(15) 13" MACBOOK AIR LAPTOPS STUDENTS	10,185.00
Vendor Name	Apple Inc.	10,185.00
6360124	2x2.5 GAL SPEED ZONE WEED SPRAY	68.75
6399877	4x0.5 GAL DRIVE XLR8	150.00
Vendor Name	AURORA COOPERATIVE	218.75
20240730GH	NATURAL GAS - GREENHOUSE JULY	40.12
20240730SB	NATURAL GAS - SHOP BUILDING JULY	43.55
20240808MB	NATURAL GAS - MAIN BUILDING MAY JULY	315.24
Vendor Name	BLACK HILLS ENERGY	398.91
20240812REIMB	SUPT REIMB: LODGING, MILEAGE	1,069.75
Vendor Name	BOLDT, GALEN	1,069.75
20240802	BUS PHYSICAL: G BUSH	70.00
Vendor Name	BUSH, GORDON	70.00
20240731	UTILITIES: JUNE 15 - JULY 15	6,877.48
Vendor Name	CITY OF FRANKLIN	6,877.48
0141670	DOCUMENT DESTRUCTION	75.00
Vendor Name	DATASHIELD CORPORATION	75.00
584922A	2000 PK SOFT FUZZ FABRIC GLIDESOCKS	800.00
Vendor Name	DECKER INC.	800.00

Invoice Number	Description	Amount
8984218-0	9.5x12.5 ENVELOPE,(32) CS WHT COPY PAPER	1,472.13
INV574982	COPIES: MAY 7 - AUGUST 6, 2024	2,140.45
Vendor Name	EAKES INC.	<u>3,612.58</u>
INV-010716	PURCH SRVS ESU (PSYCH/PROG SV) SPED 6-12	69.36
Vendor Name	EDUCATIONAL SERVICE UNIT 8	<u>69.36</u>
2324-4-8	2023-2024 SPED 4TH QUARTER	85,012.15
4555	TECH SUPPORT,TURN IT IN SUBSCRIPTION	1,159.80
Vendor Name	ESU 11	<u>86,171.95</u>
COOP002736	(260) WORLD BOOK NE POWER PACK	161.20
Vendor Name	ESU COORDINATING COUNCIL	<u>161.20</u>
SI113911	DOCKING BATTERY	483.09
Vendor Name	FLEET US, LLC	<u>483.09</u>
018199	ARRANGEMENT	66.00
Vendor Name	FLOWER PATCH, THE	<u>66.00</u>
5776-266938	ENGINE CLEANER	5.52
5776-267198	GEAR OIL	14.81
5776-268226	GOLF CART: STARTER	91.14
5776-268982	SHOP: MICROFIBER TOWELS	22.99
Vendor Name	FRANKLIN AUTO PARTS	<u>134.46</u>
282955	AD: NOTICE OF MEETING	2.68
282982	AD: NOTICE OF MEETING NON-PUBLIC DISABIL	14.96
282983	AD: NOTICE OF MEETING SPECIAL REGULAR	7.29
283041	AD: HELP WANTED	64.50
283042	AD: MEETING MINUTES NON-PUBLIC DISABILIT	11.89
283043	AD: MEETING MINUTES	37.99
283044	AD: MEETING MINUTES	152.75
283124	AD: HELP WANTED	64.50
283149	AD: NOTICE OF MEETING	7.29
Vendor Name	FRANKLIN COUNTY CHRONICLE	<u>363.85</u>
20240724	STAFF APPRECIATION	60.00
Vendor Name	FROSTY MUG	<u>60.00</u>
IN7103086329	SMS COMPLIANCE CAMPAIGN VETTING	15.00
IN7103136177	TELECOMM SERVICE 8/1-8/31/2024	609.30
Vendor Name	GOTO COMMUNICATIONS, INC	<u>624.30</u>
2024SEP#49	COPIER LEASE SEPTEMBER PAYMENT #049	1,582.01
Vendor Name	HOMETOWN LEASING	<u>1,582.01</u>
956102060	MATH EXPRESSIONS CURRICULUM GR5 DIGI (1)	28.80
956108909	MATH EXPRESSIONS CURRICULUM GR5 (15)	210.74
Vendor Name	HOUGHTON MIFFLIN HARCOURT	<u>239.54</u>
16811	LEGAL SERVICES JULY	500.00
Vendor Name	KSB SCHOOL LAW, PC LLO	<u>500.00</u>

Invoice Number	Description	Amount
52377011	WELDING SUPPLIES: CYLINDER RENTAL	75.94
Vendor Name	MATHESON TRI-GAS, INC	75.94
133311852001	CURRICULUM: DON BEAR RDG WONDERS GR2	257.88
Vendor Name	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS LLC	257.88
72722	FLOOR PRIMER	64.99
Vendor Name	MENARDS, INC - HASTINGS	64.99
76427	TRIM,FLX TAPE/SEAL,CONCRET PTCH,FLR COAT	412.59
76943	SHOP CLASS SUPPLIES	575.87
77642	SHOP CLASS SUPPLIES	(10.09)
Vendor Name	MENARDS, INC. - KEARNEY	978.37
0826101-IN	GLASS CLEANER,HITIDE,THERMAL LOCK FLR	1,343.56
Vendor Name	MID-AMERICAN RESEARCH CHEMICAL	1,343.56
003901-01	1000PK SPOONS, 500' FOIL	94.40
003901-02	2 POCKET FOLDERS	25.28
003901a	CENTRAL SUPPLY SUPPLIES	163.25
004531	CULINARY: (1) CS PANLINERS	67.05
Vendor Name	MY CENTRAL SUPPLY	349.98
2425NAEPMEMBERMHERS H	2024-2025 NASB MEMBERSHIP: M HERSH	40.00
50900	SUPERINTENDENT SEARCH SERVICE	500.00
Vendor Name	NASB	540.00
37039	CENTRAL SUPPLY ROOM BULK ORDER	569.22
Vendor Name	NATIONAL ART & SCHOOL SUPPLIES INC	569.22
82887	2024 ADMIN DAYS: G BOLDT	225.00
Vendor Name	NEBRASKA COUNCIL OF SCHOOL ADMINISTRATION	225.00
10884	(6) KEYS MASTER	18.00
Vendor Name	NEBRASKA LOCK AND KEY	18.00
57-13110	(6) DRIVERS ED STUDENTS	720.00
57-13307	PUPIL TRANSPORTATION CAT B LEV 1: SD	200.00
Vendor Name	NEBRASKA SAFETY CENTER	920.00
PA-51792	CAMERA REPLACE: AXIS GYM HOME SIDE	1,439.26
RAW-51735	UBIQUITY ACCESS POINTS WIRELESS UPGRADE	4,314.29
Vendor Name	NEX-TECH COMMUNICATIONS LLC	5,753.55
1006070	FSA PARTICIPANT MONTHLY FEE JULY 1-31	40.00
Vendor Name	OMNIFY	40.00
128724	LESSON PLANNER/WEB SITE HOSTING MODULE	1,853.64
Vendor Name	ONCOURSE SYSTEMS FOR EDUCATION, LLC	1,853.64
2022159654	(2) BACKGROUND CHECKS	63.00
Vendor Name	ONE SOURCE THE BACKGROUND	63.00

Invoice Number	Description	Amount
COMPANY		
5997	COLLEGE & CAREER READINESS 7/31/2025	210.00
Vendor Name	ONTOCOLLEGE	210.00
L234725	(4) 3-5" CLAMP	19.16
L234878	CEMENT,OUTLET,PVC,SANI ELBOW,BRUSH	22.93
L234915	GROUNDS: (2) HOSE CONNECTOR	13.98
L235221	ACETONE, SCRUB BRUSH	15.88
L235259	TOGGLE,PAINT BRUSH, TRIM COVER, ROLLER	24.39
Vendor Name	PLANK LUMBER & HARDWARE	96.34
65914546	INSECT CONTROL ONLY MAINTENANCE	119.48
Vendor Name	PRESTO-X	119.48
375208	MOWER: BLADE KIT	49.13
375288	MOWER: TRUNNION	8.76
Vendor Name	R & R SALES & SERVICE	57.89
73578	FIRE SPRINKLER INSPECT/BACKFLOW TEST	350.00
73584	5YR INTERNAL FIRE SPRINKLER INSPECTION	1,258.40
Vendor Name	RAPID FIRE PROTECTION INC	1,608.40
CON012911	PREVENTATIVE MAINT CONTRACT K2730	5,179.50
Vendor Name	RASMUSSEN MECHANICAL SERVICES	5,179.50
S31607	ROLL CVR, PAINT, PAN LINER,CLG TILE,BRSH	424.32
S31609	PAINT, SCREWS, SPRAY PAINT	44.64
Vendor Name	S.E. SMITH & SONS	468.96
IN000618671	(60) JH/HS PLANNERS	309.00
Vendor Name	SCHOOL MATE	309.00
2024JULY	NETWORK NEBRASKA: JULY	267.63
Vendor Name	STATE OF NEBRASKA	267.63
20240812CELLREIMB	JHHS PRINCIPAL CELL PHONE REIMB	90.65
20242025NASSPDUES	NASSP REGION IV DUES	20.00
Vendor Name	STRATMAN, CHRISTINE	110.65
1105	*309045 VAN: ROTATE, ALIGN	140.00
Vendor Name	SWEET'S GARAGE	140.00
269475496	BACK SCHOOL CENTER ACTIVITIES,MEET TEACH	18.00
270701128	E-CURRICULUM: K-6 MATH WORD WALL VOCAB	24.00
QUOTE439693	KINDERGARTEN PT CONF REPORT CARD,GOALS	16.00
Vendor Name	TEACHER SYNERGY LLC	58.00
315007	TIME MANAGEMENT SYSTEM: MONTHLY	69.50
Vendor Name	TIME MANAGEMENT SYSTEMS, INC	69.50
2357	*733943 BUS: REPLACE REAR BRAKES/SHOCKS	1,559.18
2358	*732497 BUS: REPLACE REAR BRAKES,TRAN LT	953.84
2359	*377686 BUS: REPL FRT REAR BRK PAD,SHOCK	2,636.26

Invoice Number	Description	Amount
2360	*377686 BUS INSPECTION + DRIVE TIME	460.00
2361	*733943 BUS INSPECTION	100.00
2362	*052997 BUS INSPECTION	100.00
2363	*732497 BUS INSPECTION	100.00
2364	*311791 BUS INSPECTION	100.00
2365	*531841 BUS INSPECTION	100.00
2366	*348659 BUS INSPECTION	100.00
2367	*311315 BUS INSPECTION, FRONT SHOCK	250.00
2378	*311315 BUS: SHOCK ABSORBER	98.29
Vendor Name	TWIN VALLEY AUTOMOTIVE LLC	<u>6,557.57</u>
20240725STMT-GF	MONTHLY TRANSACTIONS	112.88
Vendor Name	US BANK	<u>112.88</u>
98800516	MONTHLY FUEL	511.97
Vendor Name	WEX BANK	<u>511.97</u>
Fund Number	01	<u>147,606.42</u>
Checking Account ID	1	147,606.42
16XN-NRVR-7QJX	WASHER/DRYER STAND	36.99
Vendor Name	AMAZON CAPITAL SERVICES	<u>36.99</u>
003901	SUPPLIES: PPR TRAYS,FM PLATES	380.72
Vendor Name	MY CENTRAL SUPPLY	<u>380.72</u>
20240725STMT-LF	MONTHLY TRANSACTIONS	45.36
Vendor Name	US BANK	<u>45.36</u>
4139813	MEAL ITEMS AND SUPPLIES	1,382.83
Vendor Name	US FOODS	<u>1,382.83</u>
Fund Number	06	<u>1,845.90</u>
Checking Account ID	6	1,845.90
1223	INSTALL BLK INSULATED PANELS AT WINDOWS	6,247.35
Vendor Name	MID-WEST BARRIER, LLC	<u>6,247.35</u>
Fund Number	08	<u>6,247.35</u>
Checking Account ID	8	6,247.35

Invoice Number	Description	Amount
13T7-MWN9-3CCR	TEACHER SUPPLIES	20.98
1YVM-LDVV-1PWF	SOCKET ADAPTER CONVERTER	6.99
Vendor Name	AMAZON CAPITAL SERVICES	<u>27.97</u>
282808	AD: NOTICE TO DESTROY SPED RECORDS	13.43
282809	AD: SPECIAL MEETING MINUTES	24.56
282862	AD: MEETING MINUTES	244.87
Vendor Name	FRANKLIN COUNTY CHRONICLE	<u>282.86</u>
1441778	NETWORK NEBRASKA: JULY	25.24
Vendor Name	STATE OF NEBRASKA	<u>25.24</u>
271274705	AI CLASSROOM CHATGPT PLAGIARISM ACTIVITY	5.00
Vendor Name	TEACHER SYNERGY LLC	<u>5.00</u>
9967411240	MAY 24 - JUNE 23, 2024 SERVICES	154.86
9969839139	JUNE 24 - JULY 23, 2024 SERVICES	183.28
Vendor Name	VERIZON WIRELESS	<u>338.14</u>
Fund Number	01	<u>679.21</u>
Checking Account ID	1	679.21
1118498	(1180) MILKS	510.37
Vendor Name	HILAND DAIRY FOODS COMPANY LLC	<u>510.37</u>
Fund Number	06	<u>510.37</u>
Checking Account ID	6	510.37




Proposal Document



Prepared For: Franklin Public School District

July 29, 2024



Psychometric Solutions, LLC
8240 E. Avon Lane
Lincoln, NE 68505

Dr. Galen Boldt
Superintendent
Franklin Public Schools
1001 M St,
Franklin, NE 68939

Dear Dr. Boldt,

This proposal follows our conversation in which we discussed the value of culture surveys. Culture surveys provide insights into the perceptions and experiences of teachers and staff. This helps school leaders understand the prevailing attitudes, beliefs, and values within the school community, which is crucial for fostering a positive and inclusive environment.


These surveys can identify communication gaps. Understanding how effectively information is shared and where improvements are needed can lead to better communication strategies, greater collaboration among staff, and more open lines of dialogue.

Culture surveys can highlight areas where teachers and staff feel they need more support, resources, or professional development. This information can be used to tailor training and development programs, leading to more effective teaching practices and a more supportive work environment.

Surveys can uncover issues related to diversity, equity, and inclusion within the school. Understanding the experiences and challenges faced by different groups can inform policies and practices that promote a more inclusive and respectful environment for all students and staff.

Understanding the strengths and weaknesses of the current school culture can help set priorities, allocate resources effectively, and implement policies that support the school's mission and goals.

Conducting annual culture surveys for three consecutive years allows you to monitor changes and conduct trend analysis over time. This helps in assessing the impact of new initiatives, programs, or policies and making necessary adjustments to continue improving school district performance and the work environment.



To derive maximum benefit, progressive school districts collect information and engage employees in action planning to improve the work environment and sustain a culture of continuous learning.

The educational research literature indicates that a positive school culture is linked to better academic and social outcomes for students. By addressing issues identified through culture surveys, schools can create a more supportive and conducive environment for learning, ultimately improving student performance, responsible citizenship behaviors and long-term life success.

PROCESS

To design and conduct the culture research, the following process is helpful:

1. Collaborate with your Leadership Team to understand the purpose of your survey, identify your key areas of focus, and discuss how you intend to use the data collected.
2. Discuss the ideal amount of time respondents will invest in completing the survey to estimate the number of survey statements and open-ended questions to include.
3. Consult with your team to create content for a customized survey questionnaire. This includes clear instructions for completing each section.
4. Discuss the timeframe that works best for your school district to provide links to the online survey, obtain results, and engage employees in the action planning process.
5. Deliver an electronic link for you to share with employees via email and text messaging. This link will allow employees to take the survey via phone, tablet or computer.
6. Collect the responses and create data files stored in secure servers in the Amazon cloud. (Our data storage provider is AWS = Amazon Web Services)
7. Analyze the data collected using custom-developed, proprietary data analysis tools to provide powerful information for use in organization culture development.
8. Do a presentation of the survey results for the superintendent and leadership team. Typically, the results include statistics, tables and graphics.
9. Prepare a report showing the results for the school district as a whole and for each separate building as agreed-upon in our initial planning meetings.
10. Discuss with the superintendent how the survey results can be used to set priorities for action and build the culture.

Upon the direction of the superintendent, we can facilitate action planning sessions with staff at the building level. Typically, we hand off to local personnel from Year 2. This results in cost savings to the district. See Table 1 for financial details.

Table 1: Cost Proposal for Year 1

Item	Details	\$
Design, develop and deliver survey.	Consult with school leaders, create survey questionnaire, provide links for school district to share with employees, administer survey online, collect data, analyze data, prepare district and 2 building reports, do a presentation of results for the superintendent and leadership team, deliver final report to the school superintendent.	6000
Analyze data, prepare reports and present results		
Use Results	Facilitate TWO Action Planning sessions with Staff (required 1st year) – Elementary School; Middle/High School	1000
	Discount	1500
	Total	5500

Sincerely,

Dennison Bhola

Dennison Bhola, Ph.D.

Applying measurement to create cultures where teachers optimize student learning!

This proposal is confidential and is being delivered to you with the understanding that neither this proposal nor its specific terms and substance may be disclosed directly or indirectly to any other party without the prior written consent of Psychometric-Solutions, LLC, except (i) to your advisors, employees, agents, counsel, and accountants who are directly involved in the consideration of this matter and who agree to keep such materials confidential, or (ii) where disclosure is required by law.



Elementary Principal's Report

Mrs. Shelley Kahrs

August 2024

FPS Flight School Mentoring Program

I created a Google site this summer to support our new teachers and their mentees. The "FPS Flight School" site contains information relevant to new teachers in the district through a checklist. The checklist has links to important information for all teachers to know. The mentors and their mentees met during the in-service time last Thursday to review the site and work through the checklist for starting the school year. The teacher evaluation document is available to them through this site, along with any links to Google drives that the district's teachers share. Thank you to Mrs. James, Mrs. Kahrs, and Mrs. Scott, all mentors last year, for their suggestions and input on the checklist. The goal is to support both new teachers and their mentors by creating a productive meeting time for both to communicate and for support. After the school year, I will ask for feedback from those two groups of teachers on ways to improve or add to the site.

Character Strong

Both high school and elementary students participated in the "Character Strong" training last Thursday. This program will kick off the new school year, with teachers using the curriculum to promote the development of "Purposeful People." It also has a family connection component that I am excited about so that we can communicate with our parents about this new curriculum.

Purposeful People has three main goals for students: Be Kind, Strong, and Well.

- **Be Kind:** Social skills like listening, friendship, solving conflicts, and leadership.

- These skills are taught alongside Empathy, Respect, & Cooperation

- **Be Strong:** Skills that help students focus, stay organized, and set goals.

- These skills are taught alongside Responsibility, Courage, & Perseverance

- **Be Well:** Skills that help students handle their emotions and stress.

- These skills are taught alongside Gratitude, Honesty, & Creativity

Summer Meetings:

July 24th-26th: NDE and Administrator Days

July 24th: Region 4 Principal Meeting

July 30th: Title IX Workshop at ESU

August 2nd: Principal's Breakfast meeting at ESU

August 5th: ESSER Zoom meeting with Marci and NDE

August 6th: Student IEP Meeting, Student 504 Meeting

August 7th: Zoom meeting at Cornerstone for the Flyer Branch

August 9th: SPED Team Meeting



6th - 12th Principal Report
Mrs. Christie Stratman
August 2024

July and August were very busy preparing for the new school year. Students were registered for classes, the school was shined up and ready to go for another year.

Summer Activities:

July 24-26	Administrator Days in Kearney
July 24th	Region 4 Principals Meeting
July 30th	Title IX Training
August 1st	1184 Meeting
	Region 4 Principal Welcome Back Breakfast
August 5th	Esser Zoom meeting with Shelley, Marci and NDE
August 6th	On to College Webinar
August 8th	6th Grade Orientation/ 7th Grade Sports Orientation
August 8th	Go To Training/ Character Strong Training
August 9th	Special Education Team Meeting

School Year	FRANKLIN	ALMA	AXTELL
2023-24			
GENERAL	0.8755	0.88	0.7957
BOND	0	0	0
BUILDING	0.0711	0.094	0.0571
QUALIFIED	0	0	0
TOTAL	0.9466	0.974	,8528
VALUATION	\$ 492,385,952	\$ 463,401,938	\$ 582,004,817
ENROLLMENT (PK-K-12-TOTAL)	41-257-298	20-362-382	35-293-328
CERTIFIED STATE AID	\$ 624,137	\$ 1,529,859	\$ 1,013,283
EQUALIZATION AID	\$ -	\$ 262,522	\$ -
2024-25			

BERTRAND	BLUE HILL	KENESAW	LOOMIS	RED CLOUD
0.6982	0.8233	0.7438	0.6228	0.7992
0.024	0	0.0699	0.0418	0
0.1075	0.0348	0.0799	0.0095	0.0847
0.0425	0	0	0.6742	0
0.8722	0.8581	0.8936	1.3483	0.8839
\$ 629,309,499	\$ 411,393,757	\$ 505,851,615	\$ 531,018,098	\$ 439,720,689
17-224-241	41-264-305	30-246-276	22-255-277	44-242-286
\$ 379,535	\$ 1,114,137	\$ 598,619	\$ 1,241,343	\$ 728,179
\$ -	\$ -	\$ -	\$ -	\$ -

SHELTON	SILVER LAKE	SOUTHERN VALLEY	SUPERIOR	WILCOX-HILDRETH
1.0495	0.5215	0.7047	1.0152	0.5705
0.0642	0.0416	0.0495	0.1021	0.1397
0	0.0188	0.0138	0.0401	0
0.0241	0	0.0137	0.0292	0.0299
1.1378	0.8936	0.7817	1.1186	0.7401
\$ 393,301,736	\$ 505,851,615	\$ 909,687,397	\$ 554,212,197	\$ 816,536,965
31-250-281	21-195-216	43-354-397	44-374-418	30-212-242
\$ 460,869	\$ 333,932	\$ 599,658	\$ 1,015,193	\$ 381,778
\$ 23,190	\$ -	\$ -	\$ 377,385	\$ -

School Year	24-25	23-24	22-23
GENERAL	0.7619	0.8755	0.9744
BOND		0	0
BUILDING	0.1312	0.0711	0.0371
QUALIFIED		0	0
TOTAL	0.8932	0.9466	1.0115
VALUATION		\$ 492,385,952	\$ 449,361,089
ENROLLMENT (PK-K-12-TOTAL)	?	41-257-298	42-248-290
CERTIFIED STATE AID		\$ 608,140	\$ 141,176
Certified State Aid	\$ 624,137	\$ 608,140	\$ 141,213
General Fund Tax Asking		\$ 4,311,227	\$ 4,010,907
Special Bldg. Fund Tax Asking		\$ 350,288	\$ 166,667
General Fund Balances	\$3,138,336	\$2,342,373	\$ 2,094,701.00
Checking	\$1,837,537	\$1,085,683	\$ 864,235.00
CD	\$1,300,799	\$1,256,689	\$ 1,230,456.00

21-22	20-21	19-20
0.9624	0.9595	0.9601
0	0	0
0.0377	0.0319	0.02
0	0	0
1.001	0.9914	0.9801
\$ 444,697,147	\$ 456,135,938	\$ 452,511,564

38-236-274	28-253-281	29-267-296
\$ 135,533	\$ 118,871	\$ 86,270
\$ 135,586	\$ 119,000	\$ 85,200
\$ 3,825,189	\$ 3,951,957	\$ 3,993,359
\$ 167,677	\$ 125,177	\$ 85,583
\$ 2,439,271.00	\$ 2,377,665.00	
\$ 1,213,921.00	\$ 1,160,027.00	
\$ 1,225,350.00	\$ 1,217,638.00	

Notice of Special Hea

Franklin Public Schools (31

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section

	2023-2024	2024-2025	Change
Property Valuations	492,385,952	500,000,000	2%

2023-2024 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate
General Fund	7,309,798.00	4,311,227.00	0.875579
Special Building Fund	694,677.00	350,288.00	0.071141
Total	8,004,475.00	4,661,515.00	0.946720

Notes:

- (1) The example publications included here are solely to hear taxpayer input at the tax request hearing
- (2) The sample publication is intended to assist subdivisions in meeting the publication requirements
- (3) If your subdivision is increasing the Property Tax request above the allowable growth percentage

Working To Set Final Tax Request

(-0506-000) in Franklin County, Nebraska
 77-1632, that the governing body will meet on the day of, 2024 at o'clock , at for the purpose

2024-2025 Budget Information

Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate
0.862245	7,542,000.00	3,809,881.00	0.761976	-13%
0.070058	1,150,000.00	656,348.00	0.131270	85%
0.932303	8,692,000.00	4,466,229.00	0.893246	-6%

g. No action should be
 related to the Tax
 2% plus real growth

3 of

Change in Operating Budget
3%
66%
9%

BUDGET STATEMENT AND CERTIFICATION OF TAX

2024-2025 BUI				
	TOTAL BEGINNING BALANCE <small>(Column 1)</small>	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES <small>(Including Beginning Balances) (Column 2)</small>	PERSONAL AND REAL PROPERTY TAXES <small>(Column 3)</small>	TOTAL RESOURCES AVAILABLE <small>(Col 2 + Col 3) (Column 4)</small>
General	3,611,414.00	5,070,218.00	3,771,782.00	8,842,000.00
Depreciation	221,342.00	300,000.00		300,000.00
Employee Benefit	7,627.00	7,627.00		7,627.00
Contingency	-	-		-
Activities	153,426.00	380,000.00		380,000.00
School Nutrition	41,631.00	330,631.00		330,631.00
Bond	-	-	-	-
Special Building	500,215.00	500,215.00	649,785.00	1,150,000.00
Qualified Capital Purpose Undertaking	-	-	-	-
Cooperative	-	-		-
Student Fee	-	-		-
				-
TOTAL ALL FUNDS	4,535,655.00	6,588,691.00	4,421,567.00	11,010,258.00

PERSONAL AND REAL PROPERTY TAX RECAP
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 623,834.00	\$ 160,000.00

BUDGET ADOPTED				
TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION <small>(Column 5)</small>	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION <small>(Column 6)</small>	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS <small>(Col 5 + Col 6)</small> <small>(Column 7)</small>	NECESSARY CASH RESERVE <small>(Column 8)</small>	TOTAL REQUIREMENTS <small>(Col 7 + Col 8)</small> <small>(Column 9)</small>
1,400,000.00	6,142,000.00	7,542,000.00	1,300,000.00	8,842,000.00
		300,000.00		300,000.00
		7,627.00	-	7,627.00
		-		-
		380,000.00	-	380,000.00
		330,631.00	-	330,631.00
		-	-	-
		1,150,000.00		1,150,000.00
		-	-	-
		-	-	-
		-	-	-
1,400,000.00	6,142,000.00	9,710,258.00	1,300,000.00	11,010,258.00

General Fund	Bond Fund(s) <small>[Total Of All Bond Funds]</small>	Special Building Fund	Qualified Capital Purpose Undertaking Fund
3,771,782.00	-	649,785.00	-
38,099.00	-	6,563.00	-
3,809,881.00	-	656,348.00	-

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,000,000.00	-	43,503.00	-

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only.

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.



Galen Boldt <galen.boldt@fpsflyers.org>

NCSA Legislative Update 8-7-2024

1 message

Dr. Michael Dulaney <mike@ncsa.org>

Wed, Aug 7, 2024 at 7:35 PM

Reply-To: mike@ncsa.org

To: galen.boldt@fpsflyers.org



AUGUST 7, 2024

Amendment to LB 9 Unveiled

The white copy amendment to **LB 9** ([AM51](#)) has been made available tonight. This will require a thorough analysis of all provisions. Here are some important pieces of the proposed amendment for you to be aware.

School District Property Tax Relief Act

Sections 9 through 12 create the School District Property Tax Relief Act to provide property tax relief in the form of a property tax credit. These provisions would be operative on October 1, 2024.

- For tax year 2025, the total amount of relief would be \$2,032,796,390.00;
- For tax year 2026, the total amount of relief would be \$2,353,884,370.00;
- For tax year 2027 and thereafter, the total amount of relief would be \$2,724,227,982.00

Property tax credits would be credited against the amount of property taxes owed to school districts.

To determine the amount of the property tax credit for each parcel, the county treasurer would multiply the amount disbursed to the county by the ratio of the school district taxes levied on the parcel to the school district taxes levied on all real property in the county.

By September 15, 2025, and by September 15th of each year thereafter, the Property Tax Administrator would determine the amount to be disbursed to each county and must certify the amounts to the State Treasurer and to each county. The disbursements to the counties would occur in two equal payments, the first by January 31 and the second by April 1.

The Education Future Fund (created in 2023) would be used for purposes of making the disbursements to counties.

Special Building Fund

For fiscal year 2025-26 and each fiscal year thereafter, school districts would have a 25-cent levy authority. Special building fund levy authority would be excluded from the levy limit.

For fiscal years PRIOR to fiscal year 2025-26, the maximum special building levy is 14 cents. For fiscal year 2025-26 and each fiscal year thereafter, the maximum special building levy authority would be:

- 10 cents for any project *commenced* on or after the operative date of LB 9; or
- 14 cents for any project *commenced* prior to the operative date of LB 9.

Note: This language is found in Section 82 of the amendment. The measure provides an operative date for Section 82 as October 1, 2024. The effective date of the overall amendment would be one day after the Governor signs the legislation into law since the emergency clause is attached.

Intent to Create New Funding Formula

The amendment changes existing language in TEEOSA to state the intent of the Legislature to:

1. Reevaluate how the State of Nebraska funds its 244 public school districts;
2. Establish a new funding formula under the TEEOSA by no later than school fiscal year 2026-27;
3. Change the funding formula in a way that will dramatically increase the level of funding provided by the state, thus providing a significant decrease in property taxes;
4. Change the funding formula in a way that will replace school general fund levies by no later than school fiscal year 2026-27;
5. Change the funding formula in a way that will retain the ability of school districts to levy property taxes for approved bonds, special building funds; and
6. Change the funding formula in a way that will allow school districts to levy property taxes if the state does not fully replace their general fund levies.



Dr. Michael Dulaney

Executive Director

[Email](#) | [Twitter](#)

The mission of the NCSA is to be a leader for quality education that results in learning for all youth and to enhance the professionalism of its members.



Nebraska Council of School Administrators | 455 S. 11th Street, Suite A | Lincoln, NE 68508 US

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AMENDMENTS TO LB9

Introduced by

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

3 Section 1. Sections 1 to 8 of this act shall be known and may be
4 cited as the Property Tax Growth Limitation Act.

5 Sec. 2. For purposes of the Property Tax Growth Limitation Act:

6 (1) Approved bonds means bonds as defined in subdivision (1) of
7 section 10-134 that are approved according to law, excluding any bonds
8 issued to finance a project or projects if the issuance of bonds for such
9 project or projects was the subject of a general obligation bond election
10 held at the most recent regularly scheduled election and was not approved
11 at such election;

12 (2) Auditor means the Auditor of Public Accounts;

13 (3) Emergency means an emergency, as defined in section 81-829.39,
14 for which a state of emergency proclamation or local state of emergency
15 proclamation has been issued under the Emergency Management Act;

16 (4) Growth percentage means the percentage obtained by dividing (a)
17 the political subdivision's growth value by (b) the political
18 subdivision's total property valuation from the prior year;

19 (5) Growth value means the increase in a political subdivision's
20 total property valuation from the prior year to the current year due to
21 (a) improvements to real property as a result of new construction and
22 additions to existing buildings, (b) any other improvements to real
23 property which increase the value of such property, (c) annexation of
24 real property by the political subdivision, (d) a change in the use of
25 real property, and (e) any increase in personal property valuation over
26 the prior year;

27 (6) Inflation percentage means the annual percentage change in the

1 state and local government consumption expenditures (chain-type price
2 index), as reported for December of the prior calendar year for the
3 preceding twelve-month period;

4 (7) Political subdivision means any county, city, or village;

5 (8) Property tax request means the total amount of property taxes
6 requested to be raised for a political subdivision through the levy
7 imposed pursuant to section 77-1601;

8 (9) Property tax request authority means the amount that may be
9 included in a political subdivision's property tax request as determined
10 pursuant to the Property Tax Growth Limitation Act; and

11 (10) State aid means:

12 (a) For all political subdivisions, state aid paid pursuant to
13 sections 60-3,202 and 77-3523 and reimbursement provided pursuant to
14 section 77-1239;

15 (b) For cities and villages, state aid to cities and villages paid
16 pursuant to sections 39-2501 to 39-2520, 60-3,190, and 77-27,139.04 and
17 insurance premium tax paid to cities and villages; and

18 (c) For counties, state aid to counties paid pursuant to sections
19 60-3,184 to 60-3,190, insurance premium tax paid to counties, and
20 reimbursements to counties from funds appropriated pursuant to section
21 29-3933.

22 Sec. 3. (1) Except as otherwise provided in the Property Tax Growth
23 Limitation Act, for fiscal years beginning on or after July 1, 2025, a
24 political subdivision's property tax request for any year shall not
25 exceed its property tax request authority as determined under this
26 section. The preliminary property tax request authority for each
27 political subdivision shall be the amount of property taxes levied by the
28 county board of equalization pursuant to section 77-1601 for such
29 political subdivision in the prior fiscal year, less the sum of
30 exceptions utilized in the prior year pursuant to section 4 of this act.

31 (2) In addition to the preliminary property tax request authority,

1 the political subdivision's property tax request authority may be
2 increased by the product of:

3 (a) The amount of property taxes levied in the prior year increased
4 by the political subdivision's growth percentage, less the sum of
5 exceptions utilized in the prior year pursuant to subdivisions (1) and
6 (2) of section 4 of this act; and

7 (b) The greater of zero or the consumer price index percentage.

8 Sec. 4. A political subdivision may increase its property tax
9 request authority over the amount determined under section 3 of this act
10 by:

11 (1) The amount of property taxes budgeted for approved bonds;

12 (2) The amount of property taxes needed to respond to an emergency
13 declared in the preceding year, as certified to the auditor;

14 (3) The amount of unused property tax request authority determined
15 in accordance with section 6 of this act;

16 (4) The amount of property taxes budgeted in support of (a) a
17 service relating to an imminent and significant threat to public safety
18 or public health that (i) was not previously provided by the political
19 subdivision and (ii) is the subject of an agreement or a modification of
20 an existing agreement executed after the operative date of this act,
21 whether provided by one of the parties to the agreement or by an
22 independent joint entity or joint public agency or (b) an interlocal
23 agreement relating to public safety;

24 (5) The increase in property tax request authority approved by the
25 legal voters as provided in section 5 of this act;

26 (6) The amount of property taxes budgeted for public safety services
27 as defined in section 13-320; and

28 (7) The amount of property taxes budgeted for county attorneys and
29 public defenders.

30 Sec. 5. (1) A political subdivision may increase its property tax
31 request authority over the amount determined under section 3 of this act

1 if such increase is approved by a majority of legal voters voting on the
2 issue at an election described in subsection (2) of this section. Such
3 issue shall be placed on the ballot (a) upon the recommendation of the
4 governing body of such political subdivision or (b) upon the receipt by
5 the county clerk or election commissioner of a petition requesting such
6 issue to be placed on the ballot which is signed by at least five percent
7 of the legal voters of the political subdivision. The recommendation of
8 the governing body or the petition of the legal voters shall include the
9 amount by which the political subdivision would increase its property tax
10 request authority over and above the amount determined under section 3 of
11 this act.

12 (2) Upon receipt of such recommendation or legal voter petition, the
13 county clerk or election commissioner shall place such issue on the
14 ballot at the next regularly scheduled election. The election shall be
15 held pursuant to the Election Act, and all costs shall be paid by the
16 political subdivision. The issue may be approved on the same question as
17 a vote to exceed the levy limits provided in section 77-3444. If a
18 majority of the votes cast on the issue are in favor of increasing the
19 political subdivision's property tax request authority, the political
20 subdivision shall be empowered to do so.

21 Sec. 6. A political subdivision may choose not to increase its
22 total property taxes levied by the full amount of the property tax
23 request authority allowed in a particular year. In such cases, the
24 political subdivision may carry forward to future budget years the amount
25 of unused property tax request authority, but accumulation of unused
26 property tax request authority shall not exceed an aggregate of five
27 percent of the total property tax request authority from the prior year.

28 Sec. 7. The auditor shall prepare forms to be used by political
29 subdivisions for the purpose of calculating property tax request
30 authority and unused property tax request authority. Each political
31 subdivision shall calculate such amounts and submit the forms to the

1 auditor on or before September 30, 2025, and on or before September 30 of
2 each year thereafter. If a political subdivision fails to submit such
3 forms to the auditor or if the auditor determines from such forms that a
4 political subdivision is not complying with the limits provided in the
5 Property Tax Growth Limitation Act, the auditor shall notify the
6 political subdivision and the State Treasurer of the noncompliance. The
7 State Treasurer shall then suspend distribution of state aid allocated to
8 the political subdivision until the political subdivision complies. The
9 funds shall be held for six months. If the political subdivision complies
10 within the six-month period, it shall receive the suspended funds. If the
11 political subdivision fails to comply within the six-month period, the
12 suspended funds shall be forfeited and shall be redistributed to other
13 recipients of the state aid or, in the case of homestead exemption
14 reimbursement, returned to the General Fund.

15 Sec. 8. The auditor may adopt and promulgate rules and regulations
16 to carry out the Property Tax Growth Limitation Act.

17 Sec. 9. Sections 9 to 12 of this act shall be known and may be
18 cited as the School District Property Tax Relief Act.

19 Sec. 10. The purpose of the School District Property Tax Relief Act
20 is to provide property tax relief for property taxes levied against real
21 property by school districts. The property tax relief will be made to
22 owners of real property in the form of a property tax credit.

23 Sec. 11. For purposes of the School District Property Tax Relief
24 Act:

25 (1) School district has the same meaning as in section 79-101; and

26 (2) School district taxes means property taxes levied on real
27 property in this state by a school district or multiple-district school
28 system, excluding any property taxes levied for bonded indebtedness and
29 any property taxes levied as a result of an override of limits on
30 property tax levies approved by voters pursuant to section 77-3444.

31 Sec. 12. (1) The School District Property Tax Relief Act shall

1 apply to tax year 2025 and each tax year thereafter. For tax year 2025,
2 the total amount of relief granted under the act shall be two billion
3 thirty-two million seven hundred ninety-six thousand three hundred ninety
4 dollars. For tax year 2026, the total amount of relief granted under the
5 act shall be two billion three hundred fifty-three million eight hundred
6 eighty-four thousand three hundred seventy dollars. For tax year 2027 and
7 each tax year thereafter, the total amount of relief granted under the
8 act shall be two billion seven hundred twenty-four million two hundred
9 twenty-seven thousand nine hundred eighty-two dollars. The relief shall
10 be in the form of property tax credits which appear on property tax
11 statements. Property tax credits granted under the act shall be credited
12 against the amount of property taxes owed to school districts.

13 (2) To determine the amount of the property tax credit for each
14 parcel, the county treasurer shall multiply the amount disbursed to the
15 county under subsection (4) of this section by the ratio of the school
16 district taxes levied on the parcel to the school district taxes levied
17 on all real property in the county. The amount so determined shall be the
18 property tax credit for that parcel.

19 (3) If the real property owner qualifies for a homestead exemption
20 under sections 77-3501 to 77-3529, the owner shall also be qualified for
21 the property tax credit provided in this section to the extent of any
22 remaining liability after calculation of the homestead exemption. If the
23 property tax credit provided in this section results in a property tax
24 liability on the homestead that is less than zero, the amount of the
25 credit which cannot be used by the taxpayer shall be returned to the
26 Property Tax Administrator by July 1 of the year the amount disbursed to
27 the county was disbursed. The Property Tax Administrator shall
28 immediately credit any funds returned under this subsection to the
29 Education Future Fund. Upon the return of any funds under this
30 subsection, the county treasurer shall electronically file a report with
31 the Property Tax Administrator, on a form prescribed by the Tax

1 Commissioner, indicating the amount of funds distributed to each school
2 district in the county in the year the funds were returned and the amount
3 of unused credits returned.

4 (4) The amount disbursed to each county under this section shall be
5 equal to the amount available for disbursement under subsection (1) of
6 this section multiplied by the ratio of the school district taxes levied
7 on all real property in the county to the school district taxes levied on
8 all real property in the state. By September 15, 2025, and by September
9 15 of each year thereafter, the Property Tax Administrator shall
10 determine the amount to be disbursed under this subsection to each county
11 and shall certify such amounts to the State Treasurer and to each county.
12 The disbursements to the counties shall occur in two equal payments, the
13 first on or before January 31 and the second on or before April 1.

14 (5) The county treasurer shall disburse amounts received under
15 subsection (4) of this section, which are credited against the amount of
16 property taxes owed to school districts, in the same manner as if such
17 funds had been received in the form of property tax payments for property
18 taxes owed to school districts, meaning any amounts attributable to
19 divided taxes pursuant to section 18-2147 of the Community Development
20 Law shall be remitted to the applicable authority for which such taxes
21 were divided.

22 (6) The Education Future Fund shall be used for purposes of making
23 the disbursements to counties required under subsection (4) of this
24 section.

25 Sec. 13. Sections 13 to 16 of this act shall be known and may be
26 cited as the Natural Resources District Tax Credit Act.

27 Sec. 14. The purpose of the Natural Resources District Tax Credit
28 Act is to provide property tax relief for property taxes levied against
29 real property by natural resources districts. The property tax relief
30 will be made to owners of real property in the form of a property tax
31 credit.

1 Sec. 15. For purposes of the Natural Resources District Tax Credit
2 Act:

3 (1) District taxes means property taxes levied on real property in
4 this state by a natural resources district, excluding any property taxes
5 levied for bonded indebtedness and any property taxes levied as a result
6 of an override of limits on property tax levies approved by voters
7 pursuant to section 77-3444; and

8 (2) Natural resources district means a natural resources district
9 operating pursuant to Chapter 2, article 32.

10 Sec. 16. (1) The Natural Resources District Tax Credit Act shall
11 apply to tax year 2025 and each tax year thereafter. The total amount of
12 relief granted under the act for each year shall be an amount equal to
13 one hundred percent of the district taxes levied for the year. The relief
14 shall be in the form of property tax credits which appear on property tax
15 statements. Property tax credits granted under the act shall be credited
16 against the amount of property taxes owed to natural resources districts.

17 (2) To determine the amount of the property tax credit for each
18 parcel, the county treasurer shall multiply the amount disbursed to the
19 county under subsection (4) of this section by the ratio of the district
20 taxes levied on the parcel to the district taxes levied on all real
21 property in the county. The amount so determined shall be the property
22 tax credit for that parcel.

23 (3) If the real property owner qualifies for a homestead exemption
24 under sections 77-3501 to 77-3529, the owner shall also be qualified for
25 the property tax credit provided in this section to the extent of any
26 remaining liability after calculation of the homestead exemption. If the
27 property tax credit provided in this section results in a property tax
28 liability on the homestead that is less than zero, the amount of the
29 credit which cannot be used by the taxpayer shall be returned to the
30 Property Tax Administrator by July 1 of the year the amount disbursed to
31 the county was disbursed. The Property Tax Administrator shall

1 immediately credit any funds returned under this subsection to the
2 General Fund. Upon the return of any funds under this subsection, the
3 county treasurer shall electronically file a report with the Property Tax
4 Administrator, on a form prescribed by the Tax Commissioner, indicating
5 the amount of funds distributed to each natural resources district in the
6 county in the year the funds were returned and the amount of unused
7 credits returned.

8 (4) The amount disbursed to each county under this section shall be
9 equal to the amount available for disbursement under subsection (1) of
10 this section multiplied by the ratio of the district taxes levied on all
11 real property in the county to the district taxes levied on all real
12 property in the state. By September 15, 2025, and by September 15 of each
13 year thereafter, the Property Tax Administrator shall determine the
14 amount to be disbursed under this subsection to each county and shall
15 certify such amounts to the State Treasurer and to each county. The
16 disbursements to the counties shall occur in two equal payments, the
17 first on or before January 31 and the second on or before April 1.

18 (5) The county treasurer shall disburse amounts received under
19 subsection (4) of this section, which are credited against the amount of
20 property taxes owed to natural resources districts, in the same manner as
21 if such funds had been received in the form of property tax payments for
22 property taxes owed to natural resources districts, meaning any amounts
23 attributable to divided taxes pursuant to section 18-2147 of the
24 Community Development Law shall be remitted to the applicable authority
25 for which such taxes were divided.

26 Sec. 17. Sections 17 to 21 of this act shall be known and may be
27 cited as the Agricultural and Manufacturing Machinery and Equipment
28 Excise Tax and Personal Property Exemption Act.

29 Sec. 18. For purposes of the Agricultural and Manufacturing
30 Machinery and Equipment Excise Tax and Personal Property Exemption Act:

31 (1) Any term shall have the same meaning as provided in the Nebraska

1 Revenue Act of 1967; and

2 (2) Qualified equipment means:

3 (a) Agricultural machinery and equipment purchased for use in
4 commercial agriculture; and

5 (b) Manufacturing machinery and equipment purchased for use in
6 manufacturing.

7 Sec. 19. (1) Beginning October 1, 2024, there is hereby imposed a
8 tax of two percent of the purchase price on the owner or lessor of
9 qualified equipment previously unused and to be placed in service in
10 Nebraska for the majority of its use in the first year of operation.

11 (2) The excise tax imposed by this section shall be the liability of
12 the purchaser, and the tax shall be collected by the county treasurer of
13 the county where the qualified equipment is placed in service. Any seller
14 or dealer who willfully understates the amount that was paid for the
15 qualified equipment shall be subject to a penalty of one thousand
16 dollars. The Tax Commissioner may request a certified copy of the
17 purchase invoice from any seller or dealer. Any seller or dealer who
18 fails or refuses to furnish such certified copy shall be guilty of a
19 misdemeanor and shall, upon conviction thereof, be punished by a fine of
20 not less than twenty-five dollars nor more than one hundred dollars. The
21 tax is due and payable to the county treasurer on or before December 31
22 of the calendar year in which the qualified equipment was purchased. The
23 county treasurer shall also collect from the purchaser interest and
24 penalties for any late payments as provided in the Nebraska Revenue Act
25 of 1967. The county treasurer shall report and remit the tax so collected
26 to the State Treasurer by the twentieth day of the following month. The
27 county treasurer, for his or her collection fee, shall deduct and
28 withhold, from all amounts required to be collected under this
29 subsection, the collection fee permitted to be deducted by any retailer
30 collecting a sales tax, all of which shall be deposited in the county
31 general fund, plus an additional amount equal to one-half of one percent

1 of all amounts in excess of six thousand dollars remitted each month.
2 Seventy-five percent of such additional amount shall be deposited in the
3 county general fund and twenty-five percent of such additional amount
4 shall be deposited in the county road fund. The collection fee for the
5 county treasurer shall be forfeited if the county treasurer violates any
6 rule or regulation pertaining to the collection of the excise tax imposed
7 by this section.

8 (3) The provisions of sections 77-2707 to 77-2711 relating to
9 deficiencies, confidentiality, refunds, penalties, interest, the
10 collection of delinquent amounts, and appeal procedures for the tax
11 imposed by section 77-2703 shall also apply to the excise tax imposed by
12 this section. The excise tax information may be shared with the county
13 assessor and the Department of Motor Vehicles.

14 (4) No refund of the excise tax imposed by this section shall be
15 allowed unless a claim for such refund is filed within the limitations
16 period provided for a refund of sales taxes.

17 (5) The Tax Commissioner shall prescribe the necessary forms and the
18 supporting documentation to be filed for the reporting and payment of the
19 excise tax imposed by this section.

20 (6) The Tax Commissioner may use electronic funds transfers to
21 collect the excise tax imposed by this section or to pay any refunds
22 allowed. The use of electronic funds transfers shall not change the
23 rights of any party from the rights such party would have if a different
24 method of payment was used.

25 Sec. 20. (1) For tax year 2024 and each tax year thereafter, every
26 person who is required to report and pay the excise tax on qualified
27 equipment under section 19 of this act shall receive an exemption from
28 taxation for such qualified equipment if a personal property return is
29 required to be filed under section 77-1229 for such equipment. Failure to
30 report such equipment on the personal property return required by section
31 77-1229 shall result in a forfeiture of the exemption for such equipment

1 for that year.

2 (2) Reimbursement to taxing subdivisions for tax revenue that will
3 be lost because of the personal property tax exemptions allowed in
4 subsection (1) of this section shall be as provided in this subsection.
5 The county assessor and county treasurer shall, on or before November 30,
6 2024, and on or before November 30 of each year thereafter, certify to
7 the Tax Commissioner, on forms prescribed by the Tax Commissioner, the
8 total tax revenue that will be lost to all taxing subdivisions within his
9 or her county from taxes levied and assessed in that year because of the
10 personal property tax exemptions allowed in subsection (1) of this
11 section. The county assessor and county treasurer may amend the
12 certification to show any change or correction in the total tax revenue
13 that will be lost until May 30 of the next succeeding year. The Tax
14 Commissioner shall, on or before January 1 next following the
15 certification, notify the Director of Administrative Services of the
16 amount so certified to be reimbursed by the state. Reimbursement of the
17 tax revenue lost shall be made to each county according to the
18 certification and shall be distributed in two approximately equal
19 installments on the last business day of February and the last business
20 day of June. The State Treasurer shall, on the business day preceding the
21 last business day of February and the last business day of June, notify
22 the Director of Administrative Services of the amount of funds available
23 in the General Fund to pay the reimbursement. The Director of
24 Administrative Services shall, on the last business day of February and
25 the last business day of June, draw warrants against funds appropriated.
26 Out of the amount received, the county treasurer shall distribute to each
27 of the taxing subdivisions within his or her county the full tax revenue
28 lost by each subdivision, except that one percent of such amount shall be
29 deposited in the county general fund.

30 (3) Each taxing subdivision shall, in preparing its annual or
31 biennial budget, take into account the amounts to be received under this

1 section.

2 Sec. 21. The Tax Commissioner may adopt and promulgate rules and
3 regulations to carry out the Agricultural and Manufacturing Machinery and
4 Equipment Excise Tax and Personal Property Exemption Act.

5 Sec. 22. (1) On or before July 31, 2025, each county that operates
6 and maintains a county jail shall certify to the Jail Standards Board the
7 actual cost of operating and maintaining such county jail for the most
8 recently completed fiscal year. The board shall have the authority to
9 request or obtain additional information and make a determination as to
10 the actual cost of operating and maintaining each county jail.

11 (2) No later than December 31, 2025, and no later than December 31
12 of each year thereafter, the Jail Standards Board shall reimburse each
13 county for a percentage of the cost of operating and maintaining county
14 jails. The amount to be reimbursed under this section shall be:

15 (a) For the reimbursement paid in 2025, twenty-five percent of the
16 amount certified under subsection (1) of this section; and

17 (b) For the reimbursement paid in 2026 and each year thereafter,
18 fifty percent of the amount certified under subsection (1) of this
19 section.

20 (3) The expenses of operating and maintaining a county jail shall
21 not be reimbursable under this section if the operation and maintenance
22 of the jail does not conform to the rules and regulations and directions
23 of the Jail Standards Board.

24 Sec. 23. Section 9-1,101, Revised Statutes Supplement, 2023, as
25 amended by Laws 2024, LB685, section 1, is amended to read:

26 9-1,101 (1) The Nebraska Bingo Act, the Nebraska County and City
27 Lottery Act, the Nebraska Lottery and Raffle Act, the Nebraska Pickle
28 Card Lottery Act, the Nebraska Small Lottery and Raffle Act, and section
29 9-701 shall be administered and enforced by the Charitable Gaming
30 Division of the Department of Revenue, which division is hereby created.
31 The Department of Revenue shall make annual reports to the Governor,

1 Legislature, Auditor of Public Accounts, and Attorney General on all tax
2 revenue received, expenses incurred, and other activities relating to the
3 administration and enforcement of such acts. The report submitted to the
4 Legislature shall be submitted electronically.

5 (2) The Charitable Gaming Operations Fund is hereby created. Any
6 money in the fund available for investment shall be invested by the state
7 investment officer pursuant to the Nebraska Capital Expansion Act and the
8 Nebraska State Funds Investment Act.

9 (3)(a) Forty percent of the taxes credited to the Charitable Gaming
10 Operations Fund ~~collected~~ pursuant to sections 9-239, 9-344, and 9-429,
11 and subdivision (1)(b) of section 9-648 shall be available to the
12 Charitable Gaming Division for administering and enforcing the acts
13 listed in subsection (1) of this section and providing administrative
14 support for the Nebraska Commission on Problem Gambling. The remaining
15 sixty percent shall be transferred to the General Fund. Any portion of
16 the forty percent not used by the division in the administration and
17 enforcement of such acts and section shall be distributed as provided in
18 this subsection.

19 (b) Beginning July 1, 2019, through June 30, 2025, on or before the
20 last day of the last month of each calendar quarter, the State Treasurer
21 shall transfer one hundred thousand dollars from the Charitable Gaming
22 Operations Fund to the Compulsive Gamblers Assistance Fund.

23 (c) Any money remaining in the Charitable Gaming Operations Fund
24 after the transfer pursuant to subdivision (b) of this subsection not
25 used by the Charitable Gaming Division in its administration and
26 enforcement duties pursuant to this section may be transferred to the
27 General Fund and the Compulsive Gamblers Assistance Fund at the direction
28 of the Legislature.

29 (4) The Tax Commissioner shall employ investigators who shall be
30 vested with the authority and power of a law enforcement officer to carry
31 out the laws of this state administered by the Tax Commissioner or the

1 Department of Revenue and to enforce sections 28-1101 to 28-1117 relating
2 to possession of a gambling device. For purposes of enforcing sections
3 28-1101 to 28-1117, the authority of the investigators shall be limited
4 to investigating possession of a gambling device, notifying local law
5 enforcement authorities, and reporting suspected violations to the county
6 attorney for prosecution.

7 (5) The Charitable Gaming Division may charge a fee for publications
8 and listings it produces. The fee shall not exceed the cost of
9 publication and distribution of such items. The division may also charge
10 a fee for making a copy of any record in its possession equal to the
11 actual cost per page. The division shall remit the fees to the State
12 Treasurer for credit to the Charitable Gaming Operations Fund.

13 (6) The taxes collected and available to the Charitable Gaming
14 Division pursuant to section 17 of this act shall be used by the division
15 for enforcement of the Mechanical Amusement Device Tax Act and
16 maintenance of the central server established pursuant to section 16 of
17 this act.

18 (7) For administrative purposes only, the Nebraska Commission on
19 Problem Gambling shall be located within the Charitable Gaming Division.
20 The division shall provide office space, furniture, equipment, and
21 stationery and other necessary supplies for the commission. Commission
22 staff shall be appointed, supervised, and terminated by the director of
23 the Gamblers Assistance Program pursuant to section 9-1004.

24 Sec. 24. Section 9-648, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 9-648 (1) Any county, city, or village which conducts a lottery
27 shall submit to the department on a quarterly basis a tax of five ~~two~~
28 percent of the gross proceeds. Such tax shall be remitted not later than
29 thirty days from the close of the preceding quarter on forms provided by
30 the department. The department shall remit the tax to the State Treasurer
31 for credit as follows:

1 (a) Sixty percent of the tax shall be credited to the Education
2 Future Fund; and

3 (b) Forty percent of the tax shall be credited to the Charitable
4 Gaming Operations Fund.

5 (2) All deficiencies of the tax imposed by this section shall accrue
6 interest and be subject to a penalty as provided for sales and use taxes
7 in the Nebraska Revenue Act of 1967.

8 Sec. 25. Section 13-324, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 13-324 (1) The Tax Commissioner shall administer all sales and use
11 taxes adopted under section 13-319. The Tax Commissioner may prescribe
12 forms and adopt and promulgate reasonable rules and regulations in
13 conformity with the Nebraska Revenue Act of 1967, as amended, for the
14 making of returns and for the ascertainment, assessment, and collection
15 of taxes. The county shall furnish a certified copy of the adopting or
16 repealing resolution to the Tax Commissioner in accordance with such
17 rules and regulations. The tax shall begin the first day of the next
18 calendar quarter which is at least one hundred twenty days following
19 receipt by the Tax Commissioner of the certified copy of the adopted
20 resolution. The Tax Commissioner shall provide at least sixty days'
21 notice of the adoption of the tax or a change in the rate to retailers.
22 Notice shall be provided to retailers within the county. Notice to
23 retailers may be provided through the website of the Department of
24 Revenue or by other electronic means.

25 (2) For resolutions containing a termination date, the termination
26 date is the first day of a calendar quarter. The county shall furnish a
27 certified statement to the Tax Commissioner no more than one hundred
28 eighty days and at least one hundred twenty days before the termination
29 date that the termination date stated in the resolution is still valid.
30 If the certified statement is not furnished within the prescribed time,
31 the tax shall remain in effect, and the Tax Commissioner shall continue

1 to collect the tax until the first day of the calendar quarter which is
2 at least one hundred twenty days after receipt of the certified statement
3 notwithstanding the termination date stated in the resolution. The Tax
4 Commissioner shall provide at least sixty days' notice of the termination
5 of the tax to retailers. Notice shall be provided to retailers within the
6 county. Notice to retailers may be provided through the website of the
7 department or other electronic means.

8 (3) The Tax Commissioner shall collect the sales and use tax
9 concurrently with collection of a state tax in the same manner as the
10 state tax is collected. The Tax Commissioner shall remit monthly the
11 proceeds of the tax to the counties imposing the tax, after deducting the
12 amount of refunds made and twenty-two ~~three~~ percent of the remainder as
13 an administrative fee necessary to defray the cost of collecting the tax
14 and the expenses incident thereto. The Tax Commissioner shall keep full
15 and accurate records of all money received and distributed. All receipts
16 from the twenty-two percent ~~three percent~~ administrative fee shall be
17 deposited in the state General Fund. For fiscal year 2024-25, the
18 counties imposing the tax shall be guaranteed to receive total net
19 taxable sales equal to the fiscal year 2023-24 net taxable sales amount
20 plus one percent. For each fiscal year thereafter, the guaranteed taxable
21 sales amount shall increase by one percent.

22 (4) Upon any claim of illegal assessment and collection, the
23 taxpayer has the same remedies provided for claims of illegal assessment
24 and collection of the state tax. It is the intention of the Legislature
25 that the provisions of law which apply to the recovery of state taxes
26 illegally assessed and collected apply to the recovery of sales and use
27 taxes illegally assessed and collected under section 13-319.

28 (5) Boundary changes or the adoption of a sales and use tax by an
29 incorporated municipality that affects any tax imposed by this section
30 shall be governed as provided in subsections (3) through (10) of section
31 77-27,143.

1 Sec. 26. Section 13-508, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 13-508 (1) After publication and hearing thereon and within the time
4 prescribed by law, each governing body shall file with and certify to the
5 levying board or boards on or before September 30 of each year or
6 September 30 of the final year of a biennial period and file with the
7 auditor a copy of the adopted budget statement which complies with
8 sections 13-518 to 13-522 or 79-1023 to 79-1030, if applicable, together
9 with the amount of the tax required to fund the adopted budget, setting
10 out separately (a) the amount to be levied for the payment of principal
11 or interest on bonds issued or authorized to be issued by the governing
12 body or the legal voters of the political subdivision and (b) the amount
13 to be levied for all other purposes. Proof of publication shall be
14 attached to the statements. For fiscal years prior to fiscal year
15 2017-18, learning communities shall also file a copy of such adopted
16 budget statement with member school districts on or before September 1 of
17 each year. If the prime rate published by the Federal Reserve Board is
18 ten percent or more at the time of the filing and certification required
19 under this subsection, the governing body, in certifying the amount
20 required, may make allowance for delinquent taxes not exceeding five
21 percent of the amount required plus the actual percentage of delinquent
22 taxes for the preceding tax year or biennial period and for the amount of
23 estimated tax loss from any pending or anticipated litigation which
24 involves taxation and in which tax collections have been or can be
25 withheld or escrowed by court order. For purposes of this section,
26 anticipated litigation shall be limited to the anticipation of an action
27 being filed by a taxpayer who or which filed a similar action for the
28 preceding year or biennial period which is still pending. Except for such
29 allowances, a governing body shall not certify an amount of tax more than
30 one percent greater or lesser than the amount determined under section
31 13-505.

1 (2) Each governing body shall use the certified taxable values as
2 provided by the county assessor pursuant to section 13-509 for the
3 current year in setting or certifying the levy. Each governing body may
4 designate one of its members to perform any duty or responsibility
5 required of such body by this section.

6 Sec. 27. Section 13-518, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 13-518 For purposes of sections 13-518 to 13-522:

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

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

23 (3) Governing body has the same meaning as in section 13-503, except
24 that for fiscal years beginning on or after July 1, 2025, such term shall
25 not include the governing body of any county, city, or village;

26 (4) Governmental unit means every political subdivision which has
27 authority to levy a property tax or authority to request levy authority
28 under section 77-3443, except that such term shall not include (a)
29 sanitary and improvement districts which have been in existence for five
30 years or less, (b) and school districts, or (c) for fiscal years
31 beginning on or after July 1, 2025, counties, cities, or villages;

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

8 (6) Restricted funds means (a) property tax, excluding any amounts
9 refunded to taxpayers, (b) payments in lieu of property taxes, (c) local
10 option sales taxes, (d) motor vehicle taxes, (e) state aid, (f) transfers
11 of surpluses from any user fee, permit fee, or regulatory fee if the fee
12 surplus is transferred to fund a service or function not directly related
13 to the fee and the costs of the activity funded from the fee, (g) any
14 funds excluded from restricted funds for the prior year because they were
15 budgeted for capital improvements but which were not spent and are not
16 expected to be spent for capital improvements, (h) the tax provided in
17 sections 77-27,223 to 77-27,227 beginning in the second fiscal year in
18 which the county will receive a full year of receipts, and (i) any excess
19 tax collections returned to the county under section 77-1776. Funds
20 received pursuant to the nameplate capacity tax levied under section
21 77-6203 for the first five years after a renewable energy generation
22 facility has been commissioned are nonrestricted funds; and

23 (7) State aid means:

24 (a) For all governmental units, state aid paid pursuant to sections
25 60-3,202 and 77-3523 and reimbursement provided pursuant to section
26 77-1239;

27 (b) For municipalities, state aid to municipalities paid pursuant to
28 sections 39-2501 to 39-2520, 60-3,190, and 77-27,139.04 and insurance
29 premium tax paid to municipalities;

30 (c) For counties, state aid to counties paid pursuant to sections
31 60-3,184 to 60-3,190, insurance premium tax paid to counties, and

1 reimbursements to counties from funds appropriated pursuant to section
2 29-3933;

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

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

7 (f) For local public health departments as defined in section
8 71-1626, state aid as distributed under section 71-1628.08.

9 Sec. 28. Section 13-2817, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 13-2817 (1) Any municipality that is within the boundaries of a
12 municipal county that is not merged into the municipal county shall be
13 required to pay the municipal county for services that were previously
14 provided by the county and are not ordinarily provided by a municipality.
15 Except as provided in subsection (2) of this section, the amount paid
16 shall be equal to the attributable cost of county services times a ratio,
17 the numerator of which is the total valuation of all municipalities that
18 are within the boundaries of the municipal county and the denominator of
19 which is the total valuation of the municipal county and all
20 municipalities and unconsolidated sanitary and improvement districts that
21 are within the boundaries of the municipal county that are not merged
22 into the municipal county, times a ratio the numerator of which is the
23 valuation of the particular municipality and the denominator of which is
24 the total valuation of all municipalities that are within the boundaries
25 of the municipal county, except that (a) the amount paid shall not exceed
26 the total taxable valuation of the municipality times forty-five
27 hundredths of one percent and (b) the municipality shall not be required
28 to pay the municipal county for fire protection or ambulance services.

29 (2) The amount paid for law enforcement by a municipality that is
30 within the boundaries of a municipal county but is not merged into the
31 municipal county shall be as follows: (a) If the county did not provide

1 law enforcement services prior to the formation of the municipal county
2 or if the municipality continues its own law enforcement services after
3 formation of the municipal county, the total cost of services budgeted by
4 the municipal county for law enforcement shall be the net cost of
5 services that are the express and exclusive duties and responsibilities
6 of the county sheriff by law times the same ratios calculated in
7 subsection (1) of this section; (b) if the municipality discontinues
8 providing law enforcement services after the formation of the municipal
9 county (i) the municipal county shall provide a level of service in such
10 municipality that is equal to the level provided in the area or areas of
11 the municipal county that were municipalities prior to the formation of
12 the municipal county and (ii) the municipality shall pay the municipal
13 county for the cost of county services for law enforcement as calculated
14 in subsection (1) of this section, except that for the first five years,
15 the amount shall be no more than the amount budgeted by the municipality
16 for law enforcement services in the last year the municipality provided
17 the services for itself; and (c) if the municipal county has deputized
18 the police force of the municipality to perform the express and exclusive
19 duties and responsibilities of the county sheriff by law, there shall be
20 no amount paid to the municipal county for law enforcement services.

21 (3) Disputes regarding the amounts any municipality that is within
22 the boundaries of a municipal county that is not merged into the
23 municipal county must pay to the municipal county for services that were
24 previously provided by the county and are not ordinarily provided by a
25 municipality shall be heard in the district court of such municipal
26 county.

27 (4) For purposes of this section and section 13-2818, attributable
28 cost of county services means the total budgeted cost of services that
29 were previously provided by the county for the immediately prior fiscal
30 year times a ratio, the numerator of which is the property tax request of
31 the municipal county or the county and all cities to be consolidated for

1 the prior fiscal year, not including any tax for bonded indebtedness, and
2 the denominator of which is the total revenue from all sources that was
3 ~~of the restricted funds as defined in section 13-518 plus inheritance~~
4 ~~taxes, fees, and charges and other revenue that were~~ budgeted for the
5 immediately prior fiscal year by the municipal county or the county and
6 all cities to be consolidated.

7 Sec. 29. Section 14-109, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 14-109 (1)(a) The city council of a city of the metropolitan class
10 shall have power to tax for revenue, license, and regulate any person
11 within the limits of the city by ordinance except as otherwise provided
12 in this section. Such tax may include both a tax for revenue and license.
13 The city council may raise revenue by levying and collecting a tax on any
14 occupation or business within the limits of the city. After March 27,
15 2014, any occupation tax imposed pursuant to this section shall make a
16 reasonable classification of businesses, users of space, or kinds of
17 transactions for purposes of imposing such tax, except that no occupation
18 tax shall be imposed on any transaction which is subject to tax under
19 section 53-160, 66-489, 66-489.02, 66-4,140, 66-4,145, 66-4,146, 77-2602,
20 or 77-4008 or which is exempt from tax under section 77-2704.24. ~~The~~
21 ~~occupation tax shall be imposed in the manner provided in section~~
22 ~~18-1208, except that section 18-1208 does not apply to an occupation tax~~
23 ~~subject to section 86-704.~~ All such taxes shall be uniform in respect to
24 the class upon which they are imposed. All scientific and literary
25 lectures and entertainments shall be exempt from taxation, as well as
26 concerts and all other musical entertainments given exclusively by the
27 citizens of the city. It shall be the duty of the city clerk to deliver
28 to the city treasurer a copy of the ordinance levying such tax.

29 (b) For purposes of this subsection, limits of the city does not
30 include the extraterritorial zoning jurisdiction of such city.

31 (2)(a) Except as otherwise provided in subdivision (c) of this

1 subsection, the city council shall also have the power to require any
2 individual whose primary residence or person who owns a place of business
3 which is within the limits of the city and that owns and operates a motor
4 vehicle within such limits to annually register such motor vehicle in
5 such manner as may be provided and to require such person to pay an
6 annual motor vehicle fee therefor and to require the payment of such fee
7 upon the change of ownership of such vehicle. All such fees which may be
8 provided for under this subsection shall be credited to a separate fund
9 of the city, thereby created, to be used exclusively for constructing,
10 repairing, maintaining, or improving streets, roads, alleys, public ways,
11 or parts of such streets, roads, alleys, or ways or for the amortization
12 of bonded indebtedness when created for such purposes.

13 (b) No motor vehicle fee shall be required under this subsection if
14 (i) a vehicle is used or stored but temporarily in such city for a period
15 of six months or less in a twelve-month period, (ii) an individual does
16 not have a primary residence or a person does not own a place of business
17 within the limits of the city and does not own and operate a motor
18 vehicle within the limits of the city, or (iii) an individual is a full-
19 time student attending a postsecondary institution within the limits of
20 the city and the motor vehicle's situs under the Motor Vehicle
21 Certificate of Title Act is different from the place at which he or she
22 is attending such institution.

23 (c) After December 31, 2012, no motor vehicle fee shall be required
24 of any individual whose primary residence is within the extraterritorial
25 zoning jurisdiction of such city or any person who owns a place of
26 business within such jurisdiction.

27 (d) For purposes of this subsection, limits of the city includes the
28 extraterritorial zoning jurisdiction of such city.

29 (3) For purposes of this section, person includes bodies corporate,
30 societies, communities, the public generally, individuals, partnerships,
31 limited liability companies, joint-stock companies, cooperatives, and

1 associations. Person does not include any federal, state, or local
2 government or any political subdivision thereof.

3 Sec. 30. Section 15-202, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 15-202 A city of the primary class shall have the power to levy
6 taxes for general revenue purposes on all property within the corporate
7 limits of the city taxable according to the laws of Nebraska and to levy
8 an occupation tax on public service property or corporations in such
9 amounts as may be proper and necessary, in the judgment of the mayor and
10 city council, for purposes of revenue. All such taxes shall be uniform
11 with respect to the class upon which they are imposed. The occupation tax
12 may be based upon a certain percentage of the gross receipts of such
13 public service corporation or upon such other basis as may be determined
14 upon by the mayor and city council. After March 27, 2014, any occupation
15 tax imposed pursuant to this section shall make a reasonable
16 classification of businesses, users of space, or kinds of transactions
17 for purposes of imposing such tax, except that no occupation tax shall be
18 imposed on any transaction which is subject to tax under section 53-160,
19 66-489, 66-489.02, 66-4,140, 66-4,145, 66-4,146, 77-2602, or 77-4008 or
20 which is exempt from tax under section 77-2704.24. ~~The occupation tax~~
21 ~~shall be imposed in the manner provided in section 18-1208, except that~~
22 ~~section 18-1208 does not apply to an occupation tax subject to section~~
23 ~~86-704.~~

24 Sec. 31. Section 15-203, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 15-203 A city of the primary class shall have power to raise revenue
27 by levying and collecting a license or occupation tax on any person,
28 partnership, limited liability company, corporation, or business within
29 the limits of the city and regulate the same by ordinance except as
30 otherwise provided in this section and in section 15-212. After March 27,
31 2014, any occupation tax imposed pursuant to this section shall make a

1 reasonable classification of businesses, users of space, or kinds of
2 transactions for purposes of imposing such tax, except that no occupation
3 tax shall be imposed on any transaction which is subject to tax under
4 section 53-160, 66-489, 66-489.02, 66-4,140, 66-4,145, 66-4,146, 77-2602,
5 or 77-4008 or which is exempt from tax under section 77-2704.24. ~~The~~
6 ~~occupation tax shall be imposed in the manner provided in section~~
7 ~~18-1208, except that section 18-1208 does not apply to an occupation tax~~
8 ~~subject to section 86-704.~~ All such taxes shall be uniform in respect to
9 the class upon which they are imposed. All scientific and literary
10 lectures and entertainments shall be exempt from such taxation as well as
11 concerts and all other musical entertainments given exclusively by the
12 citizens of the city.

13 Sec. 32. Section 16-205, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 16-205 A city of the first class may raise revenue by levying and
16 collecting a license or occupation tax on any person, partnership,
17 limited liability company, corporation, or business within the limits of
18 the city and may regulate the same by ordinance. After March 27, 2014,
19 any occupation tax imposed pursuant to this section shall make a
20 reasonable classification of businesses, users of space, or kinds of
21 transactions for purposes of imposing such tax, except that no occupation
22 tax shall be imposed on any transaction which is subject to tax under
23 section 53-160, 66-489, 66-489.02, 66-4,140, 66-4,145, 66-4,146, 77-2602,
24 or 77-4008 or which is exempt from tax under section 77-2704.24. ~~The~~
25 ~~occupation tax shall be imposed in the manner provided in section~~
26 ~~18-1208, except that section 18-1208 does not apply to an occupation tax~~
27 ~~subject to section 86-704.~~ All such taxes shall be uniform in respect to
28 the class upon which they are imposed. All scientific and literary
29 lectures and entertainments shall be exempt from such taxation as well as
30 concerts and all other musical entertainments given exclusively by the
31 citizens of the city.

1 Sec. 33. Section 17-525, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 17-525 Cities of the second class and villages shall have power to
4 raise revenue by levying and collecting a license tax on any occupation
5 or business within the limits of the city or village and regulate such
6 occupation or business by ordinance. After March 27, 2014, any occupation
7 tax imposed pursuant to this section shall make a reasonable
8 classification of businesses, users of space, or kinds of transactions
9 for purposes of imposing such tax, except that no occupation tax shall be
10 imposed on any transaction which is subject to tax under section 53-160,
11 66-489, 66-489.02, 66-4,140, 66-4,145, 66-4,146, 77-2602, or 77-4008 or
12 which is exempt from tax under section 77-2704.24. ~~The occupation tax~~
13 ~~shall be imposed in the manner provided in section 18-1208, except that~~
14 ~~section 18-1208 does not apply to an occupation tax subject to section~~
15 ~~86-704.~~ All such taxes shall be uniform in respect to the classes upon
16 which they are imposed. All scientific and literary lectures and
17 entertainments shall be exempt from such taxation, as well as concerts
18 and other musical entertainments given exclusively by the citizens of the
19 city or village.

20 Sec. 34. Section 22-417, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 22-417 (1) Any county may consolidate the office of ~~clerk of the~~
23 ~~district court,~~ county assessor, county clerk, county engineer, county
24 surveyor, or register of deeds, except that the consolidated officeholder
25 shall meet the qualifications of each office as required by law. The
26 consolidated office shall have the powers and duties provided by law for
27 each office consolidated. The county board may adopt a resolution for the
28 consolidation of any of such offices and submit the issue of the
29 consolidated office to the registered voters for approval at the next
30 general election or at a special election called for such purpose. The
31 county board shall hold a public hearing prior to adoption of a

1 resolution for the consolidation of offices and shall give notice of the
2 hearing by publication in a newspaper of general circulation in the
3 county once each week for three consecutive weeks prior to the hearing.
4 Final publication shall be within seven calendar days prior to the
5 hearing. The notice shall describe the offices to be consolidated and
6 that the holder of the offices to be consolidated shall have his or her
7 term of office end on the first Thursday after the first Tuesday in
8 January following the general election in which the holder of the
9 consolidated office is elected.

10 (2) The county board shall adopt the resolution for the
11 consolidation of offices by majority vote of the board and shall submit
12 the issue of consolidation to the registered voters for approval at the
13 next general election or at a special election called for such purpose.
14 For each consolidated office submitted for approval, the question shall
15 be submitted to the voters in substantially the following form:

16 "Shall (name of each office proposed to be consolidated) be
17 consolidated into one consolidated office according to the resolution
18 adopted by the county board of (name of county) on (date of adoption of
19 the resolution by the county board)? Yes No".

20 (3) If the majority of the registered voters in the county voting on
21 the question vote in favor of consolidation, the consolidated office
22 shall be filled at the next general election, and the terms of the
23 incumbents shall end on the first Thursday after the first Tuesday in
24 January following the general election in which the holder of the
25 consolidated office is elected.

26 (4) The term of a consolidated officer shall be four years or until
27 his or her successor is elected and qualified, except that the term of a
28 consolidated officer elected in the year 2000 or any fourth year
29 thereafter shall be two years or until his or her successor is elected
30 and qualified.

31 (5) Any election under this section shall be in accordance with the

1 Election Act.

2 Sec. 35. Section 23-120, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 23-120 (1)(a) ~~(1)~~ The county board shall acquire, purchase,
5 construct, renovate, remodel, furnish, equip, add to, improve, or provide
6 a suitable courthouse, jail, and other county buildings and a site or
7 sites for such buildings ~~therefor~~ and for such purposes borrow money and
8 issue the bonds of the county to pay for the same. Agreements entered
9 into under section 25-412.03 shall be deemed to be in compliance with
10 this section. The board shall keep such buildings in repair and provide
11 suitable rooms, ~~and~~ offices, furniture, and equipment for the
12 accommodation of the:

13 (i) Several ~~several~~ courts of record, Nebraska Workers' Compensation
14 Court or any judge thereof, Commissioner of Labor for the conduct and
15 operation of the state free employment service, county board, county
16 clerk, county treasurer, county sheriff, ~~clerk of the district court,~~
17 county surveyor, and county agricultural agent;

18 (ii) Clerk of the district court, including in counties in which the
19 clerk magistrate is performing the duties of the clerk of the district
20 court pursuant to section 24-507 or 32-524; and

21 (iii) County ~~, and~~ county attorney if the county attorney holds his
22 or her office at the county seat ~~and shall provide suitable furniture and~~
23 ~~equipment therefor.~~

24 (b) All such courts which desire such accommodation shall be
25 suitably housed in the courthouse.

26 (2) No levy exceeding (a) two million dollars in counties having in
27 excess of two hundred fifty thousand inhabitants, (b) one million dollars
28 in counties having in excess of one hundred thousand inhabitants and not
29 in excess of two hundred fifty thousand inhabitants, (c) three hundred
30 thousand dollars in counties having in excess of thirty thousand
31 inhabitants and not in excess of one hundred thousand inhabitants, or (d)

1 one hundred fifty thousand dollars in all other counties shall be made
2 within a one-year period for any of the purposes specified in subsection
3 (1) of this section without first submitting the proposition to a vote of
4 the people of the county at a general election or a special election
5 ordered by the board for that purpose and obtaining the approval of a
6 majority of the legal voters thereon.

7 (3)(a) The county board of any county in this state may, when
8 requested so to do by petition signed by at least a majority of the legal
9 voters in the county based on the average vote of the two preceding
10 general elections, make an annual levy of not to exceed seventeen and
11 five-tenths cents on each one hundred dollars upon the taxable value of
12 all the taxable property in the county for any of the purposes specified
13 in subsection (1) of this section.

14 (b) If a county on the day it first initiates a project for any of
15 the purposes specified in subsection (1) of this section had no bonded
16 indebtedness payable from its general fund levy, the county board may
17 make an annual levy of not to exceed five and two-tenths cents on each
18 one hundred dollars upon the taxable value of all the taxable property of
19 the county for a project or projects for any of the purposes specified in
20 subsection (1) of this section without the filing of a petition described
21 in subdivision (3)(a) of this section. The county board shall designate
22 the particular project for which such levy shall be expended, the period
23 of years, which shall not exceed twenty, for which the tax will be levied
24 for such project, and the number of cents of the levy for each year of
25 the levy thereof. The county board may designate more than one project
26 and levy a tax pursuant to this section for each such project,
27 concurrently or consecutively, as the case may be, if the aggregate levy
28 in each year and the duration of each levy will not exceed the
29 limitations specified in this subsection. Each levy for a project which
30 is authorized by this subdivision may be imposed for such duration
31 specified by the county board notwithstanding the contemporaneous

1 existence or subsequent imposition of any other levy or levies for
2 another project or projects imposed pursuant to this subdivision and
3 notwithstanding the subsequent issuance by the county of bonded
4 indebtedness payable from its general fund levy.

5 Sec. 36. Section 23-121, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 23-121 The county board shall provide and keep in repair, when the
8 finances of the county will permit, suitable fireproof safes for the
9 county clerk and county treasurer. It shall provide suitable books and
10 stationery for the use of the county board, county clerk, county
11 treasurer, county judge, sheriff, clerk of the district court, if
12 elected, county school administrator, county surveyor, and county
13 attorney.

14 Sec. 37. Section 24-337.04, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 24-337.04 A clerk of the district court elected after 2008 need not
17 be a resident of the county when he or she files for election as clerk of
18 the district court, but an elected a clerk of the district court shall
19 reside in a county for which he or she holds office.

20 Sec. 38. Section 24-507, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 24-507 (1) There shall be appointed a clerk magistrate to serve each
23 county. Clerk magistrates shall be appointed by the county judge, or
24 judges if the district has more than one county judge, and shall serve at
25 the pleasure of the county judge or judges, subject to personnel rules
26 adopted by the Supreme Court.

27 (2) The clerk magistrate shall be the clerk of the county court and
28 if appointed as clerk magistrate for more than one county shall be the
29 clerk of the county court for each county.

30 (3) In counties when the district court clerk or staff is
31 temporarily unavailable, the clerk magistrate as clerk of the county

1 court shall, under the direction of the district court judge and in
2 cooperation and agreement with the Supreme Court, State Court
3 Administrator, and clerk of the district court, assist the clerk of the
4 district court in the provision of district court services which would
5 otherwise require the presence of district court staff. Any agreement
6 entered into under this subsection must be signed and stipulated to by
7 the State Court Administrator, the county board, and the clerk of the
8 district court after obtaining input from the clerk of the county court,
9 a district court judge, a county court judge, and the county attorney.
10 Any agreement entered into under this subsection may include, but is not
11 limited to, financial considerations and scheduling.

12 (4) For purposes of this section, transition date means:

13 (a) January 1, 2026, for district court judicial district numbers 8,
14 11, and 12; and

15 (b) January 1, 2027, for district court judicial district numbers 1,
16 2, 3, 4, 5, 6, 7, 9, and 10.

17 (5) Before the transition date:

18 (a) ~~(4)~~ When an agreement has been reached pursuant to subdivision
19 (1)(b) of section 32-524 ~~or subsection (3) of section 32-524~~ for a clerk
20 magistrate as clerk of the county court to be ex officio clerk of the
21 district court, the clerk magistrate shall perform the duties required by
22 law of the clerk of the district court under the direction of the
23 district court judge for the county and the State Court Administrator;
24 and -

25 (b) In any county in which the office of clerk of the district court
26 was eliminated as provided in subdivision (1)(d) of section 32-524, the
27 clerk magistrate shall perform the duties required by law of the clerk of
28 the district court under the direction of the district court judge for
29 the county and the State Court Administrator.

30 (6) On and after the transition date:

31 (a) In any county in which, as of the transition date, the duties of

1 the clerk of the district court were being performed by the county clerk
2 as ex officio clerk of the district court, such duties shall be
3 transferred to the clerk magistrate for such county, who shall perform
4 the duties required by law of the clerk of the district court under the
5 direction of the district court judge for the county and the State Court
6 Administrator;

7 (b) In any county in which, as of the transition date, an agreement
8 was in effect pursuant to subdivision (1)(b) of section 32-524 between
9 the county board of such county and the State Court Administrator
10 pursuant to which the clerk magistrate acted as ex officio clerk of the
11 district court and performed the duties of such officer:

12 (i) The agreement shall terminate as of the transition date; and

13 (ii) The clerk magistrate for such county shall perform the duties
14 required by law of the clerk of the district court under the direction of
15 the district court judge for the county and the State Court
16 Administrator;

17 (c) In any county in which, as of the transition date, the duties of
18 the clerk of the district court were being performed by the clerk
19 magistrate pursuant to subdivision (5)(b) of this section and subdivision
20 (1)(d) of section 32-524, the clerk magistrate shall continue to perform
21 the duties required by law of the clerk of the district court under the
22 direction of the district court judge for the county and the State Court
23 Administrator; and

24 (d) In any county in which, on or after the transition date, the
25 office of clerk of the district court is eliminated as provided in
26 subsection (2) of section 32-524, the duties of the clerk of the district
27 court shall be transferred to the clerk magistrate for such county, who
28 shall perform the duties required by law of the clerk of the district
29 court under the direction of the district court judge for the county and
30 the State Court Administrator.

31 (7) At any time before, on, or after the transition date, in a

1 county in which the duties of the clerk of the district court are
2 performed by the clerk magistrate:

3 (a) The county board of such county may request in writing that the
4 State Court Administrator review office space provided by the county for
5 the court to determine if the court has adequate office space within the
6 county-owned buildings. The State Court Administrator shall respond in
7 writing to such request within thirty days after receiving the request.
8 The final decision with respect to maintaining, increasing, or reducing
9 office space provided by such county shall be made by the county board;

10 (b) All furniture, computers, equipment, and personal property owned
11 by the county to perform the clerk of the district court function prior
12 to a transfer of such duties to the clerk magistrate shall remain the
13 property of the county, and all books, files, and similar records related
14 to such duties shall be transferred to the State Court Administrator; and

15 (c) All financial records and bank accounts related to clerk of the
16 district court functions shall be transferred to the Supreme Court.

17 (8) Nothing in this section shall prevent a review and subsequent
18 reduction in staffing by the State Court Administrator or Supreme Court.

19 Sec. 39. Section 29-3933, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 29-3933 (1) Any county which intends to request reimbursement for a
22 portion of its expenditures for its indigent defense system must comply
23 with this section.

24 (2) In order to assist the Commission on Public Advocacy in its
25 budgeting process for determining future reimbursement amounts, after
26 July 1, 2002, and before July 15, 2002, and for each year thereafter in
27 which the county intends to seek reimbursement for a portion of its
28 expenditures for indigent defense services in felony cases for the next
29 fiscal year, the county shall present to the Commission on Public
30 Advocacy (a) a plan, in a format approved by the commission, describing
31 how the county intends to provide indigent defense services in felony

1 cases, (b) a statement of intent declaring that the county intends to
2 comply with the standards set by the commission for felony cases and that
3 the county intends to apply for reimbursement, and (c) a projection of
4 the total dollar amount of expenditures for that county's indigent
5 defense services in felony cases for the next fiscal year.

6 (3) The commission may conduct whatever investigation is necessary
7 and may require certifications by key individuals in the criminal justice
8 system, in order to determine if the county is in compliance with the
9 standards. If a county is certified by the commission as having met the
10 standards established by the commission for felony cases, the county
11 shall be eligible for reimbursement according to the following schedule
12 and procedures: The county clerk of the county seeking reimbursement may
13 submit, on a quarterly basis, a certified request to the commission, for
14 reimbursement from funds appropriated by the Legislature, for an amount
15 equal to one-fourth of the county's actual expenditures for indigent
16 defense services in felony cases.

17 (4) Upon certification by the county clerk of the amount of the
18 expenditures, and a determination by the commission that the request is
19 in compliance with the standards set by the commission for felony cases,
20 the commission shall quarterly authorize an amount of reimbursement to
21 the county as set forth in this section.

22 (5) If the appropriated funds are insufficient in any quarter to
23 meet the amount needed for full payment of all county reimbursements for
24 net expenditures that are certified for that quarter, the commission
25 shall pay the counties their pro rata share of the remaining funds based
26 upon the percentage of the county's certified request in comparison to
27 the total certified requests for that quarter.

28 (6) For purposes of section 13-519, for any year in which a county
29 first seeks reimbursement from funds appropriated by the Legislature or
30 has previously qualified for reimbursement and is seeking additional
31 reimbursement for improving its indigent criminal defense program, the

1 last prior year's total of restricted funds shall be the last prior
2 year's total of restricted funds plus any increased amount budgeted for
3 indigent defense services that is required to develop a plan and meet the
4 standards necessary to qualify for reimbursement of expenses from funds
5 appropriated by the Legislature. This subsection applies to fiscal years
6 beginning prior to July 1, 2025.

7 Sec. 40. Section 32-524, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 32-524 (1) Before the transition date as defined in section 24-507
10 Except as provided in section 22-417:

11 (a) In counties having a population of seven thousand inhabitants or
12 more, there shall be elected one clerk of the district court at the
13 statewide general election in 1962 and every four years thereafter; ~~and~~

14 (b) In counties having a population of less than seven thousand
15 inhabitants, there shall be elected a clerk of the district court at the
16 first statewide general election following a determination by the county
17 board and the district judge for the county that such officer should be
18 elected and each four years thereafter. When such a determination is not
19 made in such a county, the county clerk shall be ex officio clerk of the
20 district court and perform the duties of such ~~by law devolving upon that~~
21 officer, unless there is an agreement between the State Court
22 Administrator and the county board that the clerk magistrate ~~of the~~
23 ~~county court~~ for such county shall be the ex officio clerk of the
24 district court and perform such duties; ~~-~~

25 (c) ~~(2)~~ In any county upon presentation of a petition to the county
26 board (i) ~~(a)~~ not less than sixty days before the statewide general
27 election in 1976 or every four years thereafter, (ii) ~~(b)~~ signed by
28 registered voters of the county equal in numbers to at least fifteen
29 percent of the total vote cast for Governor at the most recent
30 gubernatorial election in the county, secured in not less than two-fifths
31 of the townships or precincts of the county, and (iii) ~~(c)~~ asking that

1 the question of not electing a clerk of the district court in the county
2 be submitted to the registered voters of the county therein, the county
3 board, at the next statewide general election, shall order the submission
4 of the question to the registered voters of the county. The form of
5 submission upon the ballot shall be as follows:

6 For election of a clerk of the district court;

7 Against election of a clerk of the district court; -

8 (d) (3) If a majority of the votes cast on the question under
9 subdivision (1)(c) of this section are against the election of a clerk of
10 the district court in such county; -

11 (i) The clerk magistrate for such county shall perform the duties
12 required by law of the clerk of the district court under the direction of
13 the district court judge for the county and the State Court
14 Administrator; and

15 (ii) The shall be performed by the county clerk, unless there is an
16 agreement between the State Court Administrator and the county board that
17 the clerk of the county court for such county shall be the ex officio
18 clerk of the district court and perform such duties, and the office of
19 clerk of the district court shall either cease with the expiration of the
20 term of the incumbent or continue to be abolished if no such office
21 exists at such time; and -

22 (e) (4) If a majority of the votes cast on the question under
23 subdivision (1)(c) of this section are in favor of the election of a
24 clerk of the district court, the office shall continue or a clerk of the
25 district court shall be elected at the next statewide general election as
26 provided in subdivision (1)(a) or (b) subsection (1) of this section.

27 (2) On and after the transition date as defined in section 24-507:

28 (a) In a county with a population of seven thousand inhabitants or
29 more, there shall be elected a clerk of the district court at the
30 statewide general election in 1962 and every four years thereafter unless
31 the registered voters of the county have voted against election of a

1 clerk of the district court;

2 (b) In a county with a population of less than seven thousand
3 inhabitants:

4 (i) If such county had an elected clerk of the district court as of
5 the transition date, there shall be elected a clerk of the district court
6 unless the registered voters of the county have voted against election of
7 a clerk of the district court; and

8 (ii) If, as of the transition date, the duties of the clerk of the
9 district court were being performed by the county clerk or clerk
10 magistrate as described in subdivision (6)(a), (b), or (c) of section
11 24-507, the clerk magistrate shall perform the duties required by law of
12 the clerk of the district court under the direction of the district court
13 judge for the county and the State Court Administrator;

14 (c) In any county that has an elected clerk of the district court,
15 upon presentation of a petition to the county board (i) not less than
16 sixty days before the statewide general election in 1976 or every four
17 years thereafter, (ii) signed by registered voters of the county equal in
18 number to at least fifteen percent of the total vote cast for Governor at
19 the most recent gubernatorial election in the county, secured in not less
20 than two-fifths of the townships or precincts of the county, and (iii)
21 asking that the question of not electing a clerk of the district court in
22 the county be submitted to the registered voters of the county, the
23 county board shall, at the next statewide general election, order the
24 submission of the question to the registered voters of the county. The
25 form of submission upon the ballot shall be as follows:

26 For election of a clerk of the district court;

27 Against election of a clerk of the district court;

28 (d) If a majority of the votes cast on the question under
29 subdivision (2)(c) of this section are against the election of a clerk of
30 the district court in such county:

31 (i) The clerk magistrate for such county shall perform the duties

1 required by law of the clerk of the district court under the direction of
2 the district court judge for the county and the State Court
3 Administrator; and

4 (ii) The office of clerk of the district court shall cease with the
5 expiration of the term of the incumbent; and

6 (e) If a majority of the votes cast on the question under
7 subdivision (2)(c) of this section are in favor of the election of a
8 clerk of the district court, the office shall continue.

9 (3) For an elected clerk of the district court:

10 (a) ~~(5)~~ The term of the clerk of the district court shall be four
11 years or until his or her successor is elected and qualified; -

12 (b) The clerk of the district court shall meet the qualifications
13 found in section 24-337.04; and -

14 (c) The clerk of the district court shall be elected on the partisan
15 ballot.

16 Sec. 41. Section 33-106.02, Revised Statutes Cumulative Supplement,
17 2022, is amended to read:

18 33-106.02 (1) The clerk of the district court of each county shall
19 not retain for his or her own use any fees, revenue, perquisites, or
20 receipts, fixed, enumerated, or provided in this or any other section of
21 the statutes of the State of Nebraska or any fees authorized by federal
22 law to be collected or retained by a county official.

23 (2) In a county that has an elected clerk of the district court:

24 (a) The clerk shall on or before the fifteenth day of each month
25 make a report to the county board, under oath, showing the different
26 items of such fees, revenue, perquisites, or receipts received, from
27 whom, at what time, and for what service, and the total amount received
28 by such officer since the last report, and also the amount received for
29 the current year; and -

30 (b) ~~(2)~~ The clerk shall account for and pay any fees, revenue,
31 perquisites, or receipts not later than the fifteenth day of the month

1 following the calendar month in which such fees, revenue, perquisites, or
2 receipts were received in the following manner:

3 (i) (a) Of the forty-two-dollar docket fee imposed pursuant to
4 section 33-106, ~~one dollar shall be remitted to the State Treasurer for~~
5 ~~credit to the General Fund and six dollars shall be remitted to the State~~
6 ~~Treasurer for credit to the Nebraska Retirement Fund for Judges through~~
7 ~~June 30, 2021. Beginning July 1, 2021, seven dollars of such forty-two-~~
8 ~~dollar docket fee shall be remitted to the State Treasurer for credit to~~
9 the Nebraska Retirement Fund for Judges;

10 (ii) (b) Of the twenty-seven-dollar docket fee imposed for appeal of
11 a criminal case to the district court pursuant to section 33-106, two
12 dollars shall be remitted to the State Treasurer for credit to the
13 Nebraska Retirement Fund for Judges; and

14 (iii) (c) The remaining fees, revenue, perquisites, or receipts
15 shall be credited to the general fund of the county.

16 (3) In a county in which the duties of the clerk of the district
17 court are being performed by the clerk magistrate pursuant to section
18 24-507 or 32-524, the clerk magistrate shall account for and pay any
19 fees, revenue, perquisites, or receipts not later than the fifteenth day
20 of the month following the calendar month in which such fees, revenue,
21 perquisites, or receipts were received in the following manner:

22 (a) Of the forty-two-dollar docket fee imposed pursuant to section
23 33-106, seven dollars shall be remitted to the State Treasurer for credit
24 to the Nebraska Retirement Fund for Judges;

25 (b) Of the twenty-seven-dollar docket fee imposed for appeal of a
26 criminal case to the district court pursuant to section 33-106, two
27 dollars shall be remitted to the State Treasurer for credit to the
28 Nebraska Retirement Fund for Judges; and

29 (c) The remaining fees, revenue, perquisites, or receipts shall be
30 credited to the general fund of the county.

31 Sec. 42. Section 43-512.05, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 43-512.05 (1) It shall be the duty of the clerks of the district
3 courts to furnish the Department of Health and Human Services monthly
4 statistical information and any other information required by the
5 department to properly account for child, spousal, and medical support
6 payments.

7 (2)(a) In a county that has an elected clerk of the district court,
8 the clerk of the each district court shall negotiate and enter into a
9 written agreement with the department in order to receive reimbursement
10 for the costs incurred in carrying out sections 43-512 to 43-512.10 and
11 43-512.12 to 43-512.18.

12 (b) In a county in which the duties of the clerk of the district
13 court are being performed by the clerk magistrate pursuant to section
14 24-507 or 32-524, the State Court Administrator shall negotiate and enter
15 into a written agreement with the department in order to receive
16 reimbursement for the direct costs incurred by the clerk magistrate in
17 carrying out sections 43-512 to 43-512.10 and 43-512.12 to 43-512.18.

18 (3) (2) The department and the governing board of the county, county
19 attorney, or authorized attorney may enter into a written agreement
20 regarding the determination of paternity and child, spousal, and medical
21 support enforcement for the purpose of implementing such sections 43-512
22 to 43-512.10 and 43-512.12 to 43-512.18. Paternity shall be established
23 when it can be determined that the collection of child support is
24 feasible.

25 (4) (3) The department shall adopt and promulgate rules and
26 regulations regarding the rate and manner of reimbursement for costs
27 incurred in carrying out such sections 43-512 to 43-512.10 and 43-512.12
28 to 43-512.18, taking into account relevant federal law, available federal
29 funds, and any appropriations made by the Legislature.

30 (5)(a) In a county that has an elected clerk of the district court,
31 any Any reimbursement funds shall be added to the budgets of those county

1 officials who have performed the services as called for in the
2 cooperative agreements and carried over from year to year as required by
3 law.

4 (b) In a county in which the duties of the clerk of the district
5 court are being performed by the clerk magistrate pursuant to section
6 24-507 or 32-524, any federal fund reimbursement received for direct
7 costs as provided in subdivision (2)(b) of this section shall be
8 transferred to the State Treasurer for credit to Agency 5 - Supreme
9 Court.

10 Sec. 43. Section 53-160, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 53-160 (1)(a) ~~(1)~~ For the purpose of raising revenue, a tax is
13 imposed upon the privilege of engaging in business as a manufacturer or a
14 wholesaler at a rate of:

15 (i) Thirty-one cents per gallon on all beer manufactured and sold by
16 such manufacturer or shipped for sale in this state by such wholesaler in
17 the course of such business;

18 (ii) Ninety-five cents per gallon for wine manufactured and sold by
19 such manufacturer or shipped for sale in this state by such wholesaler in
20 the course of such business, except for wines produced and released from
21 bond in farm wineries;

22 (iii) Six cents per gallon for wine produced and released from bond
23 in farm wineries manufactured and sold by such manufacturer or shipped
24 for sale in this state by such wholesaler in the course of such business;

25 (iv) Two dollars and seventy cents per gallon on alcohol and spirits
26 that are manufactured by a manufacturer that either manufactures and
27 sells in this state, or ships in this state via a wholesaler in the
28 course of such business, one hundred thousand gallons of alcohol or
29 spirits or less within such calendar year; and

30 (v) Seven dollars per gallon on alcohol and spirits that are
31 manufactured by a manufacturer that either manufactures and sells in this

1 state, or ships in this state via a wholesaler in the course of such
2 business, more than one hundred thousand gallons of alcohol or spirits
3 within such calendar year.

4 ~~thirty-one cents per gallon on all beer; ninety-five cents per~~
5 ~~gallon for wine, except for wines produced and released from bond in farm~~
6 ~~wineries; six cents per gallon for wine produced and released from bond~~
7 ~~in farm wineries; and three dollars and seventy-five cents per gallon on~~
8 ~~alcohol and spirits manufactured and sold by such manufacturer or shipped~~
9 ~~for sale in this state by such wholesaler in the course of such business.~~

10 (b) The gallonage tax imposed by this subsection shall be imposed
11 only on alcoholic liquor upon which a federal excise tax is imposed.

12 (2) Manufacturers or wholesalers of alcoholic liquor shall be exempt
13 from the payment of the gallonage tax on such alcoholic liquor upon
14 satisfactory proof, including bills of lading furnished to the commission
15 by affidavit or otherwise as the commission may require, that such
16 alcoholic liquor was manufactured in this state but shipped out of the
17 state for sale and consumption outside this state.

18 (3) Dry wines or fortified wines manufactured or shipped into this
19 state solely and exclusively for sacramental purposes and uses shall not
20 be subject to the gallonage tax.

21 (4) The gallonage tax shall not be imposed upon any alcoholic
22 liquor, whether manufactured in or shipped into this state, when sold to
23 a licensed nonbeverage user for use in the manufacture of any of the
24 following when such products are unfit for beverage purposes: Patent and
25 proprietary medicines and medicinal, antiseptic, and toilet preparations;
26 flavoring extracts, syrups, food products, and confections or candy;
27 scientific, industrial, and chemical products, except denatured alcohol;
28 or products for scientific, chemical, experimental, or mechanical
29 purposes.

30 (5) The gallonage tax shall not be imposed upon the privilege of
31 engaging in any business in interstate commerce or otherwise, which

1 business may not, under the Constitution and statutes of the United
2 States, be made the subject of taxation by this state.

3 (6) The gallonage tax shall be in addition to all other occupation
4 or privilege taxes imposed by this state or by any municipal corporation
5 or political subdivision thereof.

6 (7) The commission shall collect the gallonage tax and shall account
7 for and remit to the State Treasurer at least once each week all money
8 collected pursuant to this section. If any alcoholic liquor manufactured
9 in or shipped into this state is sold to a licensed manufacturer or
10 wholesaler of this state to be used solely as an ingredient in the
11 manufacture of any beverage for human consumption, the tax imposed upon
12 such manufacturer or wholesaler shall be reduced by the amount of the
13 taxes which have been paid as to such alcoholic liquor so used under the
14 Nebraska Liquor Control Act. The net proceeds of all revenue arising
15 under this section shall be credited to the General Fund, except that the
16 amount of gallonage tax revenue derived pursuant to subdivision (1)(a)(v)
17 of this section from a rate in excess of three dollars and seventy-five
18 cents per gallon shall be credited to the Education Future Fund.

19 Sec. 44. Section 72-2305, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 72-2305 For joint projects described in subdivision (2)(a) of
22 section 72-2303, the principal amount of bonds which may be issued by a
23 qualified public agency under the Public Facilities Construction and
24 Finance Act shall not exceed five million dollars as to the total
25 principal amount of such bonds which may be outstanding at any time, and
26 the annual amounts due by reason of such bonds from each qualified public
27 agency shall not exceed five percent of the total revenue from all
28 sources ~~restricted funds~~ of the obligated qualified public agency in the
29 year prior to issuance. The principal amount of bonds of qualified public
30 agencies in the aggregate issued for any one such joint project shall not
31 exceed five million dollars.

1 Sec. 45. Section 72-2306, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 72-2306 For joint projects described in subdivision (2)(b) of
4 section 72-2303, the principal amount of bonds which may be issued by a
5 qualified public agency under the Public Facilities Construction and
6 Finance Act shall not exceed two hundred fifty thousand dollars for
7 cities of the metropolitan and primary classes, one hundred thousand
8 dollars for counties, cities of the first class, school districts,
9 educational service units, and community colleges, and fifty thousand
10 dollars for cities of the second class and villages, as to the total
11 principal amount of such bonds which may be outstanding at any time, and
12 the annual amounts due by reason of such bonds from each qualified public
13 agency shall not exceed five percent of the total revenue from all
14 sources ~~restricted funds~~ of the obligated qualified public agency in the
15 year prior to issuance. The principal amount of bonds of a qualified
16 public agency in the aggregate issued for any one such joint project
17 shall not exceed two hundred ~~and~~ fifty thousand dollars for cities of the
18 metropolitan and primary classes and one hundred thousand dollars for
19 counties, cities of the first class, cities of the second class,
20 villages, school districts, educational service units, and community
21 colleges.

22 Sec. 46. Section 77-202, Revised Statutes Cumulative Supplement,
23 2022, as amended by Laws 2024, LB874, section 10, and Laws 2024, LB1317,
24 section 73, is amended to read:

25 77-202 (1) The following property shall be exempt from property
26 taxes:

27 (a) Property of the state and its governmental subdivisions to the
28 extent used or being developed for use by the state or governmental
29 subdivision for a public purpose. For purposes of this subdivision:

30 (i) Property of the state and its governmental subdivisions means
31 (A) property held in fee title by the state or a governmental subdivision

1 or (B) property beneficially owned by the state or a governmental
2 subdivision in that it is used for a public purpose and is being acquired
3 under a lease-purchase agreement, financing lease, or other instrument
4 which provides for transfer of legal title to the property to the state
5 or a governmental subdivision upon payment of all amounts due thereunder.
6 If the property to be beneficially owned by a governmental subdivision
7 has a total acquisition cost that exceeds the threshold amount or will be
8 used as the site of a public building with a total estimated construction
9 cost that exceeds the threshold amount, then such property shall qualify
10 for an exemption under this section only if the question of acquiring
11 such property or constructing such public building has been submitted at
12 a primary, general, or special election held within the governmental
13 subdivision and has been approved by the voters of the governmental
14 subdivision. For purposes of this subdivision, threshold amount means the
15 greater of fifty thousand dollars or six-tenths of one percent of the
16 total actual value of real and personal property of the governmental
17 subdivision that will beneficially own the property as of the end of the
18 governmental subdivision's prior fiscal year; and

19 (ii) Public purpose means use of the property (A) to provide public
20 services with or without cost to the recipient, including the general
21 operation of government, public education, public safety, transportation,
22 public works, civil and criminal justice, public health and welfare,
23 developments by a public housing authority, parks, culture, recreation,
24 community development, and cemetery purposes, or (B) to carry out the
25 duties and responsibilities conferred by law with or without
26 consideration. Public purpose does not include leasing of property to a
27 private party unless the lease of the property is at fair market value
28 for a public purpose. Leases of property by a public housing authority to
29 low-income individuals as a place of residence are for the authority's
30 public purpose;

31 (b) Unleased property of the state or its governmental subdivisions

1 which is not being used or developed for use for a public purpose but
2 upon which a payment in lieu of taxes is paid for public safety, rescue,
3 and emergency services and road or street construction or maintenance
4 services to all governmental units providing such services to the
5 property. Except as provided in Article VIII, section 11, of the
6 Constitution of Nebraska, the payment in lieu of taxes shall be based on
7 the proportionate share of the cost of providing public safety, rescue,
8 or emergency services and road or street construction or maintenance
9 services unless a general policy is adopted by the governing body of the
10 governmental subdivision providing such services which provides for a
11 different method of determining the amount of the payment in lieu of
12 taxes. The governing body may adopt a general policy by ordinance or
13 resolution for determining the amount of payment in lieu of taxes by
14 majority vote after a hearing on the ordinance or resolution. Such
15 ordinance or resolution shall nevertheless result in an equitable
16 contribution for the cost of providing such services to the exempt
17 property;

18 (c) Property owned by and used exclusively for agricultural and
19 horticultural societies;

20 (d)(i) Property owned by educational, religious, charitable, or
21 cemetery organizations, or any organization for the exclusive benefit of
22 any such educational, religious, charitable, or cemetery organization,
23 and used exclusively for educational, religious, charitable, or cemetery
24 purposes, when such property is not (A) owned or used for financial gain
25 or profit to either the owner or user, (B) used for the sale of alcoholic
26 liquors for more than twenty hours per week, or (C) owned or used by an
27 organization which discriminates in membership or employment based on
28 race, color, or national origin.

29 (ii) For purposes of subdivision (1)(d) of this section:

30 (A) Educational organization means (I) an institution operated
31 exclusively for the purpose of offering regular courses with systematic

1 instruction in academic, vocational, or technical subjects or assisting
2 students through services relating to the origination, processing, or
3 guarantying of federally reinsured student loans for higher education,
4 (II) a museum or historical society operated exclusively for the benefit
5 and education of the public, or (III) a nonprofit organization that owns
6 or operates a child care facility; and

7 (B) Charitable organization includes (I) an organization operated
8 exclusively for the purpose of the mental, social, or physical benefit of
9 the public or an indefinite number of persons and (II) a fraternal
10 benefit society organized and licensed under sections 44-1072 to
11 44-10,109.

12 (iii) The property tax exemption authorized in subdivision (1)(d)(i)
13 of this section shall apply to any skilled nursing facility as defined in
14 section 71-429, nursing facility as defined in section 71-424, or
15 assisted-living facility as defined in section 71-5903 that provides
16 housing for medicaid beneficiaries, except that the exemption amount for
17 such property shall be a percentage of the property taxes that would
18 otherwise be due. Such percentage shall be equal to the average
19 percentage of occupied beds in the facility provided to medicaid
20 beneficiaries over the most recent three-year period.

21 (iv) The property tax exemption authorized in subdivision (1)(d)(i)
22 of this section shall apply to a building that (A) is owned by a
23 charitable organization, (B) is made available to students in attendance
24 at an educational institution, and (C) is recognized by such educational
25 institution as approved student housing, except that the exemption shall
26 only apply to the commons area of such building, including any common
27 rooms and cooking and eating facilities; and

28 (e) Household goods and personal effects not owned or used for
29 financial gain or profit to either the owner or user.

30 (2) The increased value of land by reason of shade and ornamental
31 trees planted along the highway shall not be taken into account in the

1 valuation of land.

2 (3) Tangible personal property which is not depreciable tangible
3 personal property as defined in section 77-119 shall be exempt from
4 property tax.

5 (4) Motor vehicles, trailers, and semitrailers required to be
6 registered for operation on the highways of this state shall be exempt
7 from payment of property taxes.

8 (5) Business and agricultural inventory shall be exempt from the
9 personal property tax. For purposes of this subsection, business
10 inventory includes personal property owned for purposes of leasing or
11 renting such property to others for financial gain only if the personal
12 property is of a type which in the ordinary course of business is leased
13 or rented thirty days or less and may be returned at the option of the
14 lessee or renter at any time and the personal property is of a type which
15 would be considered household goods or personal effects if owned by an
16 individual. All other personal property owned for purposes of leasing or
17 renting such property to others for financial gain shall not be
18 considered business inventory.

19 (6) Any personal property exempt pursuant to subsection (2) of
20 section 77-4105 or section 77-5209.02 shall be exempt from the personal
21 property tax.

22 (7) Livestock shall be exempt from the personal property tax.

23 (8) Any personal property exempt pursuant to the Nebraska Advantage
24 Act or the Imagine Nebraska Act shall be exempt from the personal
25 property tax.

26 (9) Any depreciable tangible personal property used directly in the
27 generation of electricity using wind as the fuel source shall be exempt
28 from the property tax levied on depreciable tangible personal property.
29 Any depreciable tangible personal property used directly in the
30 generation of electricity using solar, biomass, or landfill gas as the
31 fuel source shall be exempt from the property tax levied on depreciable

1 tangible personal property if such depreciable tangible personal property
2 was installed on or after January 1, 2016, and has a nameplate capacity
3 of one hundred kilowatts or more. Depreciable tangible personal property
4 used directly in the generation of electricity using wind, solar,
5 biomass, or landfill gas as the fuel source includes, but is not limited
6 to, wind turbines, rotors and blades, towers, solar panels, trackers,
7 generating equipment, transmission components, substations, supporting
8 structures or racks, inverters, and other system components such as
9 wiring, control systems, switchgears, and generator step-up transformers.

10 (10) Any tangible personal property that is acquired by a person
11 operating a data center located in this state, that is assembled,
12 engineered, processed, fabricated, manufactured into, attached to, or
13 incorporated into other tangible personal property, both in component
14 form or that of an assembled product, for the purpose of subsequent use
15 at a physical location outside this state by the person operating a data
16 center shall be exempt from the personal property tax. Such exemption
17 extends to keeping, retaining, or exercising any right or power over
18 tangible personal property in this state for the purpose of subsequently
19 transporting it outside this state for use thereafter outside this state.
20 For purposes of this subsection, data center means computers, supporting
21 equipment, and other organized assembly of hardware or software that are
22 designed to centralize the storage, management, or dissemination of data
23 and information, environmentally controlled structures or facilities or
24 interrelated structures or facilities that provide the infrastructure for
25 housing the equipment, such as raised flooring, electricity supply,
26 communication and data lines, Internet access, cooling, security, and
27 fire suppression, and any building housing the foregoing.

28 (11) For tax years prior to tax year 2020, each person who owns
29 property required to be reported to the county assessor under section
30 77-1201 shall be allowed an exemption amount as provided in the Personal
31 Property Tax Relief Act. For tax years prior to tax year 2020, each

1 person who owns property required to be valued by the state as provided
2 in section 77-601, 77-682, 77-801, or 77-1248 shall be allowed a
3 compensating exemption factor as provided in the Personal Property Tax
4 Relief Act.

5 (12)(a) Broadband equipment shall be exempt from the personal
6 property tax if such broadband equipment is:

7 (i) Deployed in an area funded in whole or in part by funds from the
8 Broadband Equity, Access, and Deployment Program, authorized by the
9 federal Infrastructure Investment and Jobs Act, Public Law 117-58; or

10 (ii) Deployed in a qualified census tract located within the
11 corporate limits of a city of the metropolitan class and being utilized
12 to provide end-users with access to the Internet at speeds of at least
13 one hundred megabits per second for downloading and at least one hundred
14 megabits per second for uploading.

15 (b) An owner of broadband equipment seeking an exemption under this
16 section shall apply for an exemption to the county assessor on or before
17 December 31 of the year preceding the year for which the exemption is to
18 begin. If the broadband equipment meets the criteria described in this
19 subsection, the county assessor shall approve the application within
20 thirty calendar days after receiving the application. The application
21 shall be on forms prescribed by the Tax Commissioner.

22 (c) For purposes of this subsection:

23 (i) Broadband communications service means telecommunications
24 service as defined in section 86-121, video programming as defined in 47
25 U.S.C. 522, as such section existed on January 1, 2024, or Internet
26 access as defined in section 1104 of the federal Internet Tax Freedom
27 Act, Public Law 105-277;

28 (ii) Broadband equipment means machinery or equipment used to
29 provide broadband communications service and includes, but is not limited
30 to, wires, cables, fiber, conduits, antennas, poles, switches, routers,
31 amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers,

1 transmitters, circuit cards, insulating and protective materials and
2 cases, power equipment, backup power equipment, diagnostic equipment,
3 storage devices, modems, and other general central office or headend
4 equipment, such as channel cards, frames, and cabinets, or equipment used
5 in successor technologies, including items used to monitor, test,
6 maintain, enable, or facilitate qualifying equipment, machinery,
7 software, ancillary components, appurtenances, accessories, or other
8 infrastructure that is used in whole or in part to provide broadband
9 communications service. Machinery or equipment used to produce broadband
10 communications service does not include personal consumer electronics,
11 including, but not limited to, smartphones, computers, and tablets; and

12 (iii) Qualified census tract means a qualified census tract as
13 defined in 26 U.S.C. 42(d)(5)(B)(ii)(I), as such section existed on
14 January 1, 2024.

15 (13) Any personal property receiving an exemption pursuant to the
16 Agricultural and Manufacturing Machinery and Equipment Excise Tax and
17 Personal Property Exemption Act shall be exempt from the personal
18 property tax.

19 Sec. 47. Section 77-382, Revised Statutes Cumulative Supplement,
20 2022, is amended to read:

21 77-382 (1) The department shall prepare a tax expenditure report
22 describing (a) the basic provisions of the Nebraska tax laws, (b) the
23 actual or estimated revenue loss caused by the exemptions, deductions,
24 exclusions, deferrals, credits, and preferential rates in effect on July
25 1 of each year and allowed under Nebraska's tax structure and in the
26 property tax, (c) the actual or estimated revenue loss caused by failure
27 to impose sales and use tax on services purchased for nonbusiness use,
28 and (d) the elements which make up the tax base for state and local
29 income, including income, sales and use, property, and miscellaneous
30 taxes.

31 (2) The department shall review the major tax exemptions for which

1 state general funds are used to reduce the impact of revenue lost due to
2 a tax expenditure. The report shall indicate an estimate of the amount of
3 the reduction in revenue resulting from the operation of all tax
4 expenditures. The report shall list each tax expenditure relating to
5 sales and use tax under the following categories:

6 (a) Agriculture, which shall include a separate listing for the
7 following items: Agricultural machinery; agricultural chemicals; seeds
8 sold to commercial producers; water for irrigation and manufacturing;
9 commercial artificial insemination; ~~mineral oil as dust suppressant~~;
10 animal grooming; oxygen for use in aquaculture; animal life whose
11 products constitute food for human consumption; and grains;

12 (b) Business across state lines, which shall include a separate
13 listing for the following items: Property shipped out-of-state;
14 fabrication labor for items to be shipped out-of-state; property to be
15 transported out-of-state; property purchased in other states to be used
16 in Nebraska; aircraft delivery to an out-of-state resident or business;
17 state reciprocal agreements for industrial machinery; and property taxed
18 in another state;

19 (c) Common carrier and logistics, which shall include a separate
20 listing for the following items: Railroad rolling stock and repair parts
21 ~~and services~~; common or contract carriers and repair parts ~~and services~~;
22 common or contract carrier accessories; and common or contract carrier
23 safety equipment;

24 (d) Consumer goods, which shall include a separate listing for the
25 following items: Motor vehicles and motorboat trade-ins; merchandise
26 trade-ins; certain medical equipment and medicine; newspapers;
27 laundromats; ~~telefloral deliveries~~; motor vehicle discounts for the
28 disabled; and political campaign fundraisers;

29 (e) Energy, which shall include a separate listing for the following
30 items: Motor fuels; energy used in industry; energy used in agriculture;
31 aviation fuel; and minerals, oil, and gas severed from real property;

1 (f) Food, which shall include a separate listing for the following
2 items: Food for home consumption; Supplemental Nutrition Assistance
3 Program; school lunches; meals sold by hospitals; meals sold by
4 institutions at a flat rate; food for the elderly, handicapped, and
5 Supplemental Security Income recipients; and meals sold by churches;

6 (g) General business, which shall include a separate listing for the
7 following items: Component and ingredient parts; manufacturing machinery;
8 containers; film rentals; molds and dies; syndicated programming;
9 intercompany sales; intercompany leases; sale of a business or farm
10 machinery; and transfer of property in a change of business ownership;

11 (h) Lodging and shelter, which shall include a separate listing for
12 the following item: Room rentals by certain institutions;

13 (i) Miscellaneous, which shall include a separate listing for the
14 following items: Cash discounts and coupons; separately stated finance
15 charges; casual sales; lease-to-purchase agreements; and separately
16 stated taxes;

17 (j) Nonprofits, governments, and exempt entities, which shall
18 include a separate listing for the following items: Purchases by
19 political subdivisions of the state; purchases by churches and nonprofit
20 colleges and medical facilities; purchasing agents for public real estate
21 construction improvements; contractor as purchasing agent for public
22 agencies; ~~Nebraska lottery~~; admissions to school events; sales on Native
23 American Indian reservations; school-supporting fundraisers; ~~fine art~~
24 ~~purchases by a museum~~; purchases by the Nebraska State Fair Board;
25 purchases by the Nebraska Investment Finance Authority ~~and licensees of~~
26 ~~the State Racing and Gaming Commission~~; purchases by the United States
27 Government; public records; and sales by religious organizations;

28 (k) Recent sales tax expenditures, which shall include a separate
29 listing for each sales tax expenditure created by statute or rule and
30 regulation after July 19, 2012;

31 (l) Services purchased for nonbusiness use, which shall include a

1 separate listing for each such service, including, but not limited to,
2 the following items: Motor vehicle cleaning, maintenance, and repair
3 services; ~~cleaning and repair of clothing;~~ cleaning, maintenance, and
4 repair of ~~other~~ tangible personal property; maintenance, painting, and
5 repair of real property; entertainment admissions; personal care
6 services; ~~lawn care, gardening, and landscaping services;~~ pet-related
7 services; ~~storage and moving services;~~ household utilities; ~~other~~
8 personal services; ~~taxi, limousine, and other transportation services;~~
9 legal services; and accounting services; ~~other professional services;~~ and
10 ~~other real estate services;~~ and

11 (m) Telecommunications, which shall include a separate listing for
12 the following items: Prepaid Telecommunications access charges; prepaid
13 calling arrangements; ~~conference bridging services;~~ and nonvoice data
14 services.

15 (3) It is the intent of the Legislature that nothing in the Tax
16 Expenditure Reporting Act shall cause the valuation or assessment of any
17 property exempt from taxation on the basis of its use exclusively for
18 religious, educational, or charitable purposes.

19 Sec. 48. Section 77-1632, Revised Statutes Supplement, 2023, is
20 amended to read:

21 77-1632 (1) If the annual assessment of property would result in an
22 increase in the total property taxes levied by a county, city, village,
23 school district, learning community, sanitary and improvement district,
24 natural resources district, educational service unit, or community
25 college, as determined using the previous year's rate of levy, such
26 political subdivision's property tax request for the current year shall
27 be no more than its property tax request in the prior year, and the
28 political subdivision's rate of levy for the current year shall be
29 decreased accordingly when such rate is set by the county board of
30 equalization pursuant to section 77-1601. The governing body of the
31 political subdivision shall pass a resolution or ordinance to set the

1 amount of its property tax request after holding the public hearing
2 required in subsection (3) of this section. If the governing body of a
3 political subdivision seeks to set its property tax request at an amount
4 that exceeds its property tax request in the prior year, it may do so,
5 subject to the limitations provided in the School District Property Tax
6 Limitation Act and the Property Tax Growth Limitation Act, to the extent
7 ~~allowed by law~~ after holding the public hearing required in subsection
8 (3) of this section and by passing a resolution or ordinance that
9 complies with subsection (4) of this section. If any county, city, school
10 district, or community college seeks to increase its property tax request
11 by more than the allowable growth percentage, such political subdivision
12 shall comply with the requirements of section 77-1633 in lieu of the
13 requirements in subsections (3) and (4) of this section.

14 (2) If the annual assessment of property would result in no change
15 or a decrease in the total property taxes levied by a county, city,
16 village, school district, learning community, sanitary and improvement
17 district, natural resources district, educational service unit, or
18 community college, as determined using the previous year's rate of levy,
19 such political subdivision's property tax request for the current year
20 shall be no more than its property tax request in the prior year, and the
21 political subdivision's rate of levy for the current year shall be
22 adjusted accordingly when such rate is set by the county board of
23 equalization pursuant to section 77-1601. The governing body of the
24 political subdivision shall pass a resolution or ordinance to set the
25 amount of its property tax request after holding the public hearing
26 required in subsection (3) of this section. If the governing body of a
27 political subdivision seeks to set its property tax request at an amount
28 that exceeds its property tax request in the prior year, it may do so,
29 subject to the limitations provided in the School District Property Tax
30 Limitation Act and the Property Tax Growth Limitation Act, to the extent
31 ~~allowed by law~~ after holding the public hearing required in subsection

1 (3) of this section and by passing a resolution or ordinance that
2 complies with subsection (4) of this section. If any county, city, school
3 district, or community college seeks to increase its property tax request
4 by more than the allowable growth percentage, such political subdivision
5 shall comply with the requirements of section 77-1633 in lieu of the
6 requirements in subsections (3) and (4) of this section.

7 (3) The resolution or ordinance required under this section shall
8 only be passed after a special public hearing called for such purpose is
9 held and after notice is published in a newspaper of general circulation
10 in the area of the political subdivision at least four calendar days
11 prior to the hearing. For purposes of such notice, the four calendar days
12 shall include the day of publication but not the day of hearing. If the
13 political subdivision's total operating budget, not including reserves,
14 does not exceed ten thousand dollars per year or twenty thousand dollars
15 per biennial period, the notice may be posted at the governing body's
16 principal headquarters. The hearing notice shall contain the following
17 information: The certified taxable valuation under section 13-509 for the
18 prior year, the certified taxable valuation under section 13-509 for the
19 current year, and the percentage increase or decrease in such valuations
20 from the prior year to the current year; the dollar amount of the prior
21 year's tax request and the property tax rate that was necessary to fund
22 that tax request; the property tax rate that would be necessary to fund
23 last year's tax request if applied to the current year's valuation; the
24 proposed dollar amount of the tax request for the current year and the
25 property tax rate that will be necessary to fund that tax request; the
26 percentage increase or decrease in the property tax rate from the prior
27 year to the current year; and the percentage increase or decrease in the
28 total operating budget from the prior year to the current year.

29 (4) Any resolution or ordinance setting a political subdivision's
30 property tax request under this section at an amount that exceeds the
31 political subdivision's property tax request in the prior year shall

1 include, but not be limited to, the following information:

2 (a) The name of the political subdivision;

3 (b) The amount of the property tax request;

4 (c) The following statements:

5 (i) The total assessed value of property differs from last year's
6 total assessed value by percent;

7 (ii) The tax rate which would levy the same amount of property taxes
8 as last year, when multiplied by the new total assessed value of
9 property, would be \$..... per \$100 of assessed value;

10 (iii) The (name of political subdivision) proposes to adopt a
11 property tax request that will cause its tax rate to be \$..... per \$100
12 of assessed value; and

13 (iv) Based on the proposed property tax request and changes in other
14 revenue, the total operating budget of (name of political subdivision)
15 will (increase or decrease) last year's budget by percent; and

16 (d) The record vote of the governing body in passing such resolution
17 or ordinance.

18 (5) Any resolution or ordinance setting a property tax request under
19 this section shall be certified and forwarded to the county clerk on or
20 before October 15 of the year for which the tax request is to apply.

21 Sec. 49. Section 77-1633, Revised Statutes Supplement, 2023, is
22 amended to read:

23 77-1633 (1) For purposes of this section, political subdivision
24 means any county, city, school district, or community college.

25 (2) If any political subdivision seeks to increase its property tax
26 request by more than the allowable growth percentage, such political
27 subdivision may do so, subject to the limitations provided in the School
28 District Property Tax Limitation Act and the Property Tax Growth
29 Limitation Act, if the following requirements are met to the extent
30 allowed by law if:

31 (a) A public hearing is held and notice of such hearing is provided

1 in compliance with subsection (3) of this section; and

2 (b) The governing body of such political subdivision passes a
3 resolution or an ordinance that complies with subsection (4) of this
4 section.

5 (3)(a) Each political subdivision within a county that seeks to
6 increase its property tax request by more than the allowable growth
7 percentage shall participate in a joint public hearing. Each such
8 political subdivision shall designate one representative to attend the
9 joint public hearing on behalf of the political subdivision. If a
10 political subdivision includes area in more than one county, the
11 political subdivision shall be deemed to be within the county in which
12 the political subdivision's principal headquarters are located. At such
13 hearing, there shall be no items on the agenda other than discussion on
14 each political subdivision's intent to increase its property tax request
15 by more than the allowable growth percentage.

16 (b) At least one elected official from each participating political
17 subdivision shall attend the joint public hearing. An elected official
18 may be the designated representative from a participating political
19 subdivision. The presence of a quorum or the participation of elected
20 officials at the joint public hearing does not constitute a meeting as
21 defined by section 84-1409 of the Open Meetings Act.

22 (c) The joint public hearing shall be held on or after September 14
23 and prior to September 24 and before any of the participating political
24 subdivisions file their adopted budget statement pursuant to section
25 13-508.

26 (d) The joint public hearing shall be held after 6 p.m. local time
27 on the relevant date.

28 (e) The joint public hearing shall be organized by the county clerk
29 or his or her designee. At the joint public hearing, the designated
30 representative of each political subdivision shall give a brief
31 presentation on the political subdivision's intent to increase its

1 property tax request by more than the allowable growth percentage and the
2 effect of such request on the political subdivision's budget. The
3 presentation shall include:

4 (i) The name of the political subdivision;

5 (ii) The amount of the property tax request; and

6 (iii) The following statements:

7 (A) The total assessed value of property differs from last year's
8 total assessed value by percent;

9 (B) The tax rate which would levy the same amount of property taxes
10 as last year, when multiplied by the new total assessed value of
11 property, would be \$..... per \$100 of assessed value;

12 (C) The (name of political subdivision) proposes to adopt a property
13 tax request that will cause its tax rate to be \$..... per \$100 of
14 assessed value;

15 (D) Based on the proposed property tax request and changes in other
16 revenue, the total operating budget of (name of political subdivision)
17 will exceed last year's by percent; and

18 (E) To obtain more information regarding the increase in the
19 property tax request, citizens may contact the (name of political
20 subdivision) at (telephone number and email address of political
21 subdivision).

22 (f) Any member of the public shall be allowed to speak at the joint
23 public hearing and shall be given a reasonable amount of time to do so.

24 (g) Notice of the joint public hearing shall be provided:

25 (i) By sending a postcard to all affected property taxpayers. The
26 postcard shall be sent to the name and address to which the property tax
27 statement is mailed;

28 (ii) By posting notice of the hearing on the home page of the
29 relevant county's website, except that this requirement shall only apply
30 if the county has a population of more than ten thousand inhabitants; and

31 (iii) By publishing notice of the hearing in a legal newspaper in or

1 of general circulation in the relevant county.

2 (h) Each political subdivision that participates in the joint public
3 hearing shall electronically send the information prescribed in
4 subdivision (3)(i) of this section to the county assessor by September 4.
5 The county clerk shall notify the county assessor of the date, time, and
6 location of the joint public hearing no later than September 4. The
7 county clerk shall notify each participating political subdivision of the
8 date, time, and location of the joint public hearing. The county assessor
9 shall send the information required to be included on the postcards
10 pursuant to subdivision (3)(i) of this section to a printing service
11 designated by the county board. The initial cost for printing the
12 postcards shall be paid from the county general fund. Such postcards
13 shall be mailed at least seven calendar days before the joint public
14 hearing. The cost of creating and mailing the postcards, including staff
15 time, materials, and postage, shall be charged proportionately to the
16 political subdivisions participating in the joint public hearing based on
17 the total number of parcels in each participating political subdivision.
18 Each participating political subdivision shall also maintain a
19 prominently displayed and easily accessible link on the home page of the
20 political subdivision's website to the political subdivision's proposed
21 budget, except that this requirement shall not apply if the political
22 subdivision is a county with a population of less than ten thousand
23 inhabitants, a city with a population of less than one thousand
24 inhabitants, or, for joint public hearings prior to January 1, 2024, a
25 school district.

26 (i) The postcard sent under this subsection and the notice posted on
27 the county's website, if required under subdivision (3)(g)(ii) of this
28 section, and published in the newspaper shall include the date, time, and
29 location for the joint public hearing, a listing of and telephone number
30 for each political subdivision that will be participating in the joint
31 public hearing, and the amount of each participating political

1 subdivision's property tax request. The postcard shall also contain the
2 following information:

3 (i) The following words in capitalized type at the top of the
4 postcard: NOTICE OF PROPOSED TAX INCREASE;

5 (ii) The name of the county that will hold the joint public hearing,
6 which shall appear directly underneath the capitalized words described in
7 subdivision (3)(i)(i) of this section;

8 (iii) The following statement: The following political subdivisions
9 are proposing a revenue increase which would result in an overall
10 increase in property taxes in (insert current tax year). THE ACTUAL TAX
11 ON YOUR PROPERTY MAY INCREASE OR DECREASE. This notice contains estimates
12 of the tax on your property as a result of this revenue increase. These
13 estimates are calculated on the basis of the proposed (insert current tax
14 year) data. The actual tax on your property may vary from these
15 estimates.

16 (iv) The parcel number for the property;

17 (v) The name of the property owner and the address of the property;

18 (vi) The property's assessed value in the previous tax year;

19 (vii) The amount of property taxes due in the previous tax year for
20 each participating political subdivision;

21 (viii) The property's assessed value for the current tax year;

22 (ix) The amount of property taxes due for the current tax year for
23 each participating political subdivision;

24 (x) The change in the amount of property taxes due for each
25 participating political subdivision from the previous tax year to the
26 current tax year; and

27 (xi) The following statement: To obtain more information regarding
28 the tax increase, citizens may contact the political subdivision at the
29 telephone number provided in this notice.

30 (4) After the joint public hearing required in subsection (3) of
31 this section, the governing body of each participating political

1 subdivision shall pass an ordinance or resolution to set such political
2 subdivision's property tax request. If the political subdivision is
3 increasing its property tax request over the amount from the prior year,
4 including any increase in excess of the allowable growth percentage, then
5 such ordinance or resolution shall include, but not be limited to, the
6 following information:

7 (a) The name of the political subdivision;

8 (b) The amount of the property tax request;

9 (c) The following statements:

10 (i) The total assessed value of property differs from last year's
11 total assessed value by percent;

12 (ii) The tax rate which would levy the same amount of property taxes
13 as last year, when multiplied by the new total assessed value of
14 property, would be \$..... per \$100 of assessed value;

15 (iii) The (name of political subdivision) proposes to adopt a
16 property tax request that will cause its tax rate to be \$..... per \$100
17 of assessed value; and

18 (iv) Based on the proposed property tax request and changes in other
19 revenue, the total operating budget of (name of political subdivision)
20 will exceed last year's by percent; and

21 (d) The record vote of the governing body in passing such resolution
22 or ordinance.

23 (5) Any resolution or ordinance setting a property tax request under
24 this section shall be certified and forwarded to the county clerk on or
25 before October 15 of the year for which the tax request is to apply.

26 (6) The county clerk, or his or her designee, shall prepare a report
27 which shall include:

28 (a) The names of the designated representatives of the political
29 subdivisions participating in the joint public hearing;

30 (b) The name and address of each individual who spoke at the joint
31 public hearing, unless the address requirement is waived to protect the

1 security of the individual, and the name of any organization represented
2 by each such individual;

3 (c) The name of each political subdivision that participated in the
4 joint public hearing;

5 (d) The real growth value and real growth percentage for each
6 participating political subdivision;

7 (e) The amount each participating political subdivision seeks to
8 increase its property tax request in excess of the allowable growth
9 percentage; and

10 (f) The number of individuals who signed in to attend the joint
11 public hearing.

12 Such report shall be delivered to the political subdivisions
13 participating in the joint public hearing within ten days after such
14 hearing.

15 Sec. 50. Section 77-1701, Revised Statutes Supplement, 2023, is
16 amended to read:

17 77-1701 (1) The county treasurer shall be ex officio county
18 collector of all taxes levied within the county. The county board shall
19 designate a county official to mail or otherwise deliver a statement of
20 the amount of taxes due and a notice that special assessments are due, to
21 the last-known address of the person, firm, association, or corporation
22 against whom such taxes or special assessments are assessed or to the
23 lending institution or other party responsible for paying such taxes or
24 special assessments. Such statement shall clearly indicate, for each
25 political subdivision, the levy rate and the amount of taxes due to fund
26 public safety services as defined in section 13-320, county attorneys,
27 and public defenders. Such statement shall also clearly indicate, for
28 each political subdivision, the levy rate and the amount of taxes due as
29 the result of principal or interest payments on bonds issued by the
30 political subdivision and shall show such rate and amount separate from
31 any other levy. When taxes on real property are delinquent for a prior

1 year, the county treasurer shall indicate this information on the current
2 year tax statement in bold letters. The information provided shall inform
3 the taxpayer that delinquent taxes and interest are due for the prior
4 year or years and shall indicate the specific year or years for which
5 such taxes and interest remain unpaid. The language shall read "Back
6 Taxes and Interest Due For", followed by numbers to indicate each year
7 for which back taxes and interest are due and a statement indicating that
8 failure to pay the back taxes and interest may result in the loss of the
9 real property. Failure to receive such statement or notice shall not
10 relieve the taxpayer from any liability to pay such taxes or special
11 assessments and any interest or penalties accrued thereon. In any county
12 in which a city of the metropolitan class is located, all statements of
13 taxes shall also include notice that special assessments for cutting
14 weeds, removing litter, and demolishing buildings are due.

15 (2) Notice that special assessments are due shall not be required
16 for special assessments levied by sanitary and improvement districts
17 organized under Chapter 31, article 7, except that such notice may be
18 provided by the county at the discretion of the county board or by the
19 sanitary and improvement district with the approval of the county board.

20 (3) A statement of the amount of taxes due and a notice that special
21 assessments are due shall not be required to be mailed or otherwise
22 delivered pursuant to subsection (1) of this section if the total amount
23 of the taxes and special assessments due is less than two dollars.
24 Failure to receive the statement or notice shall not relieve the taxpayer
25 from any liability to pay the taxes or special assessments but shall
26 relieve the taxpayer from any liability for interest or penalties. Taxes
27 and special assessments of less than two dollars shall be added to the
28 amount of taxes and special assessments due in subsequent years and shall
29 not be considered delinquent until the total amount is two dollars or
30 more.

31 Sec. 51. Section 77-1776, Revised Statutes Cumulative Supplement,

1 2022, is amended to read:

2 77-1776 Any political subdivision which has received proceeds from a
3 levy imposed on all taxable property within an entire county which is in
4 excess of that requested by the political subdivision under the Property
5 Tax Request Act as a result of a clerical error or mistake shall, in the
6 fiscal year following receipt, return the excess tax collections, net of
7 the collection fee, to the county. By July 31 of the fiscal year
8 following the receipt of any excess tax collections, the county treasurer
9 shall certify to the political subdivision the amount to be returned. For
10 fiscal years beginning prior to July 1, 2025, such ~~Such~~ excess tax
11 collections shall be restricted funds in the budget of the county that
12 receives the funds under section 13-518.

13 Sec. 52. Section 77-2602, Revised Statutes Cumulative Supplement,
14 2022, is amended to read:

15 77-2602 (1) Every stamping agent engaged in distributing or selling
16 cigarettes at wholesale in this state shall pay to the Tax Commissioner
17 of this state a special privilege tax. This shall be in addition to all
18 other taxes. It shall be paid prior to or at the time of the sale, gift,
19 or delivery to the retail dealer in the several amounts as follows: On
20 each package of cigarettes containing not more than twenty cigarettes,
21 one dollar and thirty-six ~~sixty-four~~ cents per package; and on packages
22 containing more than twenty cigarettes, the same tax as provided on
23 packages containing not more than twenty cigarettes for the first twenty
24 cigarettes in each package and a tax of one-twentieth of the tax on the
25 first twenty cigarettes on each cigarette in excess of twenty cigarettes
26 in each package.

27 (2) Beginning October 1, 2004, the State Treasurer shall place the
28 equivalent of forty-nine cents of such tax in the General Fund. For
29 purposes of this section, the equivalent of a specified number of cents
30 of the tax shall mean that portion of the proceeds of the tax equal to
31 the specified number divided by the tax rate per package of cigarettes

1 containing not more than twenty cigarettes.

2 (3) The State Treasurer shall distribute the remaining proceeds of
3 such tax as follows:

4 (a) Beginning July 1, 1980, the State Treasurer shall place the
5 equivalent of one cent of such tax in the Nebraska Outdoor Recreation
6 Development Cash Fund. For fiscal year distributions occurring after
7 FY1998-99, the distribution under this subdivision shall not be less than
8 the amount distributed under this subdivision for FY1997-98. Any money
9 needed to increase the amount distributed under this subdivision to the
10 FY1997-98 amount shall reduce the distribution to the General Fund;

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

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

27 (d) Beginning July 1, 2016, and every fiscal year thereafter, the
28 State Treasurer shall place the equivalent of three million eight hundred
29 twenty thousand dollars of such tax in the Nebraska Public Safety
30 Communication System Cash Fund. If necessary, the State Treasurer shall
31 reduce the distribution of tax proceeds to the General Fund pursuant to

1 subsection (2) of this section by such amount required to fulfill the
2 distribution pursuant to this subdivision;~~and~~

3 (e) Beginning July 1, 2016, and every fiscal year thereafter, the
4 State Treasurer shall place the equivalent of one million two hundred
5 fifty thousand dollars of such tax in the Nebraska Health Care Cash Fund.
6 If necessary, the State Treasurer shall reduce the distribution of tax
7 proceeds to the General Fund pursuant to subsection (2) of this section
8 by such amount required to fulfill the distribution pursuant to this
9 subdivision; and -

10 (f) Beginning October 1, 2024, the State Treasurer shall place the
11 equivalent of seventy-two cents of such tax in the Education Future Fund.

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

16 (5) The Legislature hereby finds and determines that the projects
17 funded from the Building Renewal Allocation Fund are of critical
18 importance to the State of Nebraska. It is the intent of the Legislature
19 that the allocations and appropriations made by the Legislature to such
20 fund not be reduced until all contracts and securities relating to the
21 construction and financing of the projects or portions of the projects
22 funded from such fund are completed or paid, and that until such time any
23 reductions in the cigarette tax rate made by the Legislature shall be
24 simultaneously accompanied by equivalent reductions in the amount
25 dedicated to the General Fund from cigarette tax revenue. Any provision
26 made by the Legislature for distribution of the proceeds of the cigarette
27 tax for projects or programs other than those to (a) the General Fund,
28 (b) the Nebraska Outdoor Recreation Development Cash Fund, (c) the Health
29 and Human Services Cash Fund, (d) the Building Renewal Allocation Fund,
30 (e) the Nebraska Public Safety Communication System Cash Fund, ~~and~~ (f)
31 the Nebraska Health Care Cash Fund, and (g) the Education Future Fund

1 shall not be made a higher priority than or an equal priority to any of
2 the programs or projects specified in subdivisions (a) through (g) ~~(f)~~ of
3 this subsection.

4 Sec. 53. Section 77-2701, Revised Statutes Supplement, 2023, as
5 amended by Laws 2024, LB937, section 67, Laws 2024, LB1023, section 8,
6 and Laws 2024, LB1317, section 80, is amended to read:

7 77-2701 Sections 77-2701 to 77-27,135.01, 77-27,222, 77-27,235,
8 77-27,236, and 77-27,238 to 77-27,241, section 71 of this act, section 11
9 of this act, and section 84 of this act and sections 59 and 64 of this
10 act shall be known and may be cited as the Nebraska Revenue Act of 1967.

11 Sec. 54. Section 77-2701.02, Revised Statutes Supplement, 2023, as
12 amended by Laws 2024, LB1317, section 81, is amended to read:

13 77-2701.02 (1) Pursuant to section 77-2715.01, the rate of the
14 sales tax levied pursuant to section 77-2703 shall be five and one-half
15 percent, except as otherwise provided in this section. ÷

16 (2) Such rate shall be two and three-quarters percent on
17 transactions that occur within that portion of a good life district
18 established pursuant to the Good Life Transformational Projects Act which
19 is located within the corporate limits of a city or village.

20 (3) Such rate shall be thirty percent on consumable hemp products.

21 ~~(1) Until July 1, 1998, the rate of the sales tax levied pursuant to~~
22 ~~section 77-2703 shall be five percent;~~

23 ~~(2) Commencing July 1, 1998, and until July 1, 1999, the rate of the~~
24 ~~sales tax levied pursuant to section 77-2703 shall be four and one-half~~
25 ~~percent;~~

26 ~~(3) Commencing July 1, 1999, and until the start of the first~~
27 ~~calendar quarter after July 20, 2002, the rate of the sales tax levied~~
28 ~~pursuant to section 77-2703 shall be five percent;~~

29 ~~(4) Commencing on the start of the first calendar quarter after July~~
30 ~~20, 2002, and until July 1, 2023, the rate of the sales tax levied~~
31 ~~pursuant to section 77-2703 shall be five and one-half percent;~~

1 ~~(5) Commencing July 1, 2023, and until July 1, 2024, the rate of the~~
2 ~~sales tax levied pursuant to section 77-2703 shall be five and one-half~~
3 ~~percent, except that such rate shall be two and three-quarters percent on~~
4 ~~transactions occurring within a good life district as defined in section~~
5 ~~77-4403; and~~

6 ~~(6) Commencing July 1, 2024, the rate of the sales tax levied~~
7 ~~pursuant to section 77-2703 shall be five and one-half percent, except~~
8 ~~that such rate shall be two and three-quarters percent on transactions~~
9 ~~that occur within that portion of a good life district established~~
10 ~~pursuant to the Good Life Transformational Projects Act which is located~~
11 ~~within the corporate limits of a city or village.~~

12 Sec. 55. Section 77-2701.04, Revised Statutes Supplement, 2023, as
13 amended by Laws 2024, LB937, section 68, and Laws 2024, LB1317, section
14 82, is amended to read:

15 77-2701.04 For purposes of sections 77-2701.04 to 77-2713 and
16 77-27,239, section 71 of this act, and section 84 of this act and
17 sections 59 and 64 of this act, unless the context otherwise requires,
18 the definitions found in sections 77-2701.05 to 77-2701.56 and section 59
19 of this act shall be used.

20 Sec. 56. Section 77-2701.11, Reissue Revised Statutes of Nebraska,
21 is amended to read:

22 77-2701.11 Delivery charges means charges by the seller of personal
23 property or services for preparation and delivery to a location
24 designated by the purchaser of personal property or services, including,
25 but not limited to, transportation, shipping, postage, handling, crating,
26 and packing. ~~Delivery charges does not include United States postage~~
27 ~~charges on direct mail that are separately stated on the invoice, bill of~~
28 ~~sale, or similar document given to the purchaser.~~

29 Sec. 57. Section 77-2701.16, Revised Statutes Cumulative Supplement,
30 2022, is amended to read:

31 77-2701.16 (1) Gross receipts means the total amount of the sale or

1 lease or rental price, as the case may be, of the retail sales of
2 retailers.

3 (2) Gross receipts of every person engaged as a public utility
4 specified in this subsection, as a community antenna television service
5 operator, or as a satellite service operator or any person involved in
6 connecting and installing services defined in subdivision (2)(a), (b), or
7 (d) of this section means:

8 (a)(i) In the furnishing of telephone communication service, other
9 than mobile telecommunications service as described in section
10 77-2703.04, the gross income received from furnishing ancillary services,
11 ~~except for conference bridging services,~~ and intrastate and interstate
12 telecommunications services, except for value-added, nonvoice data
13 service.

14 (ii) In the furnishing of mobile telecommunications service as
15 described in section 77-2703.04, the gross income received from
16 furnishing mobile telecommunications service that originates and
17 terminates in the same state to a customer with a place of primary use in
18 Nebraska;

19 (b) In the furnishing of telegraph service, the gross income
20 received from the furnishing of intrastate and interstate telegraph
21 services;

22 (c)(i) In the furnishing of gas, sewer, water, and electricity
23 service, other than electricity service to a customer-generator as
24 defined in section 70-2002, the gross income received from the furnishing
25 of such services upon billings or statements rendered to consumers for
26 such utility services.

27 (ii) In the furnishing of electricity service to a customer-
28 generator as defined in section 70-2002, the net energy use upon billings
29 or statements rendered to customer-generators for such electricity
30 service;

31 (d) In the furnishing of community antenna television service or

1 satellite service, the gross income received from the furnishing of such
2 community antenna television service as regulated under sections 18-2201
3 to 18-2205 or 23-383 to 23-388 or satellite service; and

4 (e) The gross income received from the provision, installation,
5 construction, servicing, or removal of property used in conjunction with
6 the furnishing, installing, or connecting of any public utility services
7 specified in subdivision (2)(a) or (b) of this section or community
8 antenna television service or satellite service specified in subdivision
9 (2)(d) of this section, except when acting as a subcontractor for a
10 public utility, this subdivision does not apply to the gross income
11 received by a contractor electing to be treated as a consumer of building
12 materials under subdivision (2) or (3) of section 77-2701.10 for any such
13 services performed on the customer's side of the utility demarcation
14 point. ~~This subdivision also does not apply to:~~

15 ~~(i) The gross income received by a political subdivision of the~~
16 ~~state, an electric cooperative, or an electric membership association for~~
17 ~~the lease or use of, or by a contractor for the construction of or~~
18 ~~services provided on, electric generation, transmission, distribution, or~~
19 ~~street lighting structures or facilities owned by a political subdivision~~
20 ~~of the state, an electric cooperative, or an electric membership~~
21 ~~association; or~~

22 This subdivision also does not apply to the ~~(ii) The gross income~~
23 ~~received for the lease or use of towers or other structures primarily~~
24 ~~used in conjunction with the furnishing of~~ (i) ~~(A)~~ Internet access
25 services, (ii) ~~(B)~~ agricultural global positioning system locating
26 services, or (iii) ~~(C)~~ over-the-air radio and television broadcasting
27 licensed by the Federal Communications Commission, including antennas and
28 studio transmitter link systems. For purposes of this subdivision, studio
29 transmitter link system means a system which serves as a conduit to
30 deliver audio from its origin in a studio to a broadcast transmitter.

31 (3) Gross receipts of every person engaged in selling, leasing, or

1 otherwise providing intellectual or entertainment property means:

2 (a) In the furnishing of computer software, the gross income
3 received, including the charges for coding, punching, or otherwise
4 producing any computer software and the charges for the tapes, disks,
5 punched cards, or other properties furnished by the seller; and

6 (b) In the furnishing of videotapes, movie film, satellite
7 programming, satellite programming service, and satellite television
8 signal descrambling or decoding devices, the gross income received from
9 the license, franchise, or other method establishing the charge.

10 (4) Gross receipts for providing a service means:

11 (a) The gross income received for building cleaning and maintenance,
12 pest control, and security;

13 (b) The gross income received for motor vehicle washing, waxing,
14 towing, and painting;

15 (c) The gross income received for computer software training;

16 (d) The gross income received for installing and applying tangible
17 personal property if the sale of the property is subject to tax. If any
18 or all of the charge for installation is free to the customer and is paid
19 by a third-party service provider to the installer, any tax due on that
20 part of the activation commission, finder's fee, installation charge, or
21 similar payment made by the third-party service provider shall be paid
22 and remitted by the third-party service provider;

23 (e) The gross income received for services of recreational vehicle
24 parks;

25 (f) The gross income received for labor for repair or maintenance
26 services performed with regard to tangible personal property the sale of
27 which would be subject to sales and use taxes, excluding motor vehicles,
28 except as otherwise provided in section 77-2704.26 ~~or 77-2704.50~~;

29 (g) The gross income received for animal specialty services,
30 including veterinary services and animal grooming, but excluding
31 veterinary services or other specialty services performed on livestock as

1 ~~defined in section 54-183; except (i) veterinary services, (ii) specialty~~
2 ~~services performed on livestock as defined in section 54-183, and (iii)~~
3 ~~animal grooming performed by a licensed veterinarian or a licensed~~
4 ~~veterinary technician in conjunction with medical treatment; and~~

5 (h) The gross income received for detective services; -

6 (i) The gross income received for storage and moving services;

7 (j) The gross income received for tattoo and body modification
8 services;

9 (k) The gross income received for nail care services;

10 (l) The gross income received for hair removal services;

11 (m) The gross income received for skin care services;

12 (n) The gross income received for hair care services;

13 (o) The gross income received for the cleaning of clothing,
14 excluding any amounts exempt pursuant to section 77-2704.14;

15 (p) The gross income received for long-distance passenger
16 transportation by road, except fixed-route passenger transportation;

17 (q) The gross income received for local taxi service;

18 (r) The gross income received for local passenger transportation by
19 chartered road vehicles, including limousines and similar luxury
20 vehicles;

21 (s) The gross income received for sightseeing services by ground
22 vehicles;

23 (t) The gross income received for the services of real estate agents
24 and real estate appraisers;

25 (u) The gross income received for providing investment advice;

26 (v) The gross income received for travel agency services;

27 (w) The gross income received for tour operator services;

28 (x) The gross income received for weight loss services;

29 (y) The gross income received for bail bonding services;

30 (z) The gross income received for telefloral delivery services;

31 (aa) The gross income received for seismograph and geophysical

1 services;

2 (bb) The gross income received for water well drilling;

3 (cc) The gross income received for loan broker services;

4 (dd) The gross income received for real estate management services;

5 (ee) The gross income received for real estate title and abstracting
6 services;

7 (ff) The gross income received for the reporting of financial
8 information for use by investors;

9 (gg) The gross income received for dating services;

10 (hh) The gross income received for the services of fishing and
11 hunting guides;

12 (ii) The gross income received for providing golf lessons, dance
13 lessons, or tennis lessons;

14 (jj) The gross income received for swimming pool cleaning and
15 maintenance services;

16 (kk) The gross income received for lawn care and landscaping
17 services;

18 (ll) The gross income received for providing credit report
19 information;

20 (mm) The gross income received for the services of employment
21 agencies and temporary help agencies;

22 (nn) The gross income received for interior design and decorating
23 services;

24 (oo) The gross income received for lobbying services;

25 (pp) The gross income received for marketing and telemarketing
26 services;

27 (qq) The gross income received for service of process;

28 (rr) The gross income received for public relations services;

29 (ss) The gross income received for secretarial and court reporting
30 services;

31 (tt) The gross income received for telephone answering services;

1 (uu) The gross income received for the services of testing
2 laboratories, excluding any such services provided as part of medical
3 treatment;

4 (vv) The gross income received for information services;

5 (ww) The gross income received for data processing services;

6 (xx) The gross income received for mainframe computer access and
7 processing services;

8 (yy) The gross income received for providing access to parking lots
9 and parking garages;

10 (zz) The gross income received for land surveying services;

11 (aaa) The gross income received for providing chartered flights; and

12 (bbb) The gross income received for labor for repair or maintenance
13 services performed with regard to railroad rolling stock, motor vehicles,
14 watercraft, or aircraft engaged as common or contract carriers.

15 (5) Gross receipts includes the sale of admissions. When an
16 admission to an activity or a membership constituting an admission is
17 combined with the solicitation of a contribution, the portion or the
18 amount charged representing the fair market price of the admission shall
19 be considered a retail sale subject to the tax imposed by section
20 77-2703. The organization conducting the activity shall determine the
21 amount properly attributable to the purchase of the privilege, benefit,
22 or other consideration in advance, and such amount shall be clearly
23 indicated on any ticket, receipt, or other evidence issued in connection
24 with the payment.

25 (6) Gross receipts includes the sale of live plants incorporated
26 into real estate except when such incorporation is incidental to the
27 transfer of an improvement upon real estate or the real estate.

28 (7) Gross receipts includes the sale of any building materials
29 annexed to real estate by a person electing to be taxed as a retailer
30 pursuant to subdivision (1) of section 77-2701.10.

31 (8) Gross receipts includes the sale of and recharge of prepaid

1 calling service and prepaid wireless calling service.

2 (9) Gross receipts includes the retail sale of digital audio works,
3 digital audiovisual works, digital codes, and digital books delivered
4 electronically if the products are taxable when delivered on tangible
5 storage media. A sale includes the transfer of a permanent right of use,
6 the transfer of a right of use that terminates on some condition, and the
7 transfer of a right of use conditioned upon the receipt of continued
8 payments.

9 (10) Gross receipts includes any receipts from sales of tangible
10 personal property made over a multivendor marketplace platform that acts
11 as the intermediary by facilitating sales between a seller and the
12 purchaser and that, either directly or indirectly through agreements or
13 arrangements with third parties, collects payment from the purchaser and
14 transmits payment to the seller.

15 (11) Gross receipts does not include:

16 (a) The amount of any rebate granted by a motor vehicle or motorboat
17 manufacturer or dealer at the time of sale of the motor vehicle or
18 motorboat, which rebate functions as a discount from the sales price of
19 the motor vehicle or motorboat; or

20 (b) The price of property or services returned or rejected by
21 customers when the full sales price is refunded either in cash or credit.

22 Sec. 58. Section 77-2701.35, Reissue Revised Statutes of Nebraska,
23 is amended to read:

24 77-2701.35 (1) Sales price applies to the measure subject to sales
25 tax and means the total amount of consideration, including cash, credit,
26 property, and services, for which personal property or services are sold,
27 leased, or rented, valued in money, whether received in money or
28 otherwise, without any deduction for the following:

29 (a) The seller's cost of the property sold;

30 (b) The cost of materials used, the cost of labor or service,
31 interest, losses, all costs of transportation to the seller, all taxes

1 imposed on the seller, and any other expense of the seller;

2 (c) Charges by the seller for any services necessary to complete the
3 sale;

4 (d) Delivery charges; and

5 (e) Installation charges.

6 (2) Sales price includes consideration received by the seller from
7 third parties if:

8 (a) The seller actually receives consideration from a party other
9 than the purchaser and the consideration is directly related to a price
10 reduction or discount on the sale;

11 (b) The seller has an obligation to pass the price reduction or
12 discount through to the purchaser;

13 (c) The amount of the consideration attributable to the sale is
14 fixed and determinable by the seller at the time of the sale of the item
15 to the purchaser; and

16 (d) One of the following criteria is met:

17 (i) The purchaser presents a coupon, certificate, or other
18 documentation to the seller to claim a price reduction or discount when
19 the coupon, certificate, or documentation is authorized, distributed, or
20 granted by a third party with the understanding that the third party will
21 reimburse any seller to whom the coupon, certificate, or documentation is
22 presented;

23 (ii) The purchaser identifies himself or herself to the seller as a
24 member of a group or organization entitled to a price reduction or
25 discount. A preferred customer card that is available to any patron does
26 not constitute membership in such a group; or

27 (iii) The price reduction or discount is identified as a third-party
28 price reduction or discount on the invoice received by the purchaser or
29 on a coupon, certificate, or other documentation presented by the
30 purchaser.

31 (3) Sales price does not include:

1 (a) Any discounts, including cash, terms, or coupons that are not
2 reimbursed by a third party that are allowed by a seller and taken by a
3 purchaser on a sale;

4 (b) Interest, financing, and carrying charges from credit extended
5 on the sale of personal property or services, if the amount is separately
6 stated on the invoice, bill of sale, or similar document given to the
7 purchaser;

8 (c) Any taxes legally imposed directly on the consumer that are
9 separately stated on the invoice, bill of sale, or similar document given
10 to the purchaser; and

11 ~~(d) United States postage charges on direct mail that are separately~~
12 ~~stated on the invoice, bill of sale, or similar document given to the~~
13 ~~purchaser; and~~

14 (d) (e) Credit for any trade-in as follows:

15 (i) The value of property taken by a seller in trade as all or a
16 part of the consideration for a sale of property of any kind or nature;
17 or

18 (ii) The value of a motor vehicle, motorboat, all-terrain vehicle,
19 or utility-type vehicle taken by any person in trade as all or a part of
20 the consideration for a sale of another motor vehicle, motorboat, all-
21 terrain vehicle, or utility-type vehicle.

22 Sec. 59. (1) Consumable hemp product means a finished product that
23 contains hemp as defined in section 2-503 and that has a delta-9
24 tetrahydrocannabinol concentration of not more than 0.3 percent on a dry
25 weight basis.

26 (2) Consumable hemp product does not include a product made from the
27 mature stalks of a plant of the genus cannabis, fiber produced from such
28 stalks, oil or cake made from the seeds of such plant, any other
29 compound, manufacture, salt, derivative, mixture, or preparation of such
30 mature stalks, the sterilized seed of such plant which is incapable of
31 germination, or cannabidiol contained in a drug product approved by the

1 federal Food and Drug Administration.

2 Sec. 60. Section 77-2704.24, Reissue Revised Statutes of Nebraska,
3 is amended to read:

4 77-2704.24 (1) Sales and use taxes shall not be imposed on the gross
5 receipts from the sale, lease, or rental of and the storage, use, or
6 other consumption in this state of food or food ingredients except for
7 prepared food and food sold through vending machines.

8 (2) For purposes of this section:

9 (a) Alcoholic beverages means beverages that are suitable for human
10 consumption and contain one-half of one percent or more of alcohol by
11 volume;

12 **(b) Candy means a preparation of sugar, honey, or other natural or**
13 **artificial sweeteners in combination with chocolate, fruits, nuts, or**
14 **other ingredients or flavorings in the form of bars, drops, or pieces.**
15 **Candy shall not include any preparation containing flour and shall**
16 **require no refrigeration;**

17 **(c) ~~(b)~~ Dietary supplement means any product, other than tobacco,**
18 **intended to supplement the diet that contains one or more of the**
19 **following dietary ingredients: (i) A vitamin, (ii) a mineral, (iii) an**
20 **herb or other botanical, (iv) an amino acid, (v) a dietary substance for**
21 **use by humans to supplement the diet by increasing the total dietary**
22 **intake, or (vi) a concentrate, metabolite, constituent, extract, or**
23 **combination of any ingredients described in subdivisions ~~(2)(c)(i)~~ ~~(2)(b)~~**
24 **~~(i)~~ through (v) of this section; that is intended for ingestion in**
25 **tablet, capsule, powder, softgel, gelcap, or liquid form or, if not**
26 **intended for ingestion in such a form, is not presented as conventional**
27 **food and is not represented for use as a sole item of a meal or of the**
28 **diet; and that is required to be labeled as a dietary supplement,**
29 **identifiable by the supplemental facts box found on the label and as**
30 **required pursuant to 21 C.F.R. 101.36, as such regulation existed on**
31 **January 1, 2003;**

1 (d) ~~(e)~~ Food and food ingredients means substances, whether in
2 liquid, concentrated, solid, frozen, dried, or dehydrated form, that are
3 sold for ingestion or chewing by humans and are consumed for their taste
4 or nutritional value. Food and food ingredients does not include
5 alcoholic beverages, dietary supplements, ~~or~~ tobacco, candy, or soft
6 drinks;

7 (e) ~~(d)~~ Food sold through vending machines means food that is
8 dispensed from a machine or other mechanical device that accepts payment;

9 (f) ~~(e)~~ Prepared food means:

10 (i) Food sold with eating utensils provided by the seller, including
11 plates, knives, forks, spoons, glasses, cups, napkins, or straws. A plate
12 does not include a container or packaging used to transport the food; ~~or~~

13 (ii) Two or more food ingredients mixed or combined by the seller
14 for sale as a single item and food sold in a heated state or heated by
15 the seller, except:

16 (A) Food that is only cut, repackaged, or pasteurized by the seller;

17 (B) Eggs, fish, meat, poultry, and foods containing these raw animal
18 foods requiring cooking by the consumer as recommended by the federal
19 Food and Drug Administration in chapter 3, part 401.11 of its Food Code,
20 as it existed on January 1, 2003, so as to prevent food borne illnesses;

21 (C) Food sold by a seller whose proper primary North American
22 Industry Classification System classification is manufacturing in sector
23 311, except subsector 3118, bakeries;

24 (D) Food sold in an unheated state by weight or volume as a single
25 item;

26 (E) Bakery items, including bread, rolls, buns, biscuits, bagels,
27 croissants, pastries, donuts, danish, cakes, tortes, pies, tarts,
28 muffins, bars, cookies, and tortillas; and

29 (F) Food that ordinarily requires additional cooking to finish the
30 product to its desired final condition; and

31 (iii) Food provided by fraternities, sororities, cooperative student

1 societies, and summer camps that charge a single amount to attend;

2 (g) Soft drinks means nonalcoholic beverages that contain natural or
3 artificial sweeteners. Soft drinks do not include beverages that contain
4 milk or milk products, soy, rice or similar milk substitutes, or greater
5 than fifty percent of vegetable or fruit juice by volume; and

6 (h) (f) Tobacco means cigarettes, cigars, chewing or pipe tobacco,
7 or any other item that contains tobacco.

8 Sec. 61. Section 77-2704.27, Reissue Revised Statutes of Nebraska,
9 is amended to read:

10 77-2704.27 Sales and use taxes shall not be imposed on the gross
11 receipts from the sale, lease, or rental of, ~~the service to,~~ and the
12 storage, use, or other consumption in this state of railroad rolling
13 stock whether owned by a railroad or by any other person.

14 Sec. 62. Section 77-2704.50, Reissue Revised Statutes of Nebraska,
15 is amended to read:

16 77-2704.50 Sales and use taxes shall not be imposed on the gross
17 receipts from the sale, lease, or rental of and the storage, use, or
18 other consumption in this state from the purchase in this state or the
19 purchase outside this state, with title passing in this state, of
20 materials and replacement parts ~~and any associated labor used as or~~ used
21 directly in the repair and maintenance or manufacture of railroad rolling
22 stock, whether owned by a railroad or by any person, whether a common or
23 contract carrier or otherwise, motor vehicles, watercraft, or aircraft
24 engaged as common or contract carriers or the purchase in such manner of
25 motor vehicles, watercraft, or aircraft to be used as common or contract
26 carriers. All purchasers seeking to take advantage of the exemption shall
27 apply to the Tax Commissioner for a common or contract carrier exemption.
28 All common or contract carrier exemption certificates shall expire on
29 October 31, 2013, and on October 31 every five years thereafter. All
30 persons seeking to continue to take advantage of the common or contract
31 carrier exemption shall apply for a new certificate at the expiration of

1 the prior certificate. The Tax Commissioner shall notify such exemption
2 certificate holders at least sixty days prior to the expiration date of
3 such certificate that the certificate will expire and be null and void as
4 of such date.

5 Sec. 63. Section 77-2704.67, Reissue Revised Statutes of Nebraska,
6 is amended to read:

7 77-2704.67 Sales and use taxes shall not be imposed on the gross
8 receipts from the sale, lease, or rental of and the storage, use, or
9 other consumption in this state of any sale of a membership in ~~or an~~
10 ~~admission to~~ or any purchase by a nationally accredited zoo or aquarium
11 operated by a public agency or nonprofit corporation primarily for
12 educational, scientific, or tourism purposes.

13 Sec. 64. (1) For purposes of this section:

14 (a) Motor vehicle means any self-propelled vehicle that is designed
15 primarily for travel on public roads and that is generally and commonly
16 used to transport persons and property over public roads or a low-speed
17 electric vehicle. Motor vehicle does not include personal delivery
18 devices, electric bicycles, electric scooters, low-power scooters,
19 wheelchairs, or vehicles moved solely by human power;

20 (b) Personal delivery device means an autonomously operated robot
21 that:

22 (i) Is designed and manufactured for the purpose of transporting
23 tangible personal property primarily on sidewalks, crosswalks, and other
24 public rights-of-way that are typically used by pedestrians;

25 (ii) Weighs no more than five hundred fifty pounds, excluding any
26 tangible personal property being transported; and

27 (iii) Is operated at speeds of less than ten miles per hour when on
28 sidewalks, crosswalks, and other public rights-of-way that are typically
29 used by pedestrians;

30 (c) Retail delivery means a retail sale of tangible personal
31 property for delivery by a motor vehicle to the purchaser at a location

1 in this state that includes at least one item of tangible personal
2 property that is subject to the sales and use tax. Each such retail sale
3 is a single retail delivery regardless of the number of shipments
4 necessary to deliver the tangible personal property purchased;

5 (d) Tangible personal property means corporeal personal property.
6 Tangible personal property includes all goods, wares, merchandise,
7 products and commodities, and all tangible or corporeal things and
8 substances that are dealt in and capable of being possessed and
9 exchanged. Tangible personal property does not include newspapers or
10 preprinted newspaper supplements that become attached to or inserted in
11 and distributed with such newspapers; and

12 (e) Wholesale sale means a sale to retail merchants, jobbers,
13 dealers, or wholesalers for resale. Wholesale sale does not include sales
14 to users or consumers not for resale.

15 (2) A fee of fifty cents is hereby imposed on every retail delivery
16 of tangible personal property.

17 (3) The fee imposed by this section shall not apply to:

18 (a) Retail delivery of tangible personal property that is exempt
19 from sales and use taxes;

20 (b) Retail delivery by any entity that is exempt from sales and use
21 taxes;

22 (c) Retail delivery by a new business during the year such business
23 was formed;

24 (d) Retail delivery by a business during any year when the business
25 had less than five hundred thousand dollars in retail sales for the
26 previous year; and

27 (e) Delivery of tangible personal property that is a wholesale sale.

28 (4) The fee shall be paid by the purchaser or seller, collected by
29 the seller, and remitted to and enforced by the Department of Revenue.

30 (5) All fees remitted to the Department of Revenue under this
31 section shall be remitted to the State Treasurer for credit to the

1 General Fund.

2 (6) The Department of Revenue may adopt and promulgate rules and
3 regulations to carry out this section.

4 Sec. 65. Section 77-2715.07, Revised Statutes Supplement, 2023, as
5 amended by Laws 2024, LB937, section 74, Laws 2024, LB1023, section 9,
6 Laws 2024, LB1344, section 9, and Laws 2024, LB1402, section 2, is
7 amended to read:

8 77-2715.07 (1) There shall be allowed to qualified resident
9 individuals as a nonrefundable credit against the income tax imposed by
10 the Nebraska Revenue Act of 1967:

11 (a) A credit equal to the federal credit allowed under section 22 of
12 the Internal Revenue Code; and

13 (b) A credit for taxes paid to another state as provided in section
14 77-2730.

15 (2) There shall be allowed to qualified resident individuals against
16 the income tax imposed by the Nebraska Revenue Act of 1967:

17 (a) For returns filed reporting federal adjusted gross incomes of
18 greater than twenty-nine thousand dollars, a nonrefundable credit equal
19 to twenty-five percent of the federal credit allowed under section 21 of
20 the Internal Revenue Code of 1986, as amended, except that for taxable
21 years beginning or deemed to begin on or after January 1, 2015, such
22 nonrefundable credit shall be allowed only if the individual would have
23 received the federal credit allowed under section 21 of the code after
24 adding back in any carryforward of a net operating loss that was deducted
25 pursuant to such section in determining eligibility for the federal
26 credit;

27 (b) For returns filed reporting federal adjusted gross income of
28 twenty-nine thousand dollars or less, a refundable credit equal to a
29 percentage of the federal credit allowable under section 21 of the
30 Internal Revenue Code of 1986, as amended, whether or not the federal
31 credit was limited by the federal tax liability. The percentage of the

1 federal credit shall be one hundred percent for incomes not greater than
2 twenty-two thousand dollars, and the percentage shall be reduced by ten
3 percent for each one thousand dollars, or fraction thereof, by which the
4 reported federal adjusted gross income exceeds twenty-two thousand
5 dollars, except that for taxable years beginning or deemed to begin on or
6 after January 1, 2015, such refundable credit shall be allowed only if
7 the individual would have received the federal credit allowed under
8 section 21 of the code after adding back in any carryforward of a net
9 operating loss that was deducted pursuant to such section in determining
10 eligibility for the federal credit;

11 (c) A refundable credit as provided in section 77-5209.01 for
12 individuals who qualify for an income tax credit as a qualified beginning
13 farmer or livestock producer under the Beginning Farmer Tax Credit Act
14 for all taxable years beginning or deemed to begin on or after January 1,
15 2006, under the Internal Revenue Code of 1986, as amended;

16 (d) A refundable credit for individuals who qualify for an income
17 tax credit under the Angel Investment Tax Credit Act, the Nebraska
18 Advantage Microenterprise Tax Credit Act, the Nebraska Advantage Research
19 and Development Act, the Reverse Osmosis System Tax Credit Act, or the
20 Volunteer Emergency Responders Incentive Act; and

21 (e)(i) ~~(e)~~ A refundable credit equal to:

22 (A) Ten ~~ten~~ percent of the federal credit allowed under section 32
23 of the Internal Revenue Code of 1986, as amended, for taxable years
24 beginning or deemed to begin prior to January 1, 2025; and

25 (B) Twenty percent of the federal credit allowed under section 32 of
26 the Internal Revenue Code of 1986, as amended, for taxable years
27 beginning or deemed to begin on or after January 1, 2025.

28 (ii) For ~~except that for~~ taxable years beginning or deemed to begin
29 on or after January 1, 2015, the such refundable credit provided in
30 subdivision (2)(e)(i) of this section shall be allowed only if the
31 individual would have received the federal credit allowed under section

1 32 of the code after adding back in any carryforward of a net operating
2 loss that was deducted pursuant to such section in determining
3 eligibility for the federal credit.

4 (3) There shall be allowed to all individuals as a nonrefundable
5 credit against the income tax imposed by the Nebraska Revenue Act of
6 1967:

7 (a) A credit for personal exemptions allowed under section
8 77-2716.01;

9 (b) A credit for contributions to programs or projects certified for
10 tax credit status as provided in the Creating High Impact Economic
11 Futures Act. Each partner, each shareholder of an electing subchapter S
12 corporation, each beneficiary of an estate or trust, or each member of a
13 limited liability company shall report his or her share of the credit in
14 the same manner and proportion as he or she reports the partnership,
15 subchapter S corporation, estate, trust, or limited liability company
16 income;

17 (c) A credit for investment in a biodiesel facility as provided in
18 section 77-27,236;

19 (d) A credit as provided in the New Markets Job Growth Investment
20 Act;

21 (e) A credit as provided in the Nebraska Job Creation and Mainstreet
22 Revitalization Act;

23 (f) A credit to employers as provided in sections 77-27,238 and
24 77-27,240;

25 (g) A credit as provided in the Affordable Housing Tax Credit Act;

26 (h) A credit to grocery store retailers, restaurants, and
27 agricultural producers as provided in section 77-27,241;

28 (i) A credit as provided in the Sustainable Aviation Fuel Tax Credit
29 Act;

30 (j) A credit as provided in the Nebraska Shortline Rail
31 Modernization Act;

1 (k) A credit as provided in the Nebraska Pregnancy Help Act; and

2 (l) A credit as provided in the Caregiver Tax Credit Act.

3 (4) There shall be allowed as a credit against the income tax
4 imposed by the Nebraska Revenue Act of 1967:

5 (a) A credit to all resident estates and trusts for taxes paid to
6 another state as provided in section 77-2730;

7 (b) A credit to all estates and trusts for contributions to programs
8 or projects certified for tax credit status as provided in the Creating
9 High Impact Economic Futures Act; and

10 (c) A refundable credit for individuals who qualify for an income
11 tax credit as an owner of agricultural assets under the Beginning Farmer
12 Tax Credit Act for all taxable years beginning or deemed to begin on or
13 after January 1, 2009, under the Internal Revenue Code of 1986, as
14 amended. The credit allowed for each partner, shareholder, member, or
15 beneficiary of a partnership, corporation, limited liability company, or
16 estate or trust qualifying for an income tax credit as an owner of
17 agricultural assets under the Beginning Farmer Tax Credit Act shall be
18 equal to the partner's, shareholder's, member's, or beneficiary's portion
19 of the amount of tax credit distributed pursuant to subsection (6) of
20 section 77-5211.

21 (5)(a) For all taxable years beginning on or after January 1, 2007,
22 and before January 1, 2009, under the Internal Revenue Code of 1986, as
23 amended, there shall be allowed to each partner, shareholder, member, or
24 beneficiary of a partnership, subchapter S corporation, limited liability
25 company, or estate or trust a nonrefundable credit against the income tax
26 imposed by the Nebraska Revenue Act of 1967 equal to fifty percent of the
27 partner's, shareholder's, member's, or beneficiary's portion of the
28 amount of franchise tax paid to the state under sections 77-3801 to
29 77-3807 by a financial institution.

30 (b) For all taxable years beginning on or after January 1, 2009,
31 under the Internal Revenue Code of 1986, as amended, there shall be

1 allowed to each partner, shareholder, member, or beneficiary of a
2 partnership, subchapter S corporation, limited liability company, or
3 estate or trust a nonrefundable credit against the income tax imposed by
4 the Nebraska Revenue Act of 1967 equal to the partner's, shareholder's,
5 member's, or beneficiary's portion of the amount of franchise tax paid to
6 the state under sections 77-3801 to 77-3807 by a financial institution.

7 (c) Each partner, shareholder, member, or beneficiary shall report
8 his or her share of the credit in the same manner and proportion as he or
9 she reports the partnership, subchapter S corporation, limited liability
10 company, or estate or trust income. If any partner, shareholder, member,
11 or beneficiary cannot fully utilize the credit for that year, the credit
12 may not be carried forward or back.

13 (6) There shall be allowed to all individuals nonrefundable credits
14 against the income tax imposed by the Nebraska Revenue Act of 1967 as
15 provided in section 77-3604 and refundable credits against the income tax
16 imposed by the Nebraska Revenue Act of 1967 as provided in section
17 77-3605.

18 (7)(a) For taxable years beginning or deemed to begin on or after
19 January 1, 2020, and before January 1, 2026, under the Internal Revenue
20 Code of 1986, as amended, a nonrefundable credit against the income tax
21 imposed by the Nebraska Revenue Act of 1967 in the amount of five
22 thousand dollars shall be allowed to any individual who purchases a
23 residence during the taxable year if such residence:

24 (i) Is located within an area that has been declared an extremely
25 blighted area under section 18-2101.02;

26 (ii) Is the individual's primary residence; and

27 (iii) Was not purchased from a family member of the individual or a
28 family member of the individual's spouse.

29 (b) The credit provided in this subsection shall be claimed for the
30 taxable year in which the residence is purchased. If the individual
31 cannot fully utilize the credit for such year, the credit may be carried

1 forward to subsequent taxable years until fully utilized.

2 (c) No more than one credit may be claimed under this subsection
3 with respect to a single residence.

4 (d) The credit provided in this subsection shall be subject to
5 recapture by the Department of Revenue if the individual claiming the
6 credit sells or otherwise transfers the residence or quits using the
7 residence as his or her primary residence within five years after the end
8 of the taxable year in which the credit was claimed.

9 (e) For purposes of this subsection, family member means an
10 individual's spouse, child, parent, brother, sister, grandchild, or
11 grandparent, whether by blood, marriage, or adoption.

12 (8) There shall be allowed to all individuals refundable credits
13 against the income tax imposed by the Nebraska Revenue Act of 1967 as
14 provided in the Cast and Crew Nebraska Act, the Nebraska Biodiesel Tax
15 Credit Act, the Nebraska Higher Blend Tax Credit Act, the Nebraska
16 Property Tax Incentive Act, the Relocation Incentive Act, and the
17 Renewable Chemical Production Tax Credit Act.

18 (9)(a) For taxable years beginning or deemed to begin on or after
19 January 1, 2022, under the Internal Revenue Code of 1986, as amended, a
20 refundable credit against the income tax imposed by the Nebraska Revenue
21 Act of 1967 shall be allowed to the parent of a stillborn child if:

22 (i) A fetal death certificate is filed pursuant to subsection (1) of
23 section 71-606 for such child;

24 (ii) Such child had advanced to at least the twentieth week of
25 gestation; and

26 (iii) Such child would have been a dependent of the individual
27 claiming the credit.

28 (b) The amount of the credit shall be two thousand dollars.

29 (c) The credit shall be allowed for the taxable year in which the
30 stillbirth occurred.

31 (10) There shall be allowed to all individuals refundable credits

1 against the income tax imposed by the Nebraska Revenue Act of 1967 as
2 provided in section 77-7203 and nonrefundable credits against the income
3 tax imposed by the Nebraska Revenue Act of 1967 as provided in section
4 77-7204.

5 (11) There shall be allowed to all individuals refundable credits
6 against the income tax imposed by the Nebraska Revenue Act of 1967 as
7 provided in section 37 of this act and nonrefundable credits against the
8 income tax imposed by the Nebraska Revenue Act of 1967 as provided in
9 sections 36, 38, and 39 of this act.

10 Sec. 66. Section 77-27,132, Revised Statutes Supplement, 2023, as
11 amended by Laws 2024, LB1108, section 3, is amended to read:

12 77-27,132 (1) There is hereby created a fund to be designated the
13 Revenue Distribution Fund which shall be set apart and maintained by the
14 Tax Commissioner. Revenue not required to be credited to the General Fund
15 or any other specified fund may be credited to the Revenue Distribution
16 Fund. Credits and refunds of such revenue shall be paid from the Revenue
17 Distribution Fund. The balance of the amount credited, after credits and
18 refunds, shall be allocated as provided by the statutes creating such
19 revenue.

20 (2) The Tax Commissioner shall pay to a depository bank designated
21 by the State Treasurer all amounts collected under the Nebraska Revenue
22 Act of 1967. The Tax Commissioner shall present to the State Treasurer
23 bank receipts showing amounts so deposited in the bank, and of the
24 amounts so deposited the State Treasurer shall:

25 (a)(i) For transactions occurring on or after October 1, 2014, and
26 before July 1, 2024, credit to the Game and Parks Commission Capital
27 Maintenance Fund all of the proceeds of the sales and use taxes imposed
28 pursuant to section 77-2703 on the sale or lease of motorboats as defined
29 in section 37-1204, personal watercraft as defined in section 37-1204.01,
30 all-terrain vehicles as defined in section 60-103, and utility-type
31 vehicles as defined in section 60-135.01; and

1 (ii) For transactions occurring on or after July 1, 2024, credit to
2 the Game and Parks Commission Capital Maintenance Fund all of the
3 proceeds of the sales and use taxes imposed pursuant to section 77-2703
4 on the sale or lease of motorboats as defined in section 37-1204,
5 personal watercraft as defined in section 37-1204.01, all-terrain
6 vehicles as defined in section 60-103, and utility-type vehicles as
7 defined in section 60-135.01, and from such proceeds, transfers shall be
8 made to the Nebraska Emergency Medical System Operations Fund as provided
9 in section 37-327.02;

10 (b) Credit to the Highway Trust Fund all of the proceeds of the
11 sales and use taxes derived from the sale or lease for periods of more
12 than thirty-one days of motor vehicles, trailers, and semitrailers,
13 except that the proceeds equal to any sales tax rate provided for in
14 section 77-2701.02 that is in excess of five percent derived from the
15 sale or lease for periods of more than thirty-one days of motor vehicles,
16 trailers, and semitrailers shall be credited to the Highway Allocation
17 Fund;

18 (c) For transactions occurring on or after July 1, 2013, and before
19 July 1, 2042, of the proceeds of the sales and use taxes derived from
20 transactions other than those listed in subdivisions (2)(a), (b), and (e)
21 of this section from a sales tax rate of one-quarter of one percent,
22 credit monthly eighty-five percent to the Highway Trust Fund and fifteen
23 percent to the Highway Allocation Fund;

24 (d) Of the proceeds of the sales and use taxes derived from
25 transactions other than those listed in subdivisions (2)(a), (b), and (e)
26 of this section, credit to the Property Tax Credit Cash Fund the amount
27 certified under section 77-27,237, if any such certification is made; ~~and~~

28 (e) For transactions occurring on or after July 1, 2023, credit to
29 the Department of Transportation Aeronautics Capital Improvement Fund all
30 of the proceeds of the sales and use taxes imposed pursuant to section
31 77-2703 on the sale or lease of aircraft as defined in section 3-101;

1 and -

2 (f) Credit to the Education Future Fund an amount equal to the
3 increase in sales and use tax revenue received as a result of the changes
4 made by this legislative bill, less any amount of such sales and use tax
5 revenue that is credited to the Highway Trust Fund or the Highway
6 Allocation Fund pursuant to subdivision (2)(c) of this section. The
7 amount to be credited under this subdivision shall be determined annually
8 by the Tax Commissioner.

9 The balance of all amounts collected under the Nebraska Revenue Act
10 of 1967 shall be credited to the General Fund.

11 Sec. 67. Section 77-27,142, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 77-27,142 (1) Any incorporated municipality other than a city of the
14 metropolitan class by ordinance of its governing body is hereby
15 authorized to impose a sales and use tax of one-half percent, one
16 percent, one and one-half percent, one and three-quarters percent, or two
17 percent upon the same transactions that are sourced under the provisions
18 of sections 77-2703.01 to 77-2703.04 within such incorporated
19 municipality on which the State of Nebraska is authorized to impose a tax
20 pursuant to the Nebraska Revenue Act of 1967, as amended from time to
21 time. Any city of the metropolitan class by ordinance of its governing
22 body is hereby authorized to impose a sales and use tax of one-half
23 percent, one percent, or one and one-half percent upon the same
24 transactions that are sourced under the provisions of sections 77-2703.01
25 to 77-2703.04 within such city of the metropolitan class on which the
26 State of Nebraska is authorized to impose a tax pursuant to the Nebraska
27 Revenue Act of 1967, as amended from time to time. No sales and use tax
28 shall be imposed pursuant to this section until an election has been held
29 and a majority of the qualified electors have approved such tax pursuant
30 to sections 77-27,142.01 and 77-27,142.02.

31 (2)(a) Any incorporated municipality that proposes to impose a

1 municipal sales and use tax at a rate greater than one and one-half
2 percent or increase a municipal sales and use tax to a rate greater than
3 one and one-half percent shall submit the question of such tax or
4 increase at a primary or general election held within the incorporated
5 municipality. The question shall be submitted upon an affirmative vote by
6 at least seventy percent of all of the members of the governing body of
7 the incorporated municipality.

8 (b) Any rate greater than one and one-half percent shall be used as
9 follows:

10 (i) In a city of the primary class, up to fifteen percent of the
11 proceeds from the rate in excess of one and one-half percent may be used
12 for non-public infrastructure projects of an interlocal agreement or
13 joint public agency agreement with another political subdivision within
14 the municipality or the county in which the municipality is located, and
15 the remaining proceeds shall be used for public infrastructure projects
16 or voter-approved infrastructure related to an economic development
17 program as defined in section 18-2705; and

18 (ii) In any incorporated municipality other than a city of the
19 primary class, the proceeds from the rate in excess of one and one-half
20 percent shall be used for public infrastructure projects or voter-
21 approved infrastructure related to an economic development program as
22 defined in section 18-2705.

23 For purposes of this section, public infrastructure project means
24 and includes, but is not limited to, any of the following projects, or
25 any combination thereof: Public highways and bridges and municipal roads,
26 streets, bridges, and sidewalks; solid waste management facilities;
27 wastewater, storm water, and water treatment works and systems, water
28 distribution facilities, and water resources projects, including, but not
29 limited to, pumping stations, transmission lines, and mains and their
30 appurtenances; hazardous waste disposal systems; resource recovery
31 systems; airports; port facilities; buildings and capital equipment used

1 in the operation of municipal government; convention and tourism
2 facilities; redevelopment projects as defined in section 18-2103; mass
3 transit and other transportation systems, including parking facilities;
4 and equipment necessary for the provision of municipal services.

5 (c) Any rate greater than one and one-half percent shall terminate
6 no more than ten years after its effective date or, if bonds are issued
7 and the local option sales and use tax revenue is pledged for payment of
8 such bonds, upon payment of such bonds and any refunding bonds, whichever
9 date is later, except as provided in subdivision (2)(d) of this section.

10 (d) If a portion of the rate greater than one and one-half percent
11 is stated in the ballot question as being imposed for the purpose of the
12 interlocal agreement or joint public agency agreement described in
13 subdivision (2)(b)(i) or subsection (3) of this section, and such portion
14 is at least one-eighth percent, there shall be no termination date for
15 the rate representing such portion rounded to the next higher one-quarter
16 or one-half percent.

17 (e) For fiscal years beginning prior to July 1, 2025, sections
18 ~~Sections~~ 13-518 to 13-522 apply to the revenue from any such tax or
19 increase.

20 (3)(a) No municipal sales and use tax shall be imposed at a rate
21 greater than one and one-half percent or increased to a rate greater than
22 one and one-half percent unless the municipality is a party to an
23 interlocal agreement pursuant to the Interlocal Cooperation Act or a
24 joint public agency agreement pursuant to the Joint Public Agency Act
25 with a political subdivision within the municipality or the county in
26 which the municipality is located creating a separate legal or
27 administrative entity relating to a public infrastructure project.

28 (b) Except as provided in subdivision (2)(b)(i) of this section,
29 such interlocal agreement or joint public agency agreement shall contain
30 provisions, including benchmarks, relating to the long-term development
31 of unified governance of public infrastructure projects with respect to

1 the parties. The Legislature may provide additional requirements for such
2 agreements, including benchmarks, but such additional requirements shall
3 not apply to any debt outstanding at the time the Legislature enacts such
4 additional requirements. The separate legal or administrative entity
5 created shall not be one that was in existence for one calendar year
6 preceding the submission of the question of such tax or increase at a
7 primary or general election held within the incorporated municipality.

8 (c) Any other public agency as defined in section 13-803 may be a
9 party to such interlocal cooperation agreement or joint public agency
10 agreement.

11 (d) A municipality is not required to use all of the additional
12 revenue generated by a sales and use tax imposed at a rate greater than
13 one and one-half percent or increased to a rate greater than one and one-
14 half percent under this subsection for the purposes of the interlocal
15 cooperation agreement or joint public agency agreement set forth in this
16 subsection.

17 (4) The provisions of subsections (2) and (3) of this section do not
18 apply to the first one and one-half percent of a sales and use tax
19 imposed by a municipality.

20 (5) Notwithstanding any provision of any municipal charter, any
21 incorporated municipality or interlocal agency or joint public agency
22 pursuant to an agreement as provided in subsection (3) of this section
23 may issue bonds in one or more series for any municipal purpose and pay
24 the principal of and interest on any such bonds by pledging receipts from
25 the increase in the municipal sales and use taxes authorized by such
26 municipality. Any municipality which has or may issue bonds under this
27 section may dedicate a portion of its property tax levy authority as
28 provided in section 77-3442 to meet debt service obligations under the
29 bonds. For purposes of this subsection, bond means any evidence of
30 indebtedness, including, but not limited to, bonds, notes including notes
31 issued pending long-term financing arrangements, warrants, debentures,

1 obligations under a loan agreement or a lease-purchase agreement, or any
2 similar instrument or obligation.

3 Sec. 68. Section 77-27,144, Revised Statutes Cumulative Supplement,
4 2022, is amended to read:

5 77-27,144 (1) The Tax Commissioner shall collect the tax imposed by
6 any incorporated municipality concurrently with collection of a state tax
7 in the same manner as the state tax is collected. The Tax Commissioner
8 shall remit monthly the proceeds of the tax to the incorporated
9 municipalities levying the tax, after deducting the amount of refunds
10 made and twenty-two percent of the remainder to be credited as follows:

11 (a) Three percent shall be credited to the Municipal Equalization Fund;
12 and (b) nineteen percent shall be remitted to the State Treasurer for
13 credit to the Education Future Fund. For fiscal year 2024-25, the
14 incorporated municipalities levying the tax shall be guaranteed to
15 receive total net taxable sales equal to the fiscal year 2023-24 net
16 taxable sales amount plus one percent. For each fiscal year thereafter,
17 the guaranteed taxable sales amount shall increase by one percent three
18 percent of the remainder to be credited to the Municipal Equalization
19 Fund.

20 (2)(a) Deductions for a refund made pursuant to section 77-4105,
21 77-4106, 77-5725, or 77-5726 and owed by a city of the first class, city
22 of the second class, or village shall be delayed for one year after the
23 refund has been made to the taxpayer. The Department of Revenue shall
24 notify the municipality liable for a refund exceeding one thousand five
25 hundred dollars of the pending refund, the amount of the refund, and the
26 month in which the deduction will be made or begin, except that if the
27 amount of a refund claimed under section 77-4105, 77-4106, 77-5725, or
28 77-5726 exceeds twenty-five percent of the municipality's total sales and
29 use tax receipts, net of any refunds or sales tax collection fees, for
30 the municipality's prior fiscal year, the department shall deduct the
31 refund over the period of one year in equal monthly amounts beginning

1 after the one-year notification period required by this subdivision.

2 (b) Deductions for a refund made pursuant to section 77-4105,
3 77-4106, 77-5725, or 77-5726 and owed by a city of the metropolitan class
4 or city of the primary class shall be made as follows:

5 (i) During calendar year 2023, such deductions shall be made in
6 accordance with subsection (1) of this section; and

7 (ii) During calendar year 2024 and each calendar year thereafter,
8 such deductions shall be made based on estimated amounts as described in
9 this subdivision. On or before March 1, 2023, and on or before March 1 of
10 each year thereafter, the Department of Revenue shall notify each city of
11 the metropolitan class and city of the primary class of the total amount
12 of such refunds that are estimated to be paid during the following
13 calendar year. Such estimated amount shall be used to establish the total
14 amount to be deducted in the following calendar year. The department
15 shall deduct such amount over the following calendar year in twelve equal
16 monthly amounts. Beginning with the notification sent in calendar year
17 2025, the notification shall include any adjustment needed for the prior
18 calendar year to account for any difference between the estimated amount
19 deducted in such prior calendar year and the actual amount of refunds
20 paid in such year.

21 (3) Deductions for a refund made pursuant to the Imagine Nebraska
22 Act shall be delayed as provided in this subsection after the refund has
23 been made to the taxpayer. The Department of Revenue shall notify each
24 municipality liable for a refund exceeding one thousand five hundred
25 dollars of the pending refund and the amount of the refund claimed under
26 the Imagine Nebraska Act. The notification shall be made by March 1 of
27 each year beginning in 2021 and shall be used to establish the refund
28 amount for the following calendar year. The notification shall include
29 any excess or underpayment from the prior calendar year. The department
30 shall deduct the refund over a period of one year in equal monthly
31 amounts beginning in January following the notification. This subsection

1 applies to total annual refunds exceeding one million dollars or twenty-
2 five percent of the municipality's total sales and use tax receipts for
3 the prior fiscal year, whichever is the lesser amount.

4 (4) Deductions for a refund made pursuant to the Urban Redevelopment
5 Act shall be delayed as provided in this subsection after the refund has
6 been made to the taxpayer. The Department of Revenue shall notify each
7 municipality liable for a refund exceeding one thousand five hundred
8 dollars of the pending refund and the amount of the refund claimed under
9 the Urban Redevelopment Act. The notification shall be made by March 1 of
10 each year beginning in 2022 and shall be used to establish the refund
11 amount for the following calendar year. The notification shall include
12 any excess or underpayment from the prior calendar year. The department
13 shall deduct the refund over a period of one year in equal monthly
14 amounts beginning in January following the notification. This subsection
15 applies to total annual refunds exceeding one million dollars or twenty-
16 five percent of the municipality's total sales and use tax receipts for
17 the prior fiscal year, whichever is the lesser amount.

18 (5) The Tax Commissioner shall keep full and accurate records of all
19 money received and distributed under the provisions of the Local Option
20 Revenue Act. When proceeds of a tax levy are received but the identity of
21 the incorporated municipality which levied the tax is unknown and is not
22 identified within six months after receipt, the amount shall be credited
23 to the Municipal Equalization Fund. The municipality may request the
24 names and addresses of the retailers which have collected the tax as
25 provided in subsection (13) of section 77-2711 and may certify an
26 individual to request and review confidential sales and use tax returns
27 and sales and use tax return information as provided in subsection (14)
28 of section 77-2711.

29 (6)(a) Every qualifying business that has filed an application to
30 receive tax incentives under the Employment and Investment Growth Act,
31 the Nebraska Advantage Act, the Imagine Nebraska Act, or the Urban

1 Redevelopment Act shall, with respect to such acts, provide annually to
2 each municipality, in aggregate data, the maximum amount the qualifying
3 business is eligible to receive in the current year in refunds of local
4 sales and use taxes of the municipality and exemptions for the previous
5 year, and the estimate of annual refunds of local sales and use taxes of
6 the municipality and exemptions such business intends to claim in each
7 future year. Such information shall be kept confidential by the
8 municipality unless publicly disclosed previously by the taxpayer or by
9 the State of Nebraska.

10 (b) For purposes of this subsection, municipality means a
11 municipality that has adopted the local option sales and use tax under
12 the Local Option Revenue Act and to which the qualifying business has
13 paid such sales and use tax.

14 (c) The qualifying business shall provide the information to the
15 municipality on or before June 30 of each year.

16 (d) Any amounts held by a municipality to make sales and use tax
17 refunds under the Employment and Investment Growth Act, the Nebraska
18 Advantage Act, the Imagine Nebraska Act, and the Urban Redevelopment Act
19 shall not count toward any budgeted restricted funds limitation as
20 provided in section 13-519 or toward any cash reserve limitation as
21 provided in section 13-504 and shall be excluded from the limitations of
22 the Property Tax Growth Limitation Act.

23 Sec. 69. Section 77-27,235, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 77-27,235 (1) Any producer of electricity generated by a new
26 renewable electric generation facility shall earn a renewable energy tax
27 credit. For electricity generated on or after July 14, 2006, and before
28 October 1, 2007, the credit shall be .075 cent for each kilowatt-hour of
29 electricity generated by a new renewable electric generation facility.
30 For electricity generated on or after October 1, 2007, and before January
31 1, 2010, the credit shall be .1 cent for each kilowatt-hour of

1 electricity generated by a new renewable electric generation facility.
2 For electricity generated on or after January 1, 2010, and before January
3 1, 2013, the credit shall be .075 cent per kilowatt-hour for electricity
4 generated by a new renewable electric generation facility. For
5 electricity generated on or after January 1, 2013, the credit shall be
6 .05 cent per kilowatt-hour for electricity generated by a new renewable
7 electric generation facility. The credit may be earned for production of
8 electricity for ten years after the date that the facility is placed in
9 operation on or after July 14, 2006.

10 (2) For purposes of this section:

11 (a) Electricity generated by a new renewable electric generation
12 facility means electricity that is exclusively produced by a new
13 renewable electric generation facility;

14 (b) Eligible renewable resources means wind, moving water, solar,
15 geothermal, fuel cell, methane gas, or photovoltaic technology; and

16 (c) New renewable electric generation facility means an electrical
17 generating facility located in this state that is first placed into
18 service on or after July 14, 2006, which utilizes eligible renewable
19 resources as its fuel source.

20 (3) The credit allowed under this section may be used to reduce the
21 producer's Nebraska income tax liability or to obtain a refund of state
22 sales and use taxes paid by the producer of electricity generated by a
23 new renewable electric generation facility. A claim to use the credit for
24 refund of the state sales and use taxes paid, either directly or
25 indirectly, by the producer may be filed quarterly for electricity
26 generated during the previous quarter by the twentieth day of the month
27 following the end of the calendar quarter. The credit may be used to
28 obtain a refund of state sales and use taxes paid during the quarter
29 immediately preceding the quarter in which the claim for refund is made,
30 except that the amount refunded under this subsection shall not exceed
31 the amount of the state sales and use taxes paid during the quarter.

1 (4) The Department of Revenue may adopt and promulgate rules and
2 regulations to permit verification of the validity and timeliness of any
3 renewable energy tax credit claimed.

4 (5) The total amount of renewable energy tax credits that may be
5 used by all taxpayers shall be limited to fifty thousand dollars without
6 further authorization from the Legislature.

7 ~~(6) The credit allowed under this section may not be claimed by a
8 producer who received a sales tax exemption under section 77-2704.57 for
9 the new renewable electric generation facility.~~

10 (6) (7) Interest shall not be allowed on any refund paid under this
11 section.

12 Sec. 70. Section 77-3005, Reissue Revised Statutes of Nebraska, as
13 amended by Laws 2024, LB685, section 11, is amended to read:

14 77-3005 (1) The occupation tax levied and imposed by the Mechanical
15 Amusement Device Tax Act shall be in addition to any and all taxes or
16 fees, of any form whatsoever, now imposed by the State of Nebraska upon
17 the business of operating or distributing mechanical amusement devices,
18 ~~except that payment of the tax and license fees due and owing on or
19 before the licensing date of each year shall exempt any such mechanical
20 amusement device from the application of the sales tax which would or
21 could otherwise be imposed under the Nebraska Revenue Act of 1967.
22 Nonpayment of the taxes or fees due and owing on or before the licensing
23 date of each year shall render the exemption provided by this section
24 inapplicable, and the particular mechanical amusement devices shall then
25 be subject to all the provisions of the Nebraska Revenue Act of 1967,
26 including the penalty provisions pertaining to the distributor or
27 operator of such mechanical amusement devices.~~

28 (2) No political subdivision of the State of Nebraska shall levy or
29 impose any tax on mechanical amusement devices in addition to the taxes
30 imposed by the Mechanical Amusement Device Tax Act.

31 Sec. 71. Section 77-3442, Revised Statutes Supplement, 2023, is

1 amended to read:

2 77-3442 (1) Property tax levies for the support of local governments
3 for fiscal years beginning on or after July 1, 1998, shall be limited to
4 the amounts set forth in this section except as provided in section
5 77-3444.

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

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

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

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

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

29 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)
30 of this section are (i) amounts levied to pay for current and future sums
31 agreed to be paid by a school district to certificated employees in

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

1 1, 1996, for construction, expansion, or alteration of school district
2 buildings. For purposes of this subsection, commenced means any action
3 taken by the school board on the record which commits the board to expend
4 district funds in planning, constructing, or carrying out the project,
5 and (viii) for fiscal year 2025-26 and each fiscal year thereafter,
6 amounts levied pursuant to section 79-10,120.

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

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

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

30 (3) For each fiscal year through fiscal year 2023-24, community
31 college areas may levy the levies provided in subdivisions (2)(a) through

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

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

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

25 (c) In addition, natural resources districts located in a river
26 basin, subbasin, or reach that has been determined to be fully
27 appropriated pursuant to section 46-714 or designated as overappropriated
28 pursuant to section 46-713 by the Department of Natural Resources shall
29 also have the power and authority to levy a tax equal to the dollar
30 amount by which their restricted funds budgeted to administer and
31 implement ground water management activities and integrated management

1 activities under the Nebraska Ground Water Management and Protection Act
2 exceed their restricted funds budgeted to administer and implement ground
3 water management activities and integrated management activities for
4 FY2005-06, not to exceed three cents on each one hundred dollars of
5 taxable valuation on all of the taxable property within the district for
6 fiscal year 2006-07 and each fiscal year thereafter through fiscal year
7 2017-18.

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

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

24 (b) Incorporated cities and villages which are within the boundaries
25 of a municipal county may levy a maximum levy of ninety cents per one
26 hundred dollars of taxable valuation of property subject to the levy. The
27 maximum levy shall include amounts paid to a municipal county for county
28 services, amounts levied to pay for sums to support a library pursuant to
29 section 51-201, a museum pursuant to section 51-501, a visiting community
30 nurse, home health nurse, or home health agency pursuant to section
31 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

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

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

1 county to exceed its levy authority under this section, the second county
2 may exceed the levy authority in order to levy the amount allocated.

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

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

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

25 (12) Property tax levies (a) for judgments, except judgments or
26 orders from the Commission of Industrial Relations, obtained against a
27 political subdivision which require or obligate a political subdivision
28 to pay such judgment, to the extent such judgment is not paid by
29 liability insurance coverage of a political subdivision, (b) for
30 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
31 for bonds as defined in section 10-134 approved according to law and

1 secured by a levy on property except as provided in section 44-4317 for
2 bonded indebtedness issued by educational service units and school
3 districts, (d) for payments by a public airport to retire interest-free
4 loans from the Division of Aeronautics of the Department of
5 Transportation in lieu of bonded indebtedness at a lower cost to the
6 public airport, and (e) to pay for cancer benefits provided on or after
7 January 1, 2022, pursuant to the Firefighter Cancer Benefits Act are not
8 included in the levy limits established by this section.

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

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

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

20 (16) For school districts that file a binding resolution on or
21 before May 9, 2008, with the county assessors, county clerks, and county
22 treasurers for all counties in which the school district has territory
23 pursuant to subsection (7) of section 79-458, if the combined levies,
24 except levies for bonded indebtedness approved by the voters of the
25 school district and levies for the refinancing of such bonded
26 indebtedness, are in excess of the greater of (a) one dollar and twenty
27 cents per one hundred dollars of taxable valuation of property subject to
28 the levy or (b) the maximum levy authorized by a vote pursuant to section
29 77-3444, all school district levies, except levies for bonded
30 indebtedness approved by the voters of the school district and levies for
31 the refinancing of such bonded indebtedness, shall be considered

1 unauthorized levies under section 77-1606.

2 Sec. 72. Section 77-4008, Revised Statutes Supplement, 2023, is
3 amended to read:

4 77-4008 (1)(a) A tax is hereby imposed upon the first owner of
5 tobacco products to be sold in this state.

6 (b) The tax on snuff shall be forty-four cents per ounce and a
7 proportionate tax at the like rate on all fractional parts of an ounce.
8 Such tax shall be computed based on the net weight as listed by the
9 manufacturer.

10 ~~(c) The tax on an electronic nicotine delivery system containing~~
11 ~~three milliliters or less of consumable material shall be five cents per~~
12 ~~milliliter of consumable material and a proportionate tax at the like~~
13 ~~rate on all fractional parts of a milliliter.~~

14 ~~(c)~~ ~~(d)~~ The tax on an electronic nicotine delivery system ~~containing~~
15 ~~more than three milliliters of consumable material~~ shall be thirty ten
16 percent of (i) the purchase price of such electronic nicotine delivery
17 system paid by the first owner or (ii) the price at which the first owner
18 who made, manufactured, or fabricated the electronic nicotine delivery
19 system sells the item to others.

20 ~~(d)~~ ~~(e)~~ For electronic nicotine delivery systems in the possession
21 of retail dealers for which tax has not been paid, the tax under this
22 subsection shall be imposed at the earliest time the retail dealer: (i)
23 Brings or causes to be brought into the state any electronic nicotine
24 delivery system for sale; (ii) makes, manufactures, or fabricates any
25 electronic nicotine delivery system in this state for sale in this state;
26 or (iii) sells any electronic nicotine delivery system to consumers
27 within this state.

28 ~~(e)~~ ~~(f)~~ The tax on tobacco products other than snuff and electronic
29 nicotine delivery systems shall be twenty percent of (i) the purchase
30 price of such tobacco products paid by the first owner or (ii) the price
31 at which a first owner who made, manufactured, or fabricated the tobacco

1 product sells the items to others.

2 (f) ~~(g)~~ The tax on tobacco products shall be in addition to all
3 other taxes.

4 (2) Whenever any person who is licensed under section 77-4009
5 purchases tobacco products from another person licensed under section
6 77-4009, the seller shall be liable for the payment of the tax.

7 (3) Amounts collected pursuant to this section shall be used and
8 distributed pursuant to section 77-4025.

9 Sec. 73. Section 77-4025, Revised Statutes Supplement, 2023, as
10 amended by Laws 2024, LB1204, section 36, is amended to read:

11 77-4025 (1) There is hereby created a cash fund in the Department of
12 Revenue to be known as the Tobacco Products Administration Cash Fund. All
13 revenue collected or received by the Tax Commissioner from the license
14 fees, certification fees, and taxes imposed by the Tobacco Products Tax
15 Act shall be remitted to the State Treasurer for credit to the Tobacco
16 Products Administration Cash Fund, except that all such revenue relating
17 to electronic nicotine delivery systems shall be remitted to the State
18 Treasurer for credit as follows:

19 (a) Two-thirds of the tax revenue relating to electronic nicotine
20 delivery systems shall be credited to the Education Future Fund; and

21 (b) All other revenue relating to electronic nicotine delivery
22 systems shall be credited to the General Fund.

23 (2) All costs required for administration of the Tobacco Products
24 Tax Act shall be paid from the Tobacco Products Administration Cash Fund.
25 Credits and refunds allowed under the act shall be paid from the Tobacco
26 Products Administration Cash Fund. Any receipts, after credits and
27 refunds, in excess of the amounts sufficient to cover the costs of
28 administration may be transferred to the General Fund at the direction of
29 the Legislature.

30 (3) Any money in the Tobacco Products Administration Cash Fund
31 available for investment shall be invested by the state investment

1 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
2 State Funds Investment Act.

3 Sec. 74. Section 77-4212, Revised Statutes Supplement, 2023, as
4 amended by Laws 2024, LB126, section 11, is amended to read:

5 77-4212 (1) For tax year 2007, the amount of relief granted under
6 the Property Tax Credit Act shall be one hundred five million dollars.
7 For tax year 2008, the amount of relief granted under the act shall be
8 one hundred fifteen million dollars. It is the intent of the Legislature
9 to fund the Property Tax Credit Act for tax years after tax year 2008
10 using available revenue. For tax year 2017, the amount of relief granted
11 under the act shall be two hundred twenty-four million dollars. For tax
12 year 2020 through tax year 2022, the minimum amount of relief granted
13 under the act shall be two hundred seventy-five million dollars. For tax
14 year 2023, the minimum amount of relief granted under the act shall be
15 three hundred sixty million dollars. For tax year 2024, the minimum
16 amount of relief granted under the act shall be three hundred ninety-five
17 million dollars. For tax year 2025, the minimum amount of relief granted
18 under the act shall be one hundred ninety-five ~~four hundred thirty~~
19 million dollars. For tax year 2026, the minimum amount of relief granted
20 under the act shall be one hundred eighty ~~four hundred forty-five~~ million
21 dollars. For tax year 2027, the minimum amount of relief granted under
22 the act shall be one hundred seventy ~~four hundred sixty~~ million dollars.
23 For tax year 2028, the minimum amount of relief granted under the act
24 shall be one hundred eighty-five ~~four hundred seventy-five~~ million
25 dollars. For tax year 2029, the minimum amount of relief granted under
26 the act shall be the minimum amount from the prior tax year plus a
27 percentage increase equal to the percentage increase, if any, in the
28 total assessed value of all real property in the state from the prior
29 year to the current year, as determined by the Department of Revenue,
30 plus an additional seventy-five million dollars. For tax year 2030 and
31 each tax year thereafter, the minimum amount of relief granted under the

1 act shall be the minimum amount from the prior tax year plus a percentage
2 increase equal to the percentage increase, if any, in the total assessed
3 value of all real property in the state from the prior year to the
4 current year, as determined by the Department of Revenue. If money is
5 transferred or credited to the Property Tax Credit Cash Fund pursuant to
6 any other state law, such amount shall be added to the minimum amount
7 required under this subsection when determining the total amount of
8 relief granted under the act. The relief shall be in the form of a
9 property tax credit which appears on the property tax statement.

10 (2)(a) For tax years prior to tax year 2017, to determine the amount
11 of the property tax credit, the county treasurer shall multiply the
12 amount disbursed to the county under subdivision (4)(a) of this section
13 by the ratio of the real property valuation of the parcel to the total
14 real property valuation in the county. The amount determined shall be the
15 property tax credit for the property.

16 (b) Beginning with tax year 2017, to determine the amount of the
17 property tax credit, the county treasurer shall multiply the amount
18 disbursed to the county under subdivision (4)(b) of this section by the
19 ratio of the credit allocation valuation of the parcel to the total
20 credit allocation valuation in the county. The amount determined shall be
21 the property tax credit for the property.

22 (3) If the real property owner qualifies for a homestead exemption
23 under sections 77-3501 to 77-3529 and section 3 of this act, the owner
24 shall also be qualified for the relief provided in the act to the extent
25 of any remaining liability after calculation of the relief provided by
26 the homestead exemption. If the credit results in a property tax
27 liability on the homestead that is less than zero, the amount of the
28 credit which cannot be used by the taxpayer shall be returned to the
29 Property Tax Administrator by July 1 of the year the amount disbursed to
30 the county was disbursed. The Property Tax Administrator shall
31 immediately credit any funds returned under this subsection to the

1 Property Tax Credit Cash Fund. Upon the return of any funds under this
2 subsection, the county treasurer shall electronically file a report with
3 the Property Tax Administrator, on a form prescribed by the Tax
4 Commissioner, indicating the amount of funds distributed to each taxing
5 unit in the county in the year the funds were returned, any collection
6 fee retained by the county in such year, and the amount of unused credits
7 returned.

8 (4)(a) For tax years prior to tax year 2017, the amount disbursed to
9 each county shall be equal to the amount available for disbursement
10 determined under subsection (1) of this section multiplied by the ratio
11 of the real property valuation in the county to the real property
12 valuation in the state. By September 15, the Property Tax Administrator
13 shall determine the amount to be disbursed under this subdivision to each
14 county and certify such amounts to the State Treasurer and to each
15 county. The disbursements to the counties shall occur in two equal
16 payments, the first on or before January 31 and the second on or before
17 April 1. After retaining one percent of the receipts for costs, the
18 county treasurer shall allocate the remaining receipts to each taxing
19 unit levying taxes on taxable property in the tax district in which the
20 real property is located in the same proportion that the levy of such
21 taxing unit bears to the total levy on taxable property of all the taxing
22 units in the tax district in which the real property is located.

23 (b) Beginning with tax year 2017, the amount disbursed to each
24 county shall be equal to the amount available for disbursement determined
25 under subsection (1) of this section multiplied by the ratio of the
26 credit allocation valuation in the county to the credit allocation
27 valuation in the state. By September 15, the Property Tax Administrator
28 shall determine the amount to be disbursed under this subdivision to each
29 county and certify such amounts to the State Treasurer and to each
30 county. The disbursements to the counties shall occur in two equal
31 payments, the first on or before January 31 and the second on or before

1 April 1. After retaining one percent of the receipts for costs, the
2 county treasurer shall allocate the remaining receipts to each taxing
3 unit, excluding school districts, based on its share of the credits
4 granted to all taxpayers in the taxing unit.

5 (5) For purposes of this section, credit allocation valuation means
6 the taxable value for all real property except agricultural land and
7 horticultural land, one hundred twenty percent of taxable value for
8 agricultural land and horticultural land that is not subject to special
9 valuation, and one hundred twenty percent of taxable value for
10 agricultural land and horticultural land that is subject to special
11 valuation.

12 (6) The State Treasurer shall transfer from the General Fund to the
13 Property Tax Credit Cash Fund one hundred five million dollars by August
14 1, 2007, and one hundred fifteen million dollars by August 1, 2008.

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

17 Sec. 75. Section 77-4405, Revised Statutes Supplement, 2023, as
18 amended by Laws 2024, LB1317, section 90, and Laws 2024, LB1344, section
19 14, is amended to read:

20 77-4405 (1) If the department finds that creation of the good life
21 district would not exceed the limits prescribed in subsection (4) of
22 section 77-4404 and the project described in the application meets the
23 eligibility requirements of this section, the application shall be
24 approved.

25 (2) A project is eligible if:

26 (a) The applicant demonstrates that the total new development costs
27 of the project will exceed:

28 (i) One billion dollars if the project will be located in a city of
29 the metropolitan class;

30 (ii) Seven hundred fifty million dollars if the project will be
31 located in a city of the primary class;

1 (iii) Five hundred million dollars if the project will be located in
2 a city of the first class, city of the second class, or village within a
3 county with a population of one hundred thousand inhabitants or more; or

4 (iv) One hundred million dollars if the project will be located in a
5 city of the first class, city of the second class, village, or sanitary
6 and improvement district within a county with a population of less than
7 one hundred thousand inhabitants;

8 (b) The applicant demonstrates that the project will directly or
9 indirectly result in the creation of:

10 (i) One thousand new jobs if the project will be located in a city
11 of the metropolitan class;

12 (ii) Five hundred new jobs if the project will be located in a city
13 of the primary class;

14 (iii) Two hundred fifty new jobs if the project will be located in a
15 city of the first class, city of the second class, or village within a
16 county with a population of one hundred thousand inhabitants or more; or

17 (iv) Fifty new jobs if the project will be located in a city of the
18 first class, city of the second class, village, or sanitary and
19 improvement district within a county with a population of less than one
20 hundred thousand inhabitants; and

21 (c)(i) For a project that will be located in a county with a
22 population of one hundred thousand inhabitants or more, the applicant
23 demonstrates that, upon completion of the project, at least twenty
24 percent of sales at the project will be made to persons residing outside
25 the State of Nebraska or the project will generate a minimum of six
26 hundred thousand visitors per year who reside outside the State of
27 Nebraska and the project will attract new-to-market retail to the state
28 and will generate a minimum of three million visitors per year. Students
29 from another state who attend a Nebraska public or private university
30 shall not be counted as out-of-state residents for purposes of this
31 subdivision; or

1 (ii) For a project that will be located in a county with a
2 population of less than one hundred thousand inhabitants, the applicant
3 demonstrates that, upon completion of the project, at least twenty
4 percent of sales at the project will be made to persons residing outside
5 the State of Nebraska. Students from another state who attend a Nebraska
6 public or private university shall not be counted as out-of-state
7 residents for purposes of this subdivision.

8 (3) The applicant must certify that any anticipated diversion of
9 state sales tax revenue will be offset or exceeded by sales tax paid on
10 anticipated development costs, including construction to real property,
11 during the same period.

12 (4) A project is not eligible if:

13 (a) The project includes a licensed racetrack enclosure or an
14 authorized gaming operator as such terms are defined in section 9-1103,
15 except that this subdivision shall not apply to infrastructure or
16 facilities that are (i) publicly owned or (ii) used by or at the
17 direction of the Nebraska State Fair Board, so long as no gaming devices
18 or games of chance are expected to be operated by an authorized gaming
19 operator within any such facilities;

20 (b) The project received funds pursuant to the Shovel-Ready Capital
21 Recovery and Investment Act or the Economic Recovery Act, except that
22 this subdivision shall not apply to any project located in a qualified
23 inland port district; or

24 (c) The project includes any portion of a public or private
25 university.

26 (5) Approval of an application under this section shall establish
27 the good life district as that area depicted in the map accompanying the
28 application as submitted pursuant to subdivision (1)(b) of section
29 77-4404. Such district shall last for thirty years and shall not exceed
30 two thousand acres in size if in a city of the metropolitan class, three
31 thousand acres in size if in any other class of city or village, or, for

1 any good life district created within a qualified inland port district,
2 the size of the qualified inland port district.

3 ~~(6)(a) Prior to July 1, 2024, any transactions occurring within a~~
4 ~~good life district shall be subject to a reduced state sales tax rate as~~
5 ~~provided in subdivision (5) of section 77-2701.02.~~

6 ~~(6) Any (b) On and after July 1, 2024, any transactions occurring~~
7 within a good life district shall be subject to a reduced state sales tax
8 rate as provided in ~~subdivision (6) of section 77-2701.02.~~

9 (7) After establishment of a good life district pursuant to this
10 section, a good life district applicant may adjust the boundaries of the
11 district by filing an amended map with the department and updates or
12 supplements to the application materials originally submitted by the good
13 life district applicant to demonstrate the eligibility criteria in
14 subsection (2) of this section will be met after the boundaries are
15 adjusted. The department shall approve the new boundaries on the
16 following conditions:

17 (a) The department determines that the eligibility criteria in
18 subsection (2) of this section will continue to be met after the proposed
19 boundary adjustment based on the materials submitted by the good life
20 district applicant; and

21 (b) For any area being removed from the district:

22 (i) The department shall solicit and receive from the city or
23 village in which all or a portion of the good life district is located
24 confirmation that no area being removed is attributable to local sources
25 of revenue which have been pledged for payment of bonds issued pursuant
26 to the Good Life District Economic Development Act. Confirmation may
27 include resolutions, meeting minutes, or other official measures adopted
28 or taken by the city council or village board of trustees; and

29 (ii) Either the department has received written consent from the
30 owners of real estate proposed to be removed from the good life district,
31 or a hearing is held by the department in the manner described in this

1 subdivision and the department finds that the removal of the affected
2 property is in the best interests of the state and that the removal is
3 consistent with the goals and purposes of the approved application for
4 the good life district. In determining whether removal of the affected
5 property is consistent with the goals and purposes of the approved
6 application for the good life district, the department may consider any
7 formal action taken by the city council or village board of trustees.
8 Proof of such formal action may include resolutions, meeting minutes, or
9 other official measures adopted or taken. Such hearing must be held at
10 least ninety days after delivering written notice via certified mail to
11 the owners of record for the affected real estate proposed to be removed
12 from the good life district. The hearing must be open to the public and
13 for the stated purpose of hearing testimony regarding the proposed
14 removal of property from the good life district. Attendees must be given
15 the opportunity to speak and submit documentary evidence at, prior to, or
16 contemporaneously with such hearing for the department to consider in
17 making its findings.

18 (8) After establishment of a good life district pursuant to this
19 section, but within twelve months after the approval of the original
20 application or after any modification is made to the boundaries of a good
21 life district pursuant to this section, a city or village in which any
22 part of the applicable good life district is located may file a
23 supplemental request to the department to increase the size of the good
24 life district by up to one thousand acres. Such supplemental request
25 shall be accompanied by such materials and certifications necessary to
26 demonstrate that such increase would not negatively impact the criteria
27 that were necessary for the original establishment of such good life
28 district.

29 (9) After establishment of a good life district pursuant to this
30 section and after any modification is made to the boundaries of a good
31 life district pursuant to this section, the department shall transmit to

1 any city or village which includes such good life district within its
2 boundaries or within its extraterritorial zoning jurisdiction (a) all
3 information held by the department related to the application and
4 approval of the application, (b) all documentation which describes the
5 property included within the good life district, and (c) all
6 documentation transmitted to the applicant for such good life district
7 with approval of the application and establishment of the good life
8 district. Such city or village shall be subject to the same
9 confidentiality restrictions as provided in subsection (3) of section
10 77-4404, except that all such documents, plans, and specifications
11 included in the application which the city or village determine define or
12 describe the project may be provided upon written request of any person
13 who owns property in the applicable good life district.

14 (10) After establishment of a good life district that exceeds one
15 thousand acres in size, the good life district applicant may apply to the
16 department to establish development and design standards for the good
17 life district. Such standards may include, but are not limited to,
18 standards for architectural design, landscape design, construction
19 materials, and sustainability, but may not require property owners to
20 utilize specific contractors, professionals, suppliers, or service
21 providers. The department may approve the standards after holding a
22 hearing after one hundred eighty days' notice to all property owners in
23 the district if the department finds that the standards will ensure a
24 comprehensive and cohesive character and aesthetic for development in the
25 good life district, and that the standards will further the purposes of
26 the Good Life Transformational Projects Act. The development and design
27 standards must be commercially reasonable and consistent with terminology
28 and accepted practices in the architecture industry, must not conflict
29 with any building code or other similar law or regulation, and must not
30 impose an undue burden on property owners in the district. If approved,
31 the standards shall apply to all new construction inside of the good life

1 district. Notwithstanding the foregoing, any such standards established
2 by the department shall be in addition and supplemental to any local
3 zoning, building code, comprehensive plan, or similar requirements of the
4 city or village, which requirements of the city or village shall control
5 to the extent of any conflict with any design standards established by
6 the department.

7 (11) Demonstration of meeting the required new development costs for
8 purposes of subdivision (2)(a) of this section may be established by
9 evidence submitted by the good life district applicant, the city or
10 village where the good life district is located, or any other person
11 which submits satisfactory evidence to the department.

12 Sec. 76. Section 77-4602, Revised Statutes Cumulative Supplement,
13 2022, is amended to read:

14 77-4602 (1) Within fifteen days after the end of each month, the Tax
15 Commissioner shall provide a public statement of actual General Fund net
16 receipts, a comparison of such actual net receipts to the monthly
17 estimated net receipts from the most recent forecast provided by the
18 Nebraska Economic Forecasting Advisory Board pursuant to section
19 77-27,158, and a comparison of such actual net receipts to the monthly
20 actual net receipts for the same month of the previous fiscal year.

21 (2) Within fifteen days after the end of each fiscal year, the
22 public statement shall also include (a) a summary of actual General Fund
23 net receipts and estimated General Fund net receipts for the fiscal year
24 as certified pursuant to sections 77-4601 and 77-4603 and (b) a
25 comparison of the actual General Fund net receipts for the fiscal year to
26 the actual General Fund net receipts for the previous fiscal year.

27 (3)(a) This subsection applies on and after July 1, 2025.

28 (b) If actual General Fund net receipts for the most recently
29 completed fiscal year exceed estimated General Fund net receipts for such
30 fiscal year, as reported pursuant to subsection (2) of this section, the
31 Tax Commissioner shall certify the excess amount to the State Treasurer.

1 The State Treasurer shall transfer the excess amount to the Cash Reserve
2 Fund, except as otherwise provided in subdivision (3)(c) of this section.

3 (c) If actual General Fund net receipts for the most recently
4 completed fiscal year exceed one hundred three percent of actual General
5 Fund net receipts for the previous fiscal year, the transfer described in
6 subdivision (3)(b) of this section shall be modified as follows:

7 (i) The amount transferred to the Cash Reserve Fund shall be reduced
8 by the excess amount calculated under subdivision (3)(c) of this section;
9 and

10 (ii) Such excess amount shall be transferred to the Education Future
11 Fund.

12 ~~(3)(a) Within fifteen days after the end of fiscal year 2020-21 and~~
13 ~~each fiscal year thereafter through fiscal year 2022-23, the Tax~~
14 ~~Commissioner shall determine the balance of the Cash Reserve Fund.~~

15 ~~(b) If the balance of the Cash Reserve Fund is less than five~~
16 ~~hundred million dollars:~~

17 ~~(i) The Tax Commissioner shall determine:~~

18 ~~(A) Actual General Fund net receipts for the most recently completed~~
19 ~~fiscal year minus estimated General Fund net receipts for such fiscal~~
20 ~~year as certified pursuant to sections 77-4601 and 77-4603; and~~

21 ~~(B) Actual General Fund net receipts for the most recently completed~~
22 ~~fiscal year minus one hundred three and one-half percent of actual~~
23 ~~General Fund net receipts for the prior fiscal year.~~

24 ~~(ii) If the amounts calculated under subdivisions (3)(b)(i)(A) and~~
25 ~~(3)(b)(i)(B) of this section are both positive numbers, the Tax~~
26 ~~Commissioner shall certify (A) the amount determined under subdivision~~
27 ~~(3)(b)(i)(A) of this section and (B) fifty percent of the amount~~
28 ~~determined under subdivision (3)(b)(i)(B) of this section to the State~~
29 ~~Treasurer. The State Treasurer shall transfer the difference between the~~
30 ~~two certified amounts to the Cash Reserve Fund.~~

31 ~~(iii) If the amount calculated under subdivision (3)(b)(i)(A) of~~

~~1 this section is a positive number but the amount calculated under
2 subdivision (3)(b)(i)(B) of this section is a negative number, the Tax
3 Commissioner shall certify the amount determined under subdivision (3)(b)
4 (i)(A) of this section to the State Treasurer and the State Treasurer
5 shall transfer such certified amount to the Cash Reserve Fund.~~

~~6 (c) If the balance of the Cash Reserve Fund is five hundred million
7 dollars or more:~~

~~8 (i) The Tax Commissioner shall determine:~~

~~9 (A) Actual General Fund net receipts for the most recently completed
10 fiscal year minus estimated General Fund net receipts for such fiscal
11 year as certified pursuant to sections 77-4601 and 77-4603; and~~

~~12 (B) Actual General Fund net receipts for the most recently completed
13 fiscal year minus one hundred three and one-half percent of actual
14 General Fund net receipts for the prior fiscal year.~~

~~15 (ii) If the amounts calculated under subdivisions (3)(c)(i)(A) and
16 (3)(c)(i)(B) of this section are both positive numbers, the Tax
17 Commissioner shall certify (A) the amount determined under subdivision
18 (3)(c)(i)(A) of this section and (B) the amount determined under
19 subdivision (3)(c)(i)(B) of this section to the State Treasurer. The
20 State Treasurer shall transfer the difference between the two certified
21 amounts to the Cash Reserve Fund.~~

~~22 (iii) If the amount calculated under subdivision (3)(c)(i)(A) of
23 this section is a positive number but the amount calculated under
24 subdivision (3)(c)(i)(B) of this section is a negative number, the Tax
25 Commissioner shall certify the amount determined under subdivision (3)(c)
26 (i)(A) of this section to the State Treasurer and the State Treasurer
27 shall transfer such certified amount to the Cash Reserve Fund.~~

~~28 (4)(a) Within fifteen days after the end of fiscal year 2023-24 and
29 each fiscal year thereafter, the Tax Commissioner shall determine the
30 following:~~

~~31 (i) Actual General Fund net receipts for the most recently completed~~

1 ~~fiscal year minus estimated General Fund net receipts for such fiscal~~
2 ~~year as certified pursuant to sections 77-4601 and 77-4603; and~~

3 ~~(ii) Fifty percent of the product of actual General Fund net~~
4 ~~receipts for the most recently completed fiscal year times the difference~~
5 ~~between the annual percentage increase in the actual General Fund net~~
6 ~~receipts for the most recently completed fiscal year and the average~~
7 ~~annual percentage increase in the actual General Fund net receipts over~~
8 ~~the twenty previous fiscal years, excluding the year in which the annual~~
9 ~~percentage change in actual General Fund net receipts is the lowest.~~

10 ~~(b) If the number determined under subdivision (4)(a)(i) of this~~
11 ~~section is a positive number, the Tax Commissioner shall immediately~~
12 ~~certify the greater of the two numbers determined under subdivision (4)~~
13 ~~(a) of this section to the director. The State Treasurer shall transfer~~
14 ~~the certified amount from the General Fund to the Cash Reserve Fund upon~~
15 ~~certification by the director of such amount. The transfer shall be made~~
16 ~~according to the following schedule:~~

17 ~~(i) An amount equal to the amount determined under subdivision (4)~~
18 ~~(a)(i) of this section shall be transferred immediately; and~~

19 ~~(ii) The remainder, if any, shall be transferred by the end of the~~
20 ~~subsequent fiscal year.~~

21 ~~(c) If the transfer required under subdivision (4)(b) of this~~
22 ~~section causes the balance in the Cash Reserve Fund to exceed sixteen~~
23 ~~percent of the total budgeted General Fund expenditures for the current~~
24 ~~fiscal year, such transfer shall be reduced so that the balance of the~~
25 ~~Cash Reserve Fund does not exceed such amount.~~

26 ~~(d) Nothing in this subsection prohibits the balance in the Cash~~
27 ~~Reserve Fund from exceeding sixteen percent of the total budgeted General~~
28 ~~Fund expenditures each fiscal year if the Legislature determines it~~
29 ~~necessary to prepare for and respond to budgetary requirements which may~~
30 ~~include, but are not limited to, capital construction projects and~~
31 ~~responses to emergencies.~~

1 Sec. 77. Section 77-6403, Revised Statutes Cumulative Supplement,
2 2022, is amended to read:

3 77-6403 (1) Any county that has a qualified judgment in excess of
4 twenty-five million dollars rendered against it may, upon adoption of a
5 resolution by the affirmative vote of at least a two-thirds majority of
6 all elected members of the county board, impose a sales and use tax of
7 one-half of one percent on transactions that are subject to the state
8 sales and use tax under the Nebraska Revenue Act of 1967, as amended from
9 time to time, and that are sourced as provided in sections 77-2703.01 to
10 77-2703.04 within the county. Any sales and use tax imposed pursuant to
11 this section shall be used to pay the qualified judgment.

12 (2) The Tax Commissioner shall administer all sales and use taxes
13 imposed pursuant to this section. The Tax Commissioner may prescribe
14 forms and adopt and promulgate rules and regulations in conformity with
15 the Nebraska Revenue Act of 1967, as amended, for the making of returns
16 and for the ascertainment, assessment, and collection of taxes. The
17 county shall furnish a certified copy of the resolution imposing the tax
18 to the Tax Commissioner. The tax shall begin on the first day of the
19 first calendar quarter which begins at least sixty days after receipt by
20 the Tax Commissioner of the certified copy of the resolution. The Tax
21 Commissioner shall provide at least thirty days' notice of the adoption
22 of the tax to retailers within the county. Such notice may be provided
23 through the website of the Department of Revenue or by other electronic
24 means.

25 (3) Any sales and use tax imposed pursuant to this section shall
26 terminate on the first day of the first calendar quarter which begins
27 after the qualified judgment has been paid in full or after seven years,
28 whichever is earlier. The county shall notify the Tax Commissioner of the
29 anticipated termination date at least one hundred twenty days in advance.
30 The Tax Commissioner shall provide at least sixty days' notice of the
31 termination date to retailers within the county. Such notice may be

1 provided through the website of the Department of Revenue or by other
2 electronic means.

3 (4) The Tax Commissioner shall collect any sales and use tax imposed
4 pursuant to this section concurrently with collection of a state sales
5 and use tax in the same manner as the state tax is collected. The Tax
6 Commissioner shall remit monthly the proceeds of the tax to the county
7 imposing the tax, after deducting the amount of refunds made and twenty-
8 two ~~three~~ percent of the remainder as an administrative fee necessary to
9 defray the cost of collecting the tax and the expenses incident thereto.
10 The Tax Commissioner shall keep full and accurate records of all money
11 received and distributed. All receipts from the twenty-two percent ~~three-~~
12 ~~percent~~ administrative fee shall be deposited in the state General Fund.
13 For fiscal year 2024-25, the counties imposing the tax shall be
14 guaranteed to receive total net taxable sales equal to the fiscal year
15 2023-24 net taxable sales amount plus one percent. For each fiscal year
16 thereafter, the guaranteed taxable sales amount shall increase by one
17 percent.

18 (5) Upon any claim of illegal assessment and collection of any sales
19 and use tax imposed pursuant to this section, the taxpayer has the same
20 remedies provided for claims of illegal assessment and collection of the
21 state sales and use tax.

22 (6) All relevant provisions of the Nebraska Revenue Act of 1967, as
23 amended, not inconsistent with this section, shall govern transactions,
24 proceedings, and activities related to any sales and use tax imposed
25 pursuant to this section.

26 (7) For purposes of any sales and use tax imposed pursuant to this
27 section, all retail sales, rentals, and leases, as defined and described
28 in the Nebraska Revenue Act of 1967, shall be sourced as provided in
29 sections 77-2703.01 to 77-2703.04.

30 Sec. 78. Section 77-6702, Revised Statutes Supplement, 2023, is
31 amended to read:

1 77-6702 For purposes of the Nebraska Property Tax Incentive Act:

2 ~~(1) Allowable growth percentage means the percentage increase, if~~
3 ~~any, in the total assessed value of all real property in the state from~~
4 ~~the prior year to the current year, as determined by the department;~~

5 (1) ~~(2)~~ Community college taxes means property taxes levied on real
6 property in this state by a community college area, excluding the
7 following:

8 (a) Any property taxes levied for bonded indebtedness;

9 (b) Any property taxes levied as a result of an override of limits
10 on property tax levies approved by voters pursuant to section 77-3444;
11 and

12 (c) Any property taxes that, as of the time of payment, were
13 delinquent for five years or more;

14 (2) ~~(3)~~ Department means the Department of Revenue;

15 (3) ~~(4)~~ Eligible taxpayer means any individual, corporation,
16 partnership, limited liability company, trust, estate, or other entity
17 that pays school district taxes or community college taxes during a
18 taxable year; and

19 (4) ~~(5)~~ School district taxes means property taxes levied on real
20 property in this state by a school district or multiple-district school
21 system, excluding the following:

22 (a) Any property taxes levied for bonded indebtedness;

23 (b) Any property taxes levied as a result of an override of limits
24 on property tax levies approved by voters pursuant to section 77-3444;
25 and

26 (c) Any property taxes that, as of the time of payment, were
27 delinquent for five years or more.

28 Sec. 79. Section 77-6703, Revised Statutes Supplement, 2023, is
29 amended to read:

30 77-6703 (1) For taxable years beginning or deemed to begin on or
31 after January 1, 2020, and before January 1, 2024, under the Internal

1 Revenue Code of 1986, as amended, there shall be allowed to each eligible
2 taxpayer a refundable credit against the income tax imposed by the
3 Nebraska Revenue Act of 1967 or against the franchise tax imposed by
4 sections 77-3801 to 77-3807. The credit shall be equal to the credit
5 percentage for the taxable year, as set by the department under
6 subsection (2) of this section, multiplied by the amount of school
7 district taxes paid by the eligible taxpayer during such taxable year.

8 ~~(2)(a) For taxable years beginning or deemed to begin during~~
9 ~~calendar year 2020, the department shall set the credit percentage so~~
10 ~~that the total amount of credits for such taxable years shall be one~~
11 ~~hundred twenty-five million dollars;~~

12 ~~(b) For taxable years beginning or deemed to begin during calendar~~
13 ~~year 2021, the department shall set the credit percentage so that the~~
14 ~~total amount of credits for such taxable years shall be one hundred~~
15 ~~twenty-five million dollars plus either (i) the amount calculated for~~
16 ~~such calendar year under subdivision (3)(b)(ii)(B) of section 77-4602 or~~
17 ~~(ii) the amount calculated for such calendar year under subdivision (3)~~
18 ~~(c)(ii)(B) of section 77-4602, whichever is applicable;~~

19 ~~(2)(a) (c)~~ For taxable years beginning or deemed to begin during
20 calendar year 2022, the department shall set the credit percentage so
21 that the total amount of credits for such taxable years shall be five
22 hundred forty-eight million dollars; and

23 ~~(b) (d)~~ For taxable years beginning or deemed to begin during
24 calendar year 2023, the department shall set the credit percentage so
25 that the total amount of credits for such taxable years shall be five
26 hundred sixty million seven hundred thousand dollars. ;

27 ~~(e) For taxable years beginning or deemed to begin during calendar~~
28 ~~year 2024 through calendar year 2028, the department shall set the credit~~
29 ~~percentage so that the total amount of credits for such taxable years~~
30 ~~shall be the maximum amount of credits allowed in the prior year~~
31 ~~increased by the allowable growth percentage;~~

1 ~~(f) For taxable years beginning or deemed to begin during calendar~~
2 ~~year 2029, the department shall set the credit percentage so that the~~
3 ~~total amount of credits for such taxable years shall be the maximum~~
4 ~~amount of credits allowed in the prior year increased by the allowable~~
5 ~~growth percentage plus an additional seventy five million dollars; and~~

6 ~~(g) For taxable years beginning or deemed to begin during calendar~~
7 ~~year 2030 and each calendar year thereafter, the department shall set the~~
8 ~~credit percentage so that the total amount of credits for such taxable~~
9 ~~years shall be the maximum amount of credits allowed in the prior year~~
10 ~~increased by the allowable growth percentage.~~

11 (3) If the school district taxes are paid by a corporation having an
12 election in effect under subchapter S of the Internal Revenue Code, a
13 partnership, a limited liability company, a trust, or an estate, the
14 amount of school district taxes paid during the taxable year may be
15 allocated to the shareholders, partners, members, or beneficiaries in the
16 same proportion that income is distributed for taxable years beginning or
17 deemed to begin before January 1, 2021, under the Internal Revenue Code
18 of 1986, as amended. The department shall provide forms and schedules
19 necessary for verifying eligibility for the credit provided in this
20 section and for allocating the school district taxes paid. For taxable
21 years beginning or deemed to begin on or after January 1, 2021, and
22 before January 1, 2024, under the Internal Revenue Code of 1986, as
23 amended, the refundable credit shall be claimed by the corporation having
24 an election in effect under subchapter S of the Internal Revenue Code,
25 the partnership, the limited liability company, the trust, or the estate
26 that paid the school district taxes.

27 (4) For any fiscal year or short year taxpayer, the credit may be
28 claimed in the first taxable year that begins following the calendar year
29 for which the credit percentage was determined. The credit shall be taken
30 for the school district taxes paid by the taxpayer during the immediately
31 preceding calendar year.

1 (5) For the first taxable year beginning or deemed to begin on or
2 after January 1, 2021, and before January 1, 2022, under the Internal
3 Revenue Code of 1986, as amended, for a corporation having an election in
4 effect under subchapter S of the Internal Revenue Code, a partnership, a
5 limited liability company, a trust, or an estate that paid school
6 district taxes in calendar year 2020 but did not claim the credit
7 directly or allocate such school district taxes to the shareholders,
8 partners, members, or beneficiaries as permitted under subsection (3) of
9 this section, there shall be allowed an additional refundable credit.
10 This credit shall be equal to six percent, multiplied by the amount of
11 school district taxes paid during 2020 by the eligible taxpayer.

12 Sec. 80. Section 79-1002, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 79-1002 It is the intent of the Legislature to:

15 (1) Reevaluate how the State of Nebraska funds its two hundred
16 forty-four public school districts;

17 (2) Establish a new funding formula under the Tax Equity and
18 Educational Opportunities Support Act by no later than school fiscal year
19 2026-27;

20 (3) Change the funding formula in a way that will dramatically
21 increase the level of funding provided by the state, thus providing a
22 significant decrease in property taxes;

23 (4) Change the funding formula in a way that will replace school
24 general fund levies by no later than school fiscal year 2026-27;

25 (5) Change the funding formula in a way that will retain the ability
26 of school districts to levy property taxes for approved bonds, special
27 building funds, and the purposes described in sections 79-10,110 and
28 79-10,110.02; and

29 (6) Change the funding formula in a way that will allow school
30 districts to levy property taxes if the state does not fully replace
31 their general fund levies as described in subdivision (4) of this

1 section.

2 ~~It is the intent, purpose, and goal of the Legislature to create a~~
3 ~~system of financing the public school system which will:~~

4 ~~(1) Provide state support from all sources of state funding~~
5 ~~sufficient to support the statewide aggregate general fund operating~~
6 ~~expenditures for Nebraska elementary and secondary public education that~~
7 ~~cannot be met by local resources;~~

8 ~~(2) Reduce the reliance on the property tax for the support of the~~
9 ~~public school system;~~

10 ~~(3) Broaden financial support for the public school system by~~
11 ~~dedicating a portion of the revenue received from the state income tax~~
12 ~~for support of the system;~~

13 ~~(4) Keep pace with the increasing cost of operating the public~~
14 ~~school system;~~

15 ~~(5) Assure a foundation support level for the operation of the~~
16 ~~public school system, taking local resources into consideration;~~

17 ~~(6) Recognize a portion of the costs of programs to address the~~
18 ~~unique educational needs of students who are in poverty or who have~~
19 ~~limited English proficiency as being specific to the local system~~
20 ~~providing such programs;~~

21 ~~(7) Create a process to collect information regarding the programs~~
22 ~~and the cost of the programs provided to address the unique educational~~
23 ~~needs of students who are in poverty or who have limited English~~
24 ~~proficiency in order to analyze which programs may be appropriate to~~
25 ~~receive state support and to analyze the poverty and limited English~~
26 ~~proficiency allowances;~~

27 ~~(8) Assure a greater level of equity of educational opportunities~~
28 ~~for all public school students;~~

29 ~~(9) Assure a greater level of equity in property tax rates for the~~
30 ~~support of the public school system; and~~

31 ~~(10) Assure measured growth in the state aid appropriation through~~

1 ~~the continuation of limits on the growth of general fund budgets of~~
2 ~~districts.~~

3 Sec. 81. Section 79-1021, Revised Statutes Supplement, 2023, as
4 amended by Laws 2024, LB1284, section 12, is amended to read:

5 79-1021 (1) The Education Future Fund is created. The fund shall be
6 administered by the department and shall consist of money transferred to
7 the fund by the Legislature and any other money designated for credit to
8 the fund. Transfers may be made from the Education Future Fund to the
9 Computer Science and Technology Education Fund at the direction of the
10 Legislature. Any money in the Education Future Fund available for
11 investment shall be invested by the state investment officer pursuant to
12 the Nebraska Capital Expansion Act and the Nebraska State Funds
13 Investment Act.

14 (2) The fund shall be used only for the following purposes, in order
15 of priority:

16 (a) To fully fund equalization aid under the Tax Equity and
17 Educational Opportunities Support Act;

18 (b) To fund reimbursements related to special education under
19 section 79-1142;

20 (c) To fund foundation aid under the Tax Equity and Educational
21 Opportunities Support Act;

22 (d) To provide property tax relief under the School District
23 Property Tax Relief Act ~~increase funding for school districts in a way~~
24 ~~that results in direct property tax relief, which means a dollar-for-~~
25 ~~dollar replacement of property taxes by a state funding source;~~

26 (e) To provide funding for a grant program created by the
27 Legislature to address teacher turnover rates and keep existing teachers
28 in classrooms;

29 (f) To provide funding to increase career and technical educational
30 classroom opportunities for students, including, but not limited to,
31 computer science education. Such funding must provide students with the

1 academic and technical skills, knowledge, and training necessary to
2 succeed in future careers;

3 (g) To provide funding for a grant program created by the
4 Legislature to provide students the opportunity to have a mentor who will
5 continuously engage with the student directly to aid in the student's
6 professional growth and give ongoing support and encouragement to the
7 student;

8 (h) To provide funding for extraordinary increases in special
9 education expenditures to allow school districts with large, unexpected
10 special education expenditures to more easily meet the needs of all
11 students;

12 (i) To provide funding to help recruit teachers throughout the state
13 by utilizing apprenticeships through a teacher apprenticeship program and
14 an alternative certification process;

15 (j) To provide funding to develop and implement a professional
16 learning system to help provide sustained professional learning and
17 training regarding evidence-based reading instruction and for a grant
18 program relating to dyslexia research; and

19 (k) To provide funding for a pilot project administered by the State
20 Department of Education to provide menstrual products to school
21 districts.

22 (3)(a) The State Treasurer shall transfer one billion dollars from
23 the General Fund to the Education Future Fund in fiscal year 2023-24, on
24 such dates and in such amounts as directed by the budget administrator of
25 the budget division of the Department of Administrative Services.

26 (b) The State Treasurer shall transfer one billion five hundred
27 eight million eight hundred two thousand nine hundred forty-four ~~two~~
28 ~~hundred fifty million~~ dollars from the General Fund to the Education
29 Future Fund in fiscal year 2024-25, on such dates and in such amounts as
30 directed by the budget administrator of the budget division of the
31 Department of Administrative Services.

1 (c) The State Treasurer shall transfer one billion eight hundred
2 twenty-nine million two hundred seventy-three thousand six hundred eight
3 dollars from the General Fund to the Education Future Fund in fiscal year
4 2025-26, on such dates and in such amounts as directed by the budget
5 administrator of the budget division of the Department of Administrative
6 Services.

7 (d) (e) It is the intent of the Legislature that two billion one
8 hundred eleven million one hundred fifty thousand one hundred five ~~two~~
9 ~~hundred fifty million~~ dollars be transferred from the General Fund to the
10 Education Future Fund in fiscal year ~~2026-27~~ 2025-26 and each fiscal year
11 thereafter.

12 Sec. 82. Section 79-10,120, Revised Statutes Cumulative Supplement,
13 2022, is amended to read:

14 79-10,120 (1) The school board or board of education of any school
15 district may establish a special fund for purposes of acquiring sites for
16 school buildings or teacherages, purchasing existing buildings for use as
17 school buildings or teacherages, including the sites upon which such
18 buildings are located, and the erection, alteration, equipping, and
19 furnishing of school buildings or teacherages and additions to school
20 buildings for elementary and high school grades and for no other purpose.
21 The fund shall be established from the proceeds of an annual levy, to be
22 determined by the board, of not to exceed:

23 (a) For fiscal years prior to fiscal year 2025-26, fourteen cents on
24 each one hundred dollars upon the taxable value of all taxable property
25 in the district; and which

26 (b) For fiscal year 2025-26 and each fiscal year thereafter:

27 (i) Ten cents on each one hundred dollars upon the taxable value of
28 all taxable property in the district for any project commenced on or
29 after the operative date of this act; or

30 (ii) Fourteen cents on each one hundred dollars upon the taxable
31 value of all taxable property in the district for any project commenced

1 prior to the operative date of this act.

2 (2) The tax authorized in this section shall be in addition to any
3 other taxes authorized to be levied for school purposes. Such tax shall
4 be levied and collected as are other taxes for school purposes. For
5 fiscal year 2025-26 and each fiscal year thereafter, such tax shall not
6 be subject to the levy limitations provided in section 77-3442.

7 Sec. 83. Section 81-12,193, Revised Statutes Cumulative Supplement,
8 2022, is amended to read:

9 81-12,193 (1) The Nebraska Transformational Project Fund is hereby
10 created. The fund shall receive money from application fees paid under
11 the Nebraska Transformational Projects Act and from appropriations from
12 the Legislature, grants, private contributions, repayments of matching
13 funds, and all other sources. Any money in the fund available for
14 investment shall be invested by the state investment officer pursuant to
15 the Nebraska Capital Expansion Act and the Nebraska State Funds
16 Investment Act.

17 (2) It is the intent of the Legislature that the State Treasurer
18 shall transfer an amount not to exceed three hundred million dollars to
19 the Nebraska Transformational Project Fund. Such transfers shall only
20 occur after the applicant has been selected for participation in the
21 program described in Title VII, Subtitle C, section 740 of Public Law
22 116-92 and commitments totaling one billion three hundred million dollars
23 in total investment, including only federal dollars and private
24 donations, have been secured. In no case shall any transfer occur before
25 ~~fiscal year 2025-26 or before the total amount of refundable credits~~
26 ~~granted annually under the Nebraska Property Tax Incentive Act reaches~~
27 ~~three hundred seventy-five million dollars.~~ Distributions shall only be
28 made from the fund in amounts equal to the amount of private dollars
29 received by the applicant for the project.

30 (3) Any money remaining in the fund after all obligations have been
31 met shall be transferred to the General Fund.

1 Sec. 84. Laws 2024, LB685, section 17, is amended to read:

2 Sec. 17. (1) Except as otherwise provided in subsection (5) of this
3 section, a tax is hereby imposed and levied, in the amount and in
4 accordance with this section, upon the net operating revenue of all cash
5 devices operating within the State of Nebraska for profit or gain either
6 directly or indirectly received. The tax shall be paid in the amount and
7 manner specified in this section.

8 (2) Except as otherwise provided in subsection (5) of this section,
9 beginning on and after July 1, 2025, any distributor of a cash device,
10 and any operator of a cash device if the operator is not subject to a
11 revenue-sharing or other agreement with a distributor who is paying the
12 tax, shall pay a tax for each cash device in operation each calendar
13 quarter during the taxable year. The tax shall be collected by the
14 department and due and payable on January 1, April 1, July 1, and October
15 1 of each year on each cash device in operation during the preceding
16 calendar quarter. For each cash device put into operation on a date
17 subsequent to a quarterly due date that has not been included in
18 computing the tax imposed and levied by the Mechanical Amusement Device
19 Tax Act, the tax shall be due and payable on the immediately succeeding
20 quarterly due date.

21 (3) The amount of the tax imposed and levied under this section
22 shall be twenty five percent of the net operating revenue for each cash
23 device. The quarterly tax shall be submitted on a form prescribed by the
24 Tax Commissioner documenting the total gross and net operating revenue
25 for that quarter.

26 (4) The Tax Commissioner shall remit the taxes collected pursuant to
27 this section to the State Treasurer. The State Treasurer shall credit
28 seventy-five percent of such taxes to the Education Future Fund and shall
29 credit the remaining twenty-five percent for credit as follows:

30 (a) Twenty percent of such remainder to the Charitable Gaming
31 Operations Fund for enforcement of the act and maintenance of the central

1 server;

2 (b) Two and one-half percent of such remainder to the Compulsive
3 Gamblers Assistance Fund;

4 (c) Two and one-half percent of such remainder to the General Fund;

5 (d) Ten percent of such remainder to the Nebraska Tourism Commission
6 Promotional Cash Fund;

7 (e) Forty percent of such remainder to the Property Tax Credit Cash
8 Fund; and

9 (f) ~~Twenty-five~~ The remaining twenty-five percent of such remainder
10 to the county treasurer of the county in which the cash device is located
11 to be distributed as follows: (i) If the cash device is located
12 completely within an unincorporated area of a county, the ~~remaining~~
13 twenty-five percent shall be distributed to the county in which the cash
14 device is located, or (ii) if the cash device is located within the
15 limits of a city or village in such county, one-half of the ~~remaining~~
16 twenty-five percent shall be distributed to such county and one-half of
17 the ~~remaining~~ twenty-five percent shall be distributed to the city or
18 village in which such cash device is located.

19 (5) This section does not apply to cash devices operated by a
20 fraternal benefit society organized and licensed under sections 44-1072
21 to 44-10,109 or a recognized veterans organization as defined in section
22 80-401.01.

23 Sec. 85. Laws 2024, LB1204, section 17, is amended to read:

24 Sec. 17. (1) A person holding a license under sections 28-1420 to
25 28-1429 shall ensure that any e-liquid container for an electronic
26 nicotine delivery system sold by such person:

27 (a) Meets any applicable packaging standards imposed by the federal
28 Child Nicotine Poisoning Prevention Act of 2015, 15 U.S.C. 1472a; and

29 (b) Has a label that meets the nicotine addictiveness warning
30 statement requirements set forth in 21 C.F.R. 1143.3.

31 (2) For purposes of this section: ~~e-liquid~~

1 (a) Consumable material means any liquid solution or other material
2 containing nicotine that is depleted as an electronic nicotine delivery
3 system is used; and

4 (b) E-liquid container means a container holding any consumable
5 material as defined in section 77-4003.01.

6 Sec. 86. Sections 65 and 89 of this act become operative on January
7 1, 2025. Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16,
8 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,
9 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52,
10 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 66, 67, 68, 69, 70, 71,
11 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 88, and 90 of
12 this act become operative on October 1, 2024. The other sections of this
13 act become operative on their effective date.

14 Sec. 87. If any section in this act or any part of any section is
15 declared invalid or unconstitutional, the declaration shall not affect
16 the validity or constitutionality of the remaining portions.

17 Sec. 88. Original sections 9-648, 13-324, 13-508, 13-518, 13-2817,
18 14-109, 15-202, 15-203, 16-205, 17-525, 22-417, 23-120, 23-121,
19 24-337.04, 24-507, 29-3933, 32-524, 43-512.05, 53-160, 72-2305, 72-2306,
20 77-2701.11, 77-2701.35, 77-2704.24, 77-2704.27, 77-2704.50, 77-2704.67,
21 77-27,142, 77-27,235, and 79-1002, Reissue Revised Statutes of Nebraska;
22 sections 33-106.02, 77-382, 77-1776, 77-2602, 77-2701.16, 77-27,144,
23 77-4602, 77-6403, 79-10,120, and 81-12,193, Revised Statutes Cumulative
24 Supplement, 2022; sections 77-1632, 77-1633, 77-1701, 77-3442, 77-4008,
25 77-6702, and 77-6703, Revised Statutes Supplement, 2023; section 77-3005,
26 Reissue Revised Statutes of Nebraska, as amended by Laws 2024, LB685,
27 section 11; section 77-202, Revised Statutes Cumulative Supplement, 2022,
28 as amended by Laws 2024, LB874, section 10, and Laws 2024, LB1317,
29 section 73; section 9-1,101, Revised Statutes Supplement, 2023, as
30 amended by Laws 2024, LB685, section 1; section 77-2701, Revised Statutes
31 Supplement, 2023, as amended by Laws 2024, LB937, section 67, Laws 2024,

1 LB1023, section 8, and Laws 2024, LB1317, section 80; section 77-2701.02,
2 Revised Statutes Supplement, 2023, as amended by Laws 2024, LB1317,
3 section 81; section 77-2701.04, Revised Statutes Supplement, 2023, as
4 amended by Laws 2024, LB937, section 68, and Laws 2024, LB1317, section
5 82; section 77-27,132, Revised Statutes Supplement, 2023, as amended by
6 Laws 2024, LB1108, section 3; section 77-4025, Revised Statutes
7 Supplement, 2023, as amended by Laws 2024, LB1204, section 36; section
8 77-4212, Revised Statutes Supplement, 2023, as amended by Laws 2024,
9 LB126, section 11; section 77-4405, Revised Statutes Supplement, 2023, as
10 amended by Laws 2024, LB1317, section 90, and Laws 2024, LB1344, section
11 14; section 79-1021, Revised Statutes Supplement, 2023, as amended by
12 Laws 2024, LB1284, section 12; Laws 2024, LB685, section 17; and Laws
13 2024, LB1204, section 17, are repealed.

14 Sec. 89. Original section 77-2715.07, Revised Statutes Supplement,
15 2023, as amended by Laws 2024, LB937, section 74, Laws 2024, LB1023,
16 section 9, Laws 2024, LB1344, section 9, and Laws 2024, LB1402, section
17 2, is repealed.

18 Sec. 90. The following sections are outright repealed: Sections
19 77-2704.38, 77-2704.51, 77-2704.53, 77-2704.56, 77-2704.57, 77-2704.60,
20 77-2704.61, 77-2704.62, 77-2704.63, and 77-2704.65, Reissue Revised
21 Statutes of Nebraska; section 77-2704.20, Revised Statutes Cumulative
22 Supplement, 2022; section 77-4003.01, Revised Statutes Supplement, 2023;
23 and section 18-1208, Reissue Revised Statutes of Nebraska, as amended by
24 Laws 2024, LB1317, section 55.

25 Sec. 91. Since an emergency exists, this act takes effect when
26 passed and approved according to law.

Kroeger Enterprises LLC

1509 Sherwood Ln
Salina, KS 67401

Estimate

Date	Estimate #
8/6/2024	1415

Name / Address
Franklin Public Schools 1001 M Street Franklin, NE 68939

			Project
Description	Qty	Rate	Total
HPE ProLiant DL380 Gen11 Intel Xeon-G 6426Y 16-Core (2.50GHz 37.50MB) 32GB (1 x 32GB) PC5-4800B RDIMM 8 x Hot Plug 2.5in Small Form Factor x1 Tri-Mode Basic Carrier MR408i-o No Optical 800W	1	4,250.00	4,250.00T
HPE Intel Xeon Gold (4th Gen) 6426Y Hexadeca-core (16 Core) 2.50 GHz Processor Upgrade - 37.50 MB L3 Cache - 64-bit Processing	1	2,700.00	2,700.00T
HPE 32GB DDR5 SDRAM Memory Module - For Server, Rack Server, Blade Server - 32 GB (1 x 32GB)	3	455.00	1,365.00T
HPE ProLiant DL380/DL560 Gen11 2U High Performance Heat Sink Kit for processor	1	195.00	195.00T
HPE Fan Kit - Black	1	90.00	90.00T
HPE Broadcom BCM5719 Ethernet 1Gb 4-port BASE-T OCP3 Adapter - PCI Express 2.0 - 128 MB/s Data Transfer Rate - Broadcom BCM5719 - 4 Port(s) - 4 - Twisted Pair - OCP3 Bracket Height - Plug-in Card	1	300.00	300.00T
HPE 2.40 TB Hard Drive - 2.5" Internal - SAS (12Gb/s SAS) - Server Device Supported - 10000rpm	8	400.00	3,200.00T
HPE 800W Flex Slot Platinum Hot Plug Low Halogen Power Supply Kit - Hot-pluggable	1	150.00	150.00T
ILO ADV INCLUDE 3YR	1	175.00	175.00T
HPE Pointnext Tech Care Basic Service - Extended Warranty - 3 Year - Warranty - 9 x 5 x Next Business Day	1	2,700.00	2,700.00T
Subtotal			\$15,125.00
Sales Tax (0.0%)			\$0.00
Total			\$15,125.00

Phone # 785 342-6237

Fax #

dkroeger@kroegers.net

www.kroegers.net

Kroeger Enterprises LLC

1509 Sherwood Ln
Salina, KS 67401

Estimate

7/16/2024	1407

Franklin Public Schools 1001 M Street Franklin, NE 68939
--

Milestone Camera system	50	135.00	6,750.00T
Milestone XPROTECT PRO+ BASE LIC	1	425.00	425.00T
Milestone Care	50	30.00	1,500.00T
Hourly Labor Install and setup of new system	6	110.00	660.00T
Travel Charge if needed	2	150.00	300.00T
		Subtotal	\$9,635.00
		Sales Tax (0.0%)	\$0.00
		Total	\$9,635.00

Kroeger Enterprises LLC

1509 Sherwood Ln
Salina, KS 67401

Estimate

7/16/2024	1410

Franklin Public Schools 1001 M Street Franklin, NE 68939
--

SYNOLOGY 12BAY NAS DISKSTATION DS3622xs+ PERP DISKLESS	1	2,999.00	2,999.00T
Synology RAM DDR4 2466 ECC 16G MEM ECC UNBUFFERED SODIMM	1	369.00	369.00T
Synology HAT5300-16T 16 TB Hard Drive - 3.5" Internal	6	579.00	3,474.00T
		Subtotal	\$6,842.00
		Sales Tax (0.0%)	\$0.00
		Total	\$6,842.00

Kroeger Enterprises LLC

1509 Sherwood Ln
Salina, KS 67401

Estimate

7/16/2024	1408

Franklin Public Schools 1001 M Street Franklin, NE 68939

Veeam Essentials universal Lic 5pack	2	700.00	1,400.00T
		Subtotal	\$1,400.00
		Sales Tax (0.0%)	\$0.00
		Total	\$1,400.00

Phone # 785 342-6237

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