

**STAFF MEETING MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
THURSDAY, APRIL 18, 2019
COUNTY-CITY BUILDING
ROOM 113 - BILL LUXFORD STUDIO
8:30 A.M.**

Commissioners Present: Jennifer Brinkman, Chair; Roma Amundson, Vice Chair; Deb Schorr, Sean Flowerday and Rick Vest

Others Present: Kerry Eagan, Chief Administrative Officer; Ann Ames, Deputy Chief Administrative Officer; and Leslie Brestel, County Clerk's Office

Advance public notice of the Board of Commissioners Staff Meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska web site and provided to the media on April 17, 2019.

The Chair noted the location of the Open Meetings Act and opened the meeting at 8:30 a.m.

AGENDA ITEM

1) APPROVAL OF STAFF MEETING MINUTES FOR APRIL 11, 2019

MOTION: Flowerday moved and Amundson seconded approval of the April 11, 2019 Staff Meeting minutes. Brinkman, Schorr, Amundson, Vest and Flowerday voted yes. Motion carried 5-0.

2) LEGISLATIVE UPDATE – Joe Kohout and Brennen Miller, Kissel, Kohout, ES Associates LLC

Kohout distributed and reviewed the amendments to LB289 (Change provisions relating to county assessor inspections of real property for property tax purposes) (Exhibit A), noting the hearing is set for Wednesday, April 24 at 4:00 p.m. Schorr said the Nebraska Association of County Officials (NACO) will be reviewing the amendments.

Kohout reviewed the weekly legislative report (Exhibit B).

Kohout reviewed the amendments to LB237 (Change provisions relating to sales and use tax collection fees and authorize use of certain fees for revenue enforcement) (Exhibit C) and recommended the Board take a position of support.

MOTION: Vest moved and Amundson seconded to support the amendment. Brinkman, Schorr, Amundson, Vest and Flowerday voted yes. Motion carried 5-0.

When asked about the goal for LB335 (Authorize a 24/7 sobriety program permit for operating a motor vehicle as a condition of bail), Kohout stated it would be great for all parties to have signed off on the bill and have it advance; once it goes to the floor it will have opposition.

Information on legislative bills and the bill hearing schedule was distributed (Exhibits D and E).

DISCUSSION OF BOARD MEMBER MEETINGS ATTENDED

A. Information Services Policy Committee (ISPC) – Amundson

Amundson reported the ISPC is working with the Lincoln-Lancaster County Purchasing Department to find a company to respond to the Request for Proposal (RFP) for the Criminal Justice Information System (CJIS) project. She also said a contract with eVerge Group, LLC has been signed to implement the new Oracle payroll system in April 2020. Virtual infrastructure, OpenGov, the Windstream Voice over Internet Protocol (VoIP) upgrade, and a Geographic Information Systems (GIS) presentation were also discussed. Information Services (IS) will hire a new security position to work with email spam, malware, and phishing attempts.

B. Lincoln Parks & Recreation Advisory Board – Vest

Vest stated the meeting was cancelled.

C. LIBA – CANCELLED

D. District Energy Corporation (DEC) - Flowerday/Schorr

Flowerday reported the DEC will sign a new management agreement with Lincoln Electric System (LES) for five years with a \$700,000 increase in overhead costs. The agreement is projected to be \$2,100,000, plus technology updates at a cost of \$1,400,000. Schorr added the increased management costs will be allocated out to the different DEC projects. The financials, audit report, and the construction of the State Penitentiary facility were also discussed.

CHIEF ADMINISTRATIVE OFFICER REPORT

A. Meeting with Mike McCann and Julie Klassen of Prudential (Use of Revenue Sharing)

Kerry Eagan, Chief Administrative Officer, stated Julie Klassen, Prudential Vice President, Key Accounts, will replace Mike McCann, Prudential Vice President, Key Accounts. The Pension Review Committee will pursue fee leveling. It was noted, while employees have been paying fees on the retirement accounts, the fees will be more visible to the employees with fee leveling.

4) BOARD OF EQUALIZATION OVERVIEW – Scott Gaines, Lancaster County Chief Deputy County Assessor/Register of Deeds; David Derbin, Lancaster County Deputy County Attorney

Rob Ogden, County Assessor/Register of Deeds, was also present for the discussion.

Scott Gaines, Lancaster County Chief Deputy County Assessor/Register of Deeds and David Derbin, Lancaster County Deputy County Attorney, reviewed the Board of Equalization process (see agenda packet).

Gaines said next year property owners will need to file reapplications for permissive tax exemptions.

5) PENDING LITIGATION – Dan Zieg, Deputy County Attorney

MOTION: Schorr moved and Amundson seconded to enter Executive Session at 9:18 a.m. for the purposes of pending litigation, and to protect public interest.

The Chair said it has been moved and seconded that the Board enter Executive Session.

ROLL CALL: Brinkman, Schorr, Amundson, Vest and Flowerday voted yes. Motion carried 5-0.

The Chair restated the purpose for the Board entering Executive Session.

MOTION: Schorr moved and Vest seconded to exit Executive Session at 9:47 a.m. Brinkman, Schorr, Amundson, Vest and Flowerday voted yes. Motion carried 5-0.

6) RETIREMENT OF COUNTY CLERK ACCOUNTING OPERATIONS MANAGER – Dan Nolte, County Clerk; Cori Beattie; Chief Deputy County Clerk; and Dennis Meyer, Budget and Fiscal Officer

Item moved to April 25 staff meeting agenda.

7) UPDATE ON VISITORS IMPROVEMENT FUND GRANT FOR NATIONAL HIGH SCHOOL RODEO FINALS – Amy Dickerson, Lancaster Event Center Managing Director

Kendra Ronnau, Vice President of the Agricultural Society Board, and Hoyt Kraeger, Lancaster Event Center (LEC) Business Development, were present for the discussion.

Amy Dickerson, LEC Managing Director, reviewed the presentation for the National High School Rodeo Finals (NHSRF) (Exhibit F).

Regarding the electrical wiring for the campgrounds, Dickerson said due to the campgrounds being in a flood plain, the LEC was required to bury the electrical lines causing a large increase over the original budgeted amount.

When asked if National Little Britches Rodeo Association asked for a proposal from the LEC, Dickerson answered yes.

Flowerday expressed concerns on the lack of engineering designs, and that, while funds would be brought to the community, the funding source requested is the lodging tax, and the income received from the NHSRF would not necessarily be going back to the hotels.

Kraeger stated one of the conditions for the LEC receiving the initial grant was they had to win the contract with the NHSRF before receiving any funds. The decision was made to not spend any lodging tax dollars until the contract was awarded.

Schorr inquired as to the process regarding a request of this size. Eagan responded all grants must go through the Visitors Promotion Committee (VPC), and it could be a request during the next larger grant review in August, or a special meeting of the VPC can be called. He also added there are

provisions in the County Board's guidelines that state an entity that has received a large grant cannot come back for another grant from the VPC until the previous grant is completed. Dickerson stated the LEC previously had the remainder of a large grant rolled into a new grant.

Dickerson noted the final payment of the current grant would be made in January.

Schorr asked about the status of the expansion of the multi-purpose arena. Dickerson answered the grading has been completed, the grandstand is ready to order and would be built this fall. She said the expanded seating has been decreased from the original 3,400 proposal to save funds. They will use existing LEC bleachers.

When asked about the completion of the loop road, Dickerson said the initial scope of the road was decreased to pay for existing campgrounds. The road would need to be completed in Phase 3 as the road is critical to making the site work.

Regarding the expansion of the campgrounds, Dickerson stated the sites have been capped at 1,250.

Schorr clarified that since 2007 the VPC has granted \$5,875,000 to the LEC out of a \$17,000,000 budget. She also added that there are other large projects in the community looking for funds.

Amundson stated the LEC has a tremendous impact on the community, bringing in \$56,000,000 for two years in a row.

Vest thanked the presenters for their work and ambition on the project.

MOTION: Brinkman moved and Vest seconded to direct the VPC to hold a special meeting in the next month to review the grant application from the LEC and then make a recommendation to the County Board. Brinkman, Schorr, Amundson, Vest and Flowerday voted yes. Motion carried 5-0.

8) CHIEF ADMINISTRATIVE OFFICER REPORT

A. Meeting with Mike McCann and Julie Klassen of Prudential (Use of Revenue Sharing)

Item moved forward on agenda.

B. County Board Initiatives Update

Vest said the resolution for disaster declaration will be on the agenda for next Thursday.

Regarding the Commission on Accreditation of Rehabilitation Facilities (CARF) resurvey for the Mental Health Crisis Center (MHCC), Flowerday stated the three-year license goes back to the original survey.

Brinkman added there will be a press release about the CARF accreditation.

Schorr stated the Stepping Up Summit had 90 attendees and went well. NACO will look at the next steps.

9) GENERAL ADMINISTRATION REPORT

A. Village Meeting

Villages will be asked to submit agenda items and potential meeting dates. The Board's date preferences are May 9 or 16, 2019.

- B. Presentation of Certificates to Hickman Boy Scouts – Upkeep of Dietz Cemetery - May 6, 2019 7:00 p.m.

For informational purposes only.

10) DISCUSSION OF BOARD MEMBER MEETINGS ATTENDED

- A. ISPC – Amundson
- B. Lincoln Parks & Recreation Advisory Board – Vest
- C. LIBA – CANCELLED
- D. DEC - Flowerday/Schorr

Items A-D moved forward on agenda.

OTHER BUSINESS

Schorr will not attend the April 30 Board meeting due to her attendance at the Substance Abuse and Mental Health Services Administration (SAMHSA) Learning Collaborative session.

11) SCHEDULE OF BOARD MEMBER MEETINGS

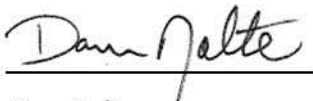
For informational purposes only.

12) EMERGENCY ITEMS

There were no emergency items.

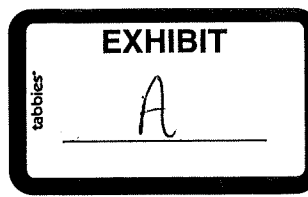
13) ADJOURNMENT

MOTION: Vest moved and Amundson seconded to adjourn at 11:04 a.m. Brinkman, Schorr, Amundson, Vest and Flowerday voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk





AMENDMENTS TO LB289

Introduced by Linehan, 39.

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

3 Section 1. Section 77-201, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-201 (1) Except as provided in subsections (2) through (4) of this
6 section, all real property in this state, not expressly exempt therefrom,
7 shall be subject to taxation and shall be valued (a) prior to January 1,
8 2020, at its actual value and (b) on and after January 1, 2020, at ninety
9 percent of its actual value.

10 (2) Agricultural land and horticultural land as defined in section
11 77-1359 shall constitute a separate and distinct class of property for
12 purposes of property taxation, shall be subject to taxation, unless
13 expressly exempt from taxation, and shall be valued (a) prior to January
14 1, 2020, at seventy-five percent of its actual value and (b) on and after
15 January 1, 2020, at sixty-five percent of its actual value.

16 (3) Agricultural land and horticultural land actively devoted to
17 agricultural or horticultural purposes which has value for purposes other
18 than agricultural or horticultural uses and which meets the
19 qualifications for special valuation under section 77-1344 shall
20 constitute a separate and distinct class of property for purposes of
21 property taxation, shall be subject to taxation, and shall be valued for
22 taxation (a) prior to January 1, 2020, at seventy-five percent of its
23 special valuation value as defined in section 77-1343 and (b) on and
24 after January 1, 2020, at sixty-five percent of its special valuation as
25 defined in section 77-1343.

26 (4) Historically significant real property which meets the
27 qualifications for historic rehabilitation valuation under sections

1 77-1385 to 77-1394 shall be valued for taxation as provided in such
2 sections.

3 (5) Tangible personal property, not including motor vehicles,
4 trailers, and semitrailers registered for operation on the highways of
5 this state, shall constitute a separate and distinct class of property
6 for purposes of property taxation, shall be subject to taxation, unless
7 expressly exempt from taxation, and shall be valued at its net book
8 value. Tangible personal property transferred as a gift or devise or as
9 part of a transaction which is not a purchase shall be subject to
10 taxation based upon the date the property was acquired by the previous
11 owner and at the previous owner's Nebraska adjusted basis. Tangible
12 personal property acquired as replacement property for converted property
13 shall be subject to taxation based upon the date the converted property
14 was acquired and at the Nebraska adjusted basis of the converted property
15 unless insurance proceeds are payable by reason of the conversion. For
16 purposes of this subsection, (a) converted property means tangible
17 personal property which is compulsorily or involuntarily converted as a
18 result of its destruction in whole or in part, theft, seizure,
19 requisition, or condemnation, or the threat or imminence thereof, and no
20 gain or loss is recognized for federal or state income tax purposes by
21 the holder of the property as a result of the conversion and (b)
22 replacement property means tangible personal property acquired within two
23 years after the close of the calendar year in which tangible personal
24 property was converted and which is, except for date of construction or
25 manufacture, substantially the same as the converted property.

26 Sec. 2. Section 77-202, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 77-202 (1) The following property shall be exempt from property
29 taxes:

30 (a) Property of the state and its governmental subdivisions to the
31 extent used or being developed for use by the state or governmental

1 subdivision for a public purpose. For purposes of this subdivision:

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

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

1 low-income individuals as a place of residence are for the authority's
2 public purpose;

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

21 (c) Property owned by and used exclusively for agricultural and
22 horticultural societies;

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

1 subdivision, educational organization means (A) an institution operated
2 exclusively for the purpose of offering regular courses with systematic
3 instruction in academic, vocational, or technical subjects or assisting
4 students through services relating to the origination, processing, or
5 guarantying of federally reinsured student loans for higher education or
6 (B) a museum or historical society operated exclusively for the benefit
7 and education of the public. For purposes of this subdivision, charitable
8 organization includes an organization operated exclusively for the
9 purpose of the mental, social, or physical benefit of the public or an
10 indefinite number of persons and a fraternal benefit society organized
11 and licensed under sections 44-1072 to 44-10,109; and

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

14 (2) The increased value of land by reason of shade and ornamental
15 trees planted along the highway shall not be taken into account in the
16 valuation of land.

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

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

23 (5) Business and agricultural inventory shall be exempt from the
24 personal property tax. For purposes of this subsection, business
25 inventory includes personal property owned for purposes of leasing or
26 renting such property to others for financial gain only if the personal
27 property is of a type which in the ordinary course of business is leased
28 or rented thirty days or less and may be returned at the option of the
29 lessee or renter at any time and the personal property is of a type which
30 would be considered household goods or personal effects if owned by an
31 individual. All other personal property owned for purposes of leasing or

1 renting such property to others for financial gain shall not be
2 considered business inventory.

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

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

7 (8) Any personal property exempt pursuant to the Nebraska Advantage
8 Act shall be exempt from the personal property tax.

9 (9) Any depreciable tangible personal property used directly in the
10 generation of electricity using wind as the fuel source shall be exempt
11 from the property tax levied on depreciable tangible personal property.
12 Any depreciable tangible personal property used directly in the
13 generation of electricity using solar, biomass, or landfill gas as the
14 fuel source shall be exempt from the property tax levied on depreciable
15 tangible personal property if such depreciable tangible personal property
16 was installed on or after January 1, 2016, and has a nameplate capacity
17 of one hundred kilowatts or more. Depreciable tangible personal property
18 used directly in the generation of electricity using wind, solar,
19 biomass, or landfill gas as the fuel source includes, but is not limited
20 to, wind turbines, rotors and blades, towers, solar panels, trackers,
21 generating equipment, transmission components, substations, supporting
22 structures or racks, inverters, and other system components such as
23 wiring, control systems, switchgears, and generator step-up transformers.

24 (10) Any tangible personal property that is acquired by a person
25 operating a data center located in this state, that is assembled,
26 engineered, processed, fabricated, manufactured into, attached to, or
27 incorporated into other tangible personal property, both in component
28 form or that of an assembled product, for the purpose of subsequent use
29 at a physical location outside this state by the person operating a data
30 center shall be exempt from the personal property tax. Such exemption
31 extends to keeping, retaining, or exercising any right or power over

1 tangible personal property in this state for the purpose of subsequently
2 transporting it outside this state for use thereafter outside this state.
3 For purposes of this subsection, data center means computers, supporting
4 equipment, and other organized assembly of hardware or software that are
5 designed to centralize the storage, management, or dissemination of data
6 and information, environmentally controlled structures or facilities or
7 interrelated structures or facilities that provide the infrastructure for
8 housing the equipment, such as raised flooring, electricity supply,
9 communication and data lines, Internet access, cooling, security, and
10 fire suppression, and any building housing the foregoing.

11 (11) For tax years prior to tax year 2020, each person who owns
12 property required to be reported to the county assessor under section
13 77-1201, ~~there~~ shall be allowed an exemption amount as provided in the
14 Personal Property Tax Relief Act. For tax years prior to tax year 2020,
15 each person who owns property required to be valued by the state as
16 provided in section 77-601, 77-682, 77-801, or 77-1248, ~~there~~ shall be
17 allowed a compensating exemption factor as provided in the Personal
18 Property Tax Relief Act.

19 Sec. 3. Section 77-693, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 77-693 (1) The Property Tax Administrator in determining the taxable
22 value of railroads and car lines shall determine the following ratios
23 involving railroad and car line property and commercial and industrial
24 property:

25 (a) The ratio of the taxable value of all commercial and industrial
26 personal property in the state actually subjected to property tax divided
27 by the market value of all commercial and industrial personal property in
28 the state;

29 (b) The ratio of the taxable value of all commercial and industrial
30 real property in the state actually subjected to property tax divided by
31 the market value of all commercial and industrial real property in the

1 state;

2 (c) The ratio of the taxable value of railroad personal property to
3 the market value of railroad personal property. The numerator of the
4 ratio shall be the taxable value of railroad personal property. The
5 denominator of the ratio shall be the railroad system value allocated to
6 Nebraska and multiplied by a factor representing the net book value of
7 rail transportation personal property divided by the net book value of
8 total rail transportation property;

9 (d) The ratio of the taxable value of railroad real property to the
10 market value of railroad real property. The numerator of the ratio shall
11 be the taxable value of railroad real property. The denominator of the
12 ratio shall be the railroad system value allocated to Nebraska and
13 multiplied by a factor representing the net book value of rail
14 transportation real property divided by the net book value of total rail
15 transportation property; and

16 (e) Similar calculations shall be made for car line taxable
17 properties.

18 (2) If the ratio of the taxable value of railroad and car line
19 personal or real property exceeds the ratio of the comparable taxable
20 commercial and industrial property by more than five percent, the
21 Property Tax Administrator may adjust the value of such railroad and car
22 line property to the percentage of the comparable taxable commercial and
23 industrial property pursuant to federal statute or Nebraska federal court
24 decisions applicable thereto.

25 (3) For purposes of this section, commercial and industrial property
26 shall mean all real and personal property which is devoted to commercial
27 or industrial use other than rail transportation property and land used
28 primarily for agricultural purposes.

29 (4) For tax years prior to tax year 2020, after ~~After~~ the adjustment
30 made pursuant to subsections (1) and (2) of this section, the Property
31 Tax Administrator shall multiply the value of the tangible personal

1 property of each railroad and car line by the compensating exemption
2 factor calculated in section 77-1238.

3 Sec. 4. Section 77-801, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-801 (1) All public service entities shall, on or before April 15
6 of each year, furnish a statement specifying such information as may be
7 required by the Property Tax Administrator on forms prescribed by the Tax
8 Commissioner to determine and distribute the entity's total taxable value
9 including the franchise value. All information reported by the public
10 service entities, not available from any other public source, and any
11 memorandum thereof shall be confidential and available to taxing
12 officials only. For good cause shown, the Property Tax Administrator may
13 allow an extension of time in which to file such statement. Such
14 extension shall not exceed fifteen days after April 15.

15 (2) The returns of public service entities shall not be held to be
16 conclusive as to the taxable value of the property, but the Property Tax
17 Administrator shall, from all the information which he or she is able to
18 obtain, find the taxable value of all such property, including tangible
19 property and franchises, and shall assess such property on the same basis
20 as other property is required to be assessed.

21 (3) The county assessor shall assess all nonoperating property of
22 any public service entity. A public service entity operating within the
23 State of Nebraska shall, on or before January 1 of each year, report to
24 the county assessor of each county in which it has situs all nonoperating
25 property belonging to such entity which is not subject to assessment and
26 assessed by the Property Tax Administrator under section 77-802.

27 (4) For tax years prior to tax year 2020, the ~~The~~ Property Tax
28 Administrator shall multiply the value of the tangible personal property
29 of each public service entity by the compensating exemption factor
30 calculated in section 77-1238.

31 Sec. 5. Section 77-1238, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 77-1238 (1) For tax years prior to tax year 2020, every ~~Every~~ person
3 who is required to list his or her taxable tangible personal property as
4 defined in section 77-105, as required under section 77-1229, shall
5 receive an exemption from taxation for the first ten thousand dollars of
6 valuation of his or her tangible personal property in each tax district
7 as defined in section 77-127 in which a personal property return is
8 required to be filed. Failure to report tangible personal property on the
9 personal property return required by section 77-1229 shall result in a
10 forfeiture of the exemption for any tangible personal property not timely
11 reported for that year.

12 (2) For tax years prior to tax year 2020, the ~~The~~ Property Tax
13 Administrator shall reduce the value of the tangible personal property
14 owned by each railroad, car line company, public service entity, and air
15 carrier by a compensating exemption factor to reflect the exemption
16 allowed in subsection (1) of this section for all other personal property
17 taxpayers. The compensating exemption factor is calculated by multiplying
18 the value of the tangible personal property of the railroad, car line
19 company, public service entity, or air carrier by a fraction, the
20 numerator of which is the total amount of locally assessed tangible
21 personal property that is actually subjected to property tax after the
22 exemption allowed in subsection (1) of this section, and the denominator
23 of which is the net book value of locally assessed tangible personal
24 property prior to the exemptions allowed in subsection (1) of this
25 section.

26 Sec. 6. Section 77-1239, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 77-1239 (1) For tax years prior to tax year 2020, reimbursement
29 ~~Reimbursement~~ to taxing subdivisions for tax revenue that will be lost
30 because of the personal property tax exemptions allowed in subsection (1)
31 of section 77-1238 shall be as provided in this subsection. The county

1 assessor and county treasurer shall, on or before November 30 of each
2 year, certify to the Tax Commissioner, on forms prescribed by the Tax
3 Commissioner, the total tax revenue that will be lost to all taxing
4 subdivisions within his or her county from taxes levied and assessed in
5 that year because of the personal property tax exemptions allowed in
6 subsection (1) of section 77-1238. The county assessor and county
7 treasurer may amend the certification to show any change or correction in
8 the total tax revenue that will be lost until May 30 of the next
9 succeeding year. The Tax Commissioner shall, on or before January 1 next
10 following the certification, notify the Director of Administrative
11 Services of the amount so certified to be reimbursed by the state.
12 Reimbursement of the tax revenue lost shall be made to each county
13 according to the certification and shall be distributed in two
14 approximately equal installments on the last business day of February and
15 the last business day of June. The State Treasurer shall, on the business
16 day preceding the last business day of February and the last business day
17 of June, notify the Director of Administrative Services of the amount of
18 funds available in the General Fund to pay the reimbursement. The
19 Director of Administrative Services shall, on the last business day of
20 February and the last business day of June, draw warrants against funds
21 appropriated. Out of the amount received, the county treasurer shall
22 distribute to each of the taxing subdivisions within his or her county
23 the full tax revenue lost by each subdivision, except that one percent of
24 such amount shall be deposited in the county general fund.

25 (2) For tax years prior to tax year 2020, reimbursement
26 ~~Reimbursement~~ to taxing subdivisions for tax revenue that will be lost
27 because of the compensating exemption factor in subsection (2) of section
28 77-1238 shall be as provided in this subsection. The Property Tax
29 Administrator shall establish the average tax rate that will be used for
30 purposes of reimbursing taxing subdivisions pursuant to this subsection.
31 The average tax rate shall be equal to the total property taxes levied in

1 the state divided by the total taxable value of all taxable property in
2 the state as certified pursuant to section 77-1613.01. The Tax
3 Commissioner shall certify, on or before January 30 of each year, to the
4 Director of Administrative Services the total valuation that will be lost
5 to all taxing subdivisions within each county because of the compensating
6 exemption factor in subsection (2) of section 77-1238. Such amount,
7 multiplied by the average tax rate calculated pursuant to this
8 subsection, shall be the tax revenue to be reimbursed to the taxing
9 subdivisions by the state. Reimbursement of the tax revenue lost for
10 public service entities shall be made to each county according to the
11 certification and shall be distributed among the taxing subdivisions
12 within each county in the same proportion as all public service entity
13 taxes levied by the taxing subdivisions. Reimbursement of the tax revenue
14 lost for railroads shall be made to each county according to the
15 certification and shall be distributed among the taxing subdivisions
16 within each county in the same proportion as all railroad taxes levied by
17 taxing subdivisions. Reimbursement of the tax revenue lost for car line
18 companies shall be distributed in the same manner as the taxes collected
19 pursuant to section 77-684. Reimbursement of the tax revenue lost for air
20 carriers shall be distributed in the same manner as the taxes collected
21 pursuant to section 77-1250.

22 (3) Each taxing subdivision shall, in preparing its annual or
23 biennial budget, take into account the amounts to be received under this
24 section.

25 Sec. 7. Section 77-1248, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 77-1248 (1) The Property Tax Administrator shall ascertain from the
28 reports made and from any other information obtained by him or her the
29 taxable value of the flight equipment of air carriers and the proportion
30 allocated to this state for the purposes of taxation as provided in
31 section 77-1245.

1 (2)(a) In determining the taxable value of the flight equipment of
2 air carriers pursuant to subsection (1) of this section, the Property Tax
3 Administrator shall determine the following ratios:

4 (i) The ratio of the taxable value of all commercial and industrial
5 depreciable tangible personal property in the state actually subjected to
6 property tax to the market value of all commercial and industrial
7 depreciable tangible personal property in the state; and

8 (ii) The ratio of the taxable value of flight equipment of air
9 carriers to the market value of flight equipment of air carriers.

10 (b) If the ratio of the taxable value of flight equipment of air
11 carriers exceeds the ratio of the taxable value of commercial and
12 industrial depreciable tangible personal property by more than five
13 percent, the Property Tax Administrator may adjust the value of such
14 flight equipment of air carriers to the percentage of the taxable
15 commercial and industrial depreciable tangible personal property pursuant
16 to federal law applicable to air carrier transportation property or
17 Nebraska federal court decisions applicable thereto.

18 (c) For purposes of this subsection, commercial and industrial
19 depreciable tangible personal property means all personal property which
20 is devoted to commercial or industrial use other than flight equipment of
21 air carriers.

22 (3) For tax years prior to tax year 2020, the ~~The~~ Property Tax
23 Administrator shall multiply the valuation of each air carrier by the
24 compensating exemption factor calculated in section 77-1238.

25 Sec. 8. Section 77-1514, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 77-1514 (1) The county assessor shall prepare an abstract of the
28 property assessment rolls of locally assessed real property of his or her
29 county on forms prescribed and furnished by the Tax Commissioner. The
30 county assessor shall file the abstract with the Property Tax
31 Administrator on or before March 19, except beginning January 1, 2014, in

1 any county with a population of at least one hundred fifty thousand
2 inhabitants according to the most recent federal decennial census, the
3 real property abstract shall be filed on or before March 25. The abstract
4 shall show the taxable value of real property in the county as determined
5 by the county assessor and any other information as required by the
6 Property Tax Administrator. The Property Tax Administrator, upon written
7 request from the county assessor, may for good cause shown extend the
8 final filing due date for the abstract and the statutory deadlines
9 provided in section 77-5027. The Property Tax Administrator may extend
10 the statutory deadline in section 77-5028 for a county if the deadline is
11 extended for that county. Beginning January 1, 2014, in any county with a
12 population of at least one hundred fifty thousand inhabitants according
13 to the most recent federal decennial census, the county assessor shall
14 request an extension of the final filing due date by March 22.

15 (2) For tax years prior to tax year 2020, the The county assessor
16 shall prepare an abstract of the property assessment rolls of locally
17 assessed personal property of his or her county on forms prescribed and
18 furnished by the Tax Commissioner. The county assessor shall
19 electronically file the abstract with the Property Tax Administrator on
20 or before July 20.

21 Sec. 9. Section 77-2602, Reissue Revised Statutes of Nebraska, is
22 amended to read:

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

1 package and a tax of one-twentieth of the tax on the first twenty
2 cigarettes on each cigarette in excess of twenty cigarettes in each
3 package.

4 (2) Beginning October 1, 2004, the State Treasurer shall place the
5 equivalent of forty-nine cents of such tax in the General Fund. The State
6 Treasurer shall reduce the amount placed in the General Fund under this
7 subsection by the amount prescribed in subdivision (3)(d) of this
8 section. For purposes of this section, the equivalent of a specified
9 number of cents of the tax shall mean that portion of the proceeds of the
10 tax equal to the specified number divided by the tax rate per package of
11 cigarettes containing not more than twenty cigarettes.

12 (3) The State Treasurer shall distribute the remaining proceeds of
13 such tax in the following order:

14 (a) First, beginning July 1, 1980, the State Treasurer shall place
15 the equivalent of one cent of such tax in the Nebraska Outdoor Recreation
16 Development Cash Fund. For fiscal year distributions occurring after
17 FY1998-99, the distribution under this subdivision shall not be less than
18 the amount distributed under this subdivision for FY1997-98. Any money
19 needed to increase the amount distributed under this subdivision to the
20 FY1997-98 amount shall reduce the distribution to the General Fund;

21 (b) Second, beginning July 1, 1993, the State Treasurer shall place
22 the equivalent of three cents of such tax in the Health and Human
23 Services Cash Fund to carry out sections 81-637 to 81-640. For fiscal
24 year distributions occurring after FY1998-99, the distribution under this
25 subdivision shall not be less than the amount distributed under this
26 subdivision for FY1997-98. Any money needed to increase the amount
27 distributed under this subdivision to the FY1997-98 amount shall reduce
28 the distribution to the General Fund;

29 (c) Third, beginning October 1, 2002, and continuing until all the
30 purposes of the Deferred Building Renewal Act have been fulfilled, the
31 State Treasurer shall place the equivalent of seven cents of such tax in

1 the Building Renewal Allocation Fund. The distribution under this
2 subdivision shall not be less than the amount distributed under this
3 subdivision for FY1997-98. Any money needed to increase the amount
4 distributed under this subdivision to the FY1997-98 amount shall reduce
5 the distribution to the General Fund;

6 (d) Fourth, until July 1, 2009, the State Treasurer shall place in
7 the Municipal Infrastructure Redevelopment Fund the sum of five hundred
8 twenty thousand dollars each fiscal year to carry out the Municipal
9 Infrastructure Redevelopment Fund Act. The Legislature shall appropriate
10 the sum of five hundred twenty thousand dollars each year for fiscal year
11 2003-04 through fiscal year 2008-09;

12 (e) Fifth, beginning July 1, 2001, and continuing until June 30,
13 2008, the State Treasurer shall place the equivalent of two cents of such
14 tax in the Information Technology Infrastructure Fund. The distribution
15 under this subdivision shall not be less than two million fifty thousand
16 dollars. Any money needed to increase the amount distributed under this
17 subdivision to two million fifty thousand dollars shall reduce the
18 distribution to the General Fund;

19 (f) Sixth, beginning July 1, 2001, and continuing until June 30,
20 2016, the State Treasurer shall place one million dollars each fiscal
21 year in the City of the Primary Class Development Fund. If necessary, the
22 State Treasurer shall reduce the distribution of tax proceeds to the
23 General Fund pursuant to subsection (2) of this section by such amount
24 required to fulfill the one million dollars to be distributed pursuant to
25 this subdivision;

26 (g) Seventh, beginning July 1, 2001, and continuing until June 30,
27 2016, the State Treasurer shall place one million five hundred thousand
28 dollars each fiscal year in the City of the Metropolitan Class
29 Development Fund. If necessary, the State Treasurer shall reduce the
30 distribution of tax proceeds to the General Fund pursuant to subsection
31 (2) of this section by such amount required to fulfill the one million

1 five hundred thousand dollars to be distributed pursuant to this
2 subdivision;

3 (h) Eighth, beginning July 1, 2008, and continuing until June 30,
4 2009, the State Treasurer shall place the equivalent of two million fifty
5 thousand dollars of such tax in the Nebraska Public Safety Communication
6 System Cash Fund. Beginning July 1, 2009, and continuing until June 30,
7 2016, the State Treasurer shall place the equivalent of two million five
8 hundred seventy thousand dollars of such tax in the Nebraska Public
9 Safety Communication System Cash Fund. Beginning July 1, 2016, and every
10 fiscal year thereafter, the State Treasurer shall place the equivalent of
11 three million eight hundred twenty thousand dollars of such tax in the
12 Nebraska Public Safety Communication System Cash Fund. If necessary, the
13 State Treasurer shall reduce the distribution of tax proceeds to the
14 General Fund pursuant to subsection (2) of this section by such amount
15 required to fulfill the distribution pursuant to this subdivision;~~and~~

16 (i) Ninth, beginning July 1, 2016, and every fiscal year thereafter,
17 the State Treasurer shall place the equivalent of one million two hundred
18 fifty thousand dollars of such tax in the Nebraska Health Care Cash Fund.
19 If necessary, the State Treasurer shall reduce the distribution of tax
20 proceeds to the General Fund pursuant to subsection (2) of this section
21 by such amount required to fulfill the distribution pursuant to this
22 subdivision; and -

23 (j) Tenth, beginning July 1, 2019, the State Treasurer shall place
24 the equivalent of thirty-six cents of such tax in the Property Tax Credit
25 Cash Fund.

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

30 (5) The Legislature hereby finds and determines that the projects
31 funded from the Municipal Infrastructure Redevelopment Fund and the

1 Building Renewal Allocation Fund are of critical importance to the State
2 of Nebraska. It is the intent of the Legislature that the allocations and
3 appropriations made by the Legislature to such funds or, in the case of
4 allocations for the Municipal Infrastructure Redevelopment Fund, to the
5 particular municipality's account not be reduced until all contracts and
6 securities relating to the construction and financing of the projects or
7 portions of the projects funded from such funds or accounts of such funds
8 are completed or paid or, in the case of the Municipal Infrastructure
9 Redevelopment Fund, the earlier of such date or July 1, 2009, and that
10 until such time any reductions in the cigarette tax rate made by the
11 Legislature shall be simultaneously accompanied by equivalent reductions
12 in the amount dedicated to the General Fund from cigarette tax revenue.
13 Any provision made by the Legislature for distribution of the proceeds of
14 the cigarette tax for projects or programs other than those to (a) the
15 General Fund, (b) the Nebraska Outdoor Recreation Development Cash Fund,
16 (c) the Health and Human Services Cash Fund, (d) the Municipal
17 Infrastructure Redevelopment Fund, (e) the Building Renewal Allocation
18 Fund, (f) the Information Technology Infrastructure Fund, (g) the City of
19 the Primary Class Development Fund, (h) the City of the Metropolitan
20 Class Development Fund, (i) the Nebraska Public Safety Communication
21 System Cash Fund, ~~and~~ (j) the Nebraska Health Care Cash Fund, and (k) the
22 Property Tax Credit Cash Fund shall not be made a higher priority than or
23 an equal priority to any of the programs or projects specified in
24 subdivisions (a) through (k) ~~(j)~~ of this subsection.

25 Sec. 10. Section 77-2701.02, Reissue Revised Statutes of Nebraska,
26 is amended to read:

27 77-2701.02 Pursuant to section 77-2715.01:

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

30 (2) Commencing July 1, 1998, and until July 1, 1999, the rate of the
31 sales tax levied pursuant to section 77-2703 shall be four and one-half

1 percent;

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

5 (4) Commencing on the start of the first calendar quarter after July
6 20, 2002, and until July 1, 2019, the rate of the sales tax levied
7 pursuant to section 77-2703 shall be five and one-half percent; and -

8 (5) Commencing July 1, 2019, the rate of the sales tax levied
9 pursuant to section 77-2703 shall be six and one-quarter percent.

10 Sec. 11. Section 77-2701.16, Reissue Revised Statutes of Nebraska,
11 is amended to read:

12 77-2701.16 (1) Gross receipts means the total amount of the sale or
13 lease or rental price, as the case may be, of the retail sales of
14 retailers.

15 (2) Gross receipts of every person engaged as a public utility
16 specified in this subsection, as a community antenna television service
17 operator, or as a satellite service operator or any person involved in
18 connecting and installing services defined in subdivision (2)(a), (b), or
19 (d) of this section means:

20 (a)(i) In the furnishing of telephone communication service, other
21 than mobile telecommunications service as described in section
22 77-2703.04, the gross income received from furnishing ancillary services,
23 except for conference bridging services, and intrastate
24 telecommunications services, except for value-added, nonvoice data
25 service.

26 (ii) In the furnishing of mobile telecommunications service as
27 described in section 77-2703.04, the gross income received from
28 furnishing mobile telecommunications service that originates and
29 terminates in the same state to a customer with a place of primary use in
30 Nebraska;

31 (b) In the furnishing of telegraph service, the gross income

1 received from the furnishing of intrastate telegraph services;

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

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

11 (d) In the furnishing of community antenna television service or
12 satellite service, the gross income received from the furnishing of such
13 community antenna television service as regulated under sections 18-2201
14 to 18-2205 or 23-383 to 23-388 or satellite service; and

15 (e) The gross income received from the provision, installation,
16 construction, servicing, or removal of property used in conjunction with
17 the furnishing, installing, or connecting of any public utility services
18 specified in subdivision (2)(a) or (b) of this section or community
19 antenna television service or satellite service specified in subdivision
20 (2)(d) of this section, except when acting as a subcontractor for a
21 public utility, this subdivision does not apply to the gross income
22 received by a contractor electing to be treated as a consumer of building
23 materials under subdivision (2) or (3) of section 77-2701.10 for any such
24 services performed on the customer's side of the utility demarcation
25 point.

26 (3) Gross receipts of every person engaged in selling, leasing, or
27 otherwise providing intellectual or entertainment property means:

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

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

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

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

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

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

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

18 (e) The gross income received for services of recreational vehicle
19 parks;

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

24 (g) The gross income received for animal specialty services except
25 (i) veterinary services performed on livestock as defined in section
26 54-183, (ii) specialty services performed on livestock as defined in
27 section 54-183, and (iii) animal grooming performed by a licensed
28 veterinarian or a licensed veterinary technician in conjunction with
29 medical treatment;~~and~~

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

31 (i) The gross income received for local or long-distance trucking of

1 used household, used institutional, or used commercial furniture and
2 equipment;

3 (j) The gross income received for plumbing, heating, and air
4 conditioning services; and

5 (k) The gross income received for storage services. For purposes of
6 this subdivision, storage services means the leasing of mini-warehouses
7 and self-storage units.

8 (5) Gross receipts includes the sale of admissions. When an
9 admission to an activity or a membership constituting an admission is
10 combined with the solicitation of a contribution, the portion or the
11 amount charged representing the fair market price of the admission shall
12 be considered a retail sale subject to the tax imposed by section
13 77-2703. The organization conducting the activity shall determine the
14 amount properly attributable to the purchase of the privilege, benefit,
15 or other consideration in advance, and such amount shall be clearly
16 indicated on any ticket, receipt, or other evidence issued in connection
17 with the payment.

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

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

24 (8) Gross receipts includes the sale of and recharge of prepaid
25 calling service and prepaid wireless calling service.

26 (9) Gross receipts includes the retail sale of digital audio works,
27 digital audiovisual works, digital codes, and digital books delivered
28 electronically if the products are taxable when delivered on tangible
29 storage media. A sale includes the transfer of a permanent right of use,
30 the transfer of a right of use that terminates on some condition, and the
31 transfer of a right of use conditioned upon the receipt of continued

1 payments.

2 (10) Gross receipts does not include:

3 (a) The amount of any rebate granted by a motor vehicle or motorboat
4 manufacturer or dealer at the time of sale of the motor vehicle or
5 motorboat, which rebate functions as a discount from the sales price of
6 the motor vehicle or motorboat; or

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

9 Sec. 12. Section 77-2704.24, Reissue Revised Statutes of Nebraska,
10 is amended to read:

11 77-2704.24 (1) Sales and use taxes shall not be imposed on the gross
12 receipts from the sale, lease, or rental of and the storage, use, or
13 other consumption in this state of food or food ingredients except for
14 prepared food and food sold through vending machines.

15 (2) For purposes of this section:

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

19 (b) Bottled water means water that is placed in a safety sealed
20 container or package for human consumption. Bottled water is calorie free
21 and does not contain sweeteners or other additives except that it may
22 contain: (i) Antimicrobial agents; (ii) fluoride; (iii) carbonation; (iv)
23 vitamins, minerals, and electrolytes; (v) oxygen; (vi) preservatives; and
24 (vii) only those flavors, extracts, or essences derived from a spice or
25 fruit. Bottled water includes water that is delivered to the buyer in a
26 reusable container that is not sold with the water;

27 (c) Candy means a preparation of sugar, honey, or other natural or
28 artificial sweeteners in combination with chocolate, fruits, nuts, or
29 other ingredients or flavorings in the form of bars, drops, or pieces.
30 Candy shall not include any preparation containing flour and shall
31 require no refrigeration;

1 (d) ~~(b)~~ Dietary supplement means any product, other than tobacco,
2 intended to supplement the diet that contains one or more of the
3 following dietary ingredients: (i) A vitamin, (ii) a mineral, (iii) an
4 herb or other botanical, (iv) an amino acid, (v) a dietary substance for
5 use by humans to supplement the diet by increasing the total dietary
6 intake, or (vi) a concentrate, metabolite, constituent, extract, or
7 combination of any ingredients described in subdivisions (2)(d)(i) ~~(2)(b)~~
8 ~~(i)~~ through (v) of this section; that is intended for ingestion in
9 tablet, capsule, powder, softgel, gelcap, or liquid form or, if not
10 intended for ingestion in such a form, is not presented as conventional
11 food and is not represented for use as a sole item of a meal or of the
12 diet; and that is required to be labeled as a dietary supplement,
13 identifiable by the supplemental facts box found on the label and as
14 required pursuant to 21 C.F.R. 101.36, as such regulation existed on
15 January 1, 2003;

16 (e) ~~(e)~~ Food and food ingredients means substances, whether in
17 liquid, concentrated, solid, frozen, dried, or dehydrated form, that are
18 sold for ingestion or chewing by humans and are consumed for their taste
19 or nutritional value. Food and food ingredients does not include
20 alcoholic beverages, dietary supplements, ~~or~~ tobacco, bottled water,
21 candy, or soft drinks;

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

24 (g) ~~(e)~~ Prepared food means:

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

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

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

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

5 (C) Food sold by a seller whose proper primary North American
6 Industry Classification System classification is manufacturing in sector
7 311, except subsector 3118, bakeries;

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

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

13 (F) Food that ordinarily requires additional cooking to finish the
14 product to its desired final condition; ~~and~~

15 (h) Soft drinks means nonalcoholic beverages that contain natural or
16 artificial sweeteners. Soft drinks do not include beverages that contain
17 milk or milk products, soy, rice or similar milk substitutes, or greater
18 than fifty percent of vegetable or fruit juice by volume; and

19 (i) ~~(f)~~ Tobacco means cigarettes, cigars, chewing or pipe tobacco,
20 or any other item that contains tobacco.

21 (3) The Governor may stay the collection of sales and use taxes on
22 bottled water for a period of sixty days in any area of the state
23 affected by a disaster, emergency, or civil defense emergency as such
24 terms are defined in section 81-829.39.

25 Sec. 13. Section 77-27,132, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 77-27,132 (1) There is hereby created a fund to be designated the
28 Revenue Distribution Fund which shall be set apart and maintained by the
29 Tax Commissioner. Revenue not required to be credited to the General Fund
30 or any other specified fund may be credited to the Revenue Distribution
31 Fund. Credits and refunds of such revenue shall be paid from the Revenue

1 Distribution Fund. The balance of the amount credited, after credits and
2 refunds, shall be allocated as provided by the statutes creating such
3 revenue.

4 (2) The Tax Commissioner shall pay to a depository bank designated
5 by the State Treasurer all amounts collected under the Nebraska Revenue
6 Act of 1967. The Tax Commissioner shall present to the State Treasurer
7 bank receipts showing amounts so deposited in the bank, and of the
8 amounts so deposited the State Treasurer shall:

9 (a) For transactions occurring on or after October 1, 2014, and
10 before October 1, 2022, credit to the Game and Parks Commission Capital
11 Maintenance Fund all of the proceeds of the sales and use taxes imposed
12 pursuant to section 77-2703 on the sale or lease of motorboats as defined
13 in section 37-1204, personal watercraft as defined in section 37-1204.01,
14 all-terrain vehicles as defined in section 60-103, and utility-type
15 vehicles as defined in section 60-135.01;

16 (b) Credit to the Highway Trust Fund all of the proceeds of the
17 sales and use taxes derived from the sale or lease for periods of more
18 than thirty-one days of motor vehicles, trailers, and semitrailers,
19 except that:

20 (i) Prior to July 1, 2019, the proceeds equal to any sales tax rate
21 provided for in section 77-2701.02 that is in excess of five percent
22 derived from the sale or lease for periods of more than thirty-one days
23 of motor vehicles, trailers, and semitrailers shall be credited to the
24 Highway Allocation Fund; and

25 (ii) On and after July 1, 2019, the proceeds equal to any sales tax
26 rate provided for in section 77-2701.02 that is in excess of five and
27 three-quarters percent derived from the sale or lease for periods of more
28 than thirty-one days of motor vehicles, trailers, and semitrailers shall
29 be credited to the Highway Allocation Fund;

30 (c) For transactions occurring on or after July 1, 2013, and before
31 July 1, 2033, of the proceeds of the sales and use taxes derived from

1 transactions other than those listed in subdivisions (2)(a) and (b) of
2 this section from a sales tax rate of one-quarter of one percent, credit
3 monthly eighty-five percent to the State Highway Capital Improvement Fund
4 and fifteen percent to the Highway Allocation Fund;~~and~~

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

10 (e) Credit to the Property Tax Credit Cash Fund an amount equal to
11 the increase in state sales and use tax revenue received as a result of
12 the increase in the sales and use tax rate in section 77-2701.02 from
13 five and one-half percent to six and one-quarter percent. The amount to
14 be credited under this subdivision shall be determined annually by the
15 Tax Commissioner.

16 The balance of all amounts collected under the Nebraska Revenue Act
17 of 1967 shall be credited to the General Fund.

18 Sec. 14. Section 77-3442, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 77-3442 (1) Property tax levies for the support of local governments
21 for fiscal years beginning on or after July 1, 1998, shall be limited to
22 the amounts set forth in this section except as provided in section
23 77-3444.

24 (2)(a) Except as provided in subdivisions (2)(b), ~~and~~ (2)(e), and
25 (2)(h) of this section:

26 (i) For fiscal years prior to fiscal year 2019-20, school districts
27 and multiple-district school systems may levy a maximum levy of one
28 dollar and five cents per one hundred dollars of taxable valuation of
29 property subject to the levy; and -

30 (ii) For school fiscal year 2019-20 and each school fiscal year
31 thereafter, school districts and multiple-district school systems may

1 levy a maximum levy equal to five cents per one hundred dollars of
2 taxable valuation of property subject to the levy plus a levy rate which,
3 when applied to taxable valuation of property subject to the levy,
4 generates an amount equal to the local formula contribution for such
5 fiscal year calculated pursuant to section 79-1015.01.

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

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

20 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)
21 of this section are (i) amounts levied to pay for current and future sums
22 agreed to be paid by a school district to certificated employees in
23 exchange for a voluntary termination of employment occurring prior to
24 September 1, 2017, (ii) amounts levied by a school district otherwise at
25 the maximum levy pursuant to subdivision (2)(a) of this section to pay
26 for current and future qualified voluntary termination incentives for
27 certificated teachers pursuant to subsection (3) of section 79-8,142 that
28 are not otherwise included in an exclusion pursuant to subdivision (2)(d)
29 of this section, (iii) amounts levied by a school district otherwise at
30 the maximum levy pursuant to subdivision (2)(a) of this section to pay
31 for seventy-five percent of the current and future sums agreed to be paid

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

30 (e) Federal aid school districts may exceed the maximum levy
31 prescribed by subdivision (2)(a) or (2)(c) of this section only to the

1 extent necessary to qualify to receive federal aid pursuant to 20 U.S.C.
2 7701 et seq., as such sections existed on January 1, 2019 Title VIII of
3 Public Law 103-382, as such title existed on September 1, 2001. For
4 purposes of this subdivision, federal aid school district means any
5 school district which receives ten percent or more of the revenue for its
6 general fund budget from federal government sources pursuant to 20 U.S.C.
7 7701 et seq., as such sections existed on January 1, 2019 Title VIII of
8 Public Law 103-382, as such title existed on September 1, 2001.

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

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

24 (h) For each fiscal year, a Class V school district may, in addition
25 to any other levies authorized pursuant to this section, levy a maximum
26 of six cents per one hundred dollars of taxable valuation of property
27 subject to the levy to assist in meeting the contribution obligation
28 pursuant to subdivision (1)(d)(ii) of section 79-9,113 of such school
29 district to a retirement system of such school district established under
30 the Class V School Employees Retirement Act. All proceeds received by a
31 school district from any levy authorized pursuant to this subdivision

1 shall be transferred by the school district on a monthly basis to such
2 retirement system. Such proceeds shall only be used to assist in meeting
3 the contribution obligation and shall not be used for any other purpose.
4 No levy shall be authorized pursuant to this subdivision if the funded
5 ratio of the actuarial value of assets and the funded ratio of the market
6 value of assets for such retirement plan are both equal to or greater
7 than eighty percent for three consecutive plan years after the operative
8 date of this section as reported in the retirement system's annual
9 valuation report prepared by the actuary retained by the board of
10 trustees of such retirement system as provided in section 79-984.

11 (3) For each fiscal year, community college areas may levy the
12 levies provided in subdivisions (2)(a) through (c) of section 85-1517, in
13 accordance with the provisions of such subdivisions. A community college
14 area may exceed the levy provided in subdivision (2)(b) of section
15 85-1517 by the amount necessary to retire general obligation bonds
16 assumed by the community college area or issued pursuant to section
17 85-1515 according to the terms of such bonds or for any obligation
18 pursuant to section 85-1535 entered into prior to January 1, 1997.

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

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

31 (c) In addition, natural resources districts located in a river

1 basin, subbasin, or reach that has been determined to be fully
2 appropriated pursuant to section 46-714 or designated as overappropriated
3 pursuant to section 46-713 by the Department of Natural Resources shall
4 also have the power and authority to levy a tax equal to the dollar
5 amount by which their restricted funds budgeted to administer and
6 implement ground water management activities and integrated management
7 activities under the Nebraska Ground Water Management and Protection Act
8 exceed their restricted funds budgeted to administer and implement ground
9 water management activities and integrated management activities for
10 FY2005-06, not to exceed three cents on each one hundred dollars of
11 taxable valuation on all of the taxable property within the district for
12 fiscal year 2006-07 and each fiscal year thereafter through fiscal year
13 2017-18.

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

18 (6)(a) Incorporated cities and villages which are not within the
19 boundaries of a municipal county may levy a maximum levy of forty-five
20 cents per one hundred dollars of taxable valuation of property subject to
21 the levy plus an additional five cents per one hundred dollars of taxable
22 valuation to provide financing for the municipality's share of revenue
23 required under an agreement or agreements executed pursuant to the
24 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum
25 levy shall include amounts levied to pay for sums to support a library
26 pursuant to section 51-201, museum pursuant to section 51-501, visiting
27 community nurse, home health nurse, or home health agency pursuant to
28 section 71-1637, or statue, memorial, or monument pursuant to section
29 80-202.

30 (b) Incorporated cities and villages which are within the boundaries
31 of a municipal county may levy a maximum levy of ninety cents per one

1 hundred dollars of taxable valuation of property subject to the levy. The
2 maximum levy shall include amounts paid to a municipal county for county
3 services, amounts levied to pay for sums to support a library pursuant to
4 section 51-201, a museum pursuant to section 51-501, a visiting community
5 nurse, home health nurse, or home health agency pursuant to section
6 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

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

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

1 of section 77-3443 some or all of the county's five cents per one hundred
2 dollars of valuation authorized for support of an agreement or agreements
3 to be levied by the political subdivision for the purpose of supporting
4 that political subdivision's share of revenue required under an agreement
5 or agreements executed pursuant to the Interlocal Cooperation Act or the
6 Joint Public Agency Act. If an allocation by a county would cause another
7 county to exceed its levy authority under this section, the second county
8 may exceed the levy authority in order to levy the amount allocated.

9 (9) Municipal counties may levy or authorize a maximum levy of one
10 dollar per one hundred dollars of taxable valuation of property subject
11 to the levy. The municipal county may allocate levy authority to any
12 political subdivision or entity subject to allocation under section
13 77-3443.

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

25 (11) 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, and (d) for payments by a public airport to retire interest-
4 free 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 are not included in the levy limits established by this
7 section.

8 (12) The limitations on tax levies provided in this section are to
9 include all other general or special levies provided by law.
10 Notwithstanding other provisions of law, the only exceptions to the
11 limits in this section are those provided by or authorized by sections
12 77-3442 to 77-3444.

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

16 (14) For purposes of sections 77-3442 to 77-3444, political
17 subdivision means a political subdivision of this state and a county
18 agricultural society.

19 (15) For school districts that file a binding resolution on or
20 before May 9, 2008, with the county assessors, county clerks, and county
21 treasurers for all counties in which the school district has territory
22 pursuant to subsection (7) of section 79-458, if the combined levies,
23 except levies for bonded indebtedness approved by the voters of the
24 school district and levies for the refinancing of such bonded
25 indebtedness, are in excess of the greater of (a) one dollar and twenty
26 cents per one hundred dollars of taxable valuation of property subject to
27 the levy or (b) the maximum levy authorized by a vote pursuant to section
28 77-3444, all school district levies, except levies for bonded
29 indebtedness approved by the voters of the school district and levies for
30 the refinancing of such bonded indebtedness, shall be considered
31 unauthorized levies under section 77-1606.

1 Sec. 15. Section 77-3446, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 77-3446 Base limitation means the budget limitation rate applicable
4 to school districts and the limitation on growth of restricted funds
5 applicable to other political subdivisions prior to any increases in the
6 rate as a result of special actions taken by a supermajority of any
7 governing board or of any exception allowed by law. The base limitation
8 is two and one-half percent until adjusted, except that the base
9 limitation for school districts for school fiscal years 2017-18 and
10 2018-19 is one and one-half percent and the base limitation for school
11 districts for school fiscal year 2019-20 and each school fiscal year
12 thereafter is the inflation rate for such school fiscal year as certified
13 by the Tax Commissioner pursuant to section 32 of this act, including any
14 adjustment pursuant to subsection (3) or (4) of such section. The base
15 limitation may be adjusted annually by the Legislature to reflect changes
16 in the prices of services and products used by school districts and
17 political subdivisions.

18 Sec. 16. Section 77-4209, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 77-4209 Sections 77-4209 to 77-4212 and sections 17 and 18 of this
21 act shall be known and may be cited as the Property Tax Credit Act.

22 Sec. 17. (1) On or before July 19, 2019, and on or before January
23 30 of each year thereafter, the Department of Revenue shall determine the
24 minimum amount necessary to be appropriated to the Property Tax Credit
25 Cash Fund to carry out the requirements of the Property Tax Credit Act
26 for the ensuing fiscal year and shall certify the amounts to the
27 Governor, the Appropriations Committee of the Legislature, the Revenue
28 Committee of the Legislature, and the Education Committee of the
29 Legislature. Each certification submitted to the committees of the
30 Legislature shall be submitted electronically.

31 (2) The amount certified pursuant to subsection (1) of this section

1 as the minimum amount necessary to be appropriated to the Property Tax
2 Credit Cash Fund shall equal the greater of the sum of the amounts
3 certified to the Department of Revenue by the State Department of
4 Education to be transferred to the Tax Equity and Educational
5 Opportunities Fund pursuant to section 18 of this act or two hundred
6 seventy-five million dollars.

7 (3) The Appropriations Committee of the Legislature shall annually
8 include at least the minimum amount necessary to be appropriated to the
9 Property Tax Credit Cash Fund as certified pursuant to subsection (1) of
10 this section in its recommendations to the Legislature to carry out the
11 requirements of the Property Tax Credit Act.

12 Sec. 18. (1) On or before July 15, 2019, and on or before January
13 15 of each tax year thereafter, the State Department of Education shall
14 certify to the State Treasurer and the Department of Revenue an estimate
15 of the statewide increase in state aid to be paid to local systems as
16 defined in section 79-1003 pursuant to the Tax Equity and Educational
17 Opportunities Support Act for the immediately following school fiscal
18 year resulting from (a) changes to the method for calculating the local
19 formula contribution for each local system pursuant to section 79-1015.01
20 between the 2018-19 school fiscal year and the school fiscal year for
21 which such certification is being made and (b) the inclusion of
22 foundation aid pursuant to section 27 of this act in the calculation of
23 state aid.

24 (2) For fiscal year 2019-20 and each fiscal year thereafter, the
25 State Treasurer shall transfer an amount equal to the statewide increase
26 in state aid certified pursuant to subsection (1) of this section from
27 the Property Tax Credit Cash Fund to the Tax Equity and Educational
28 Opportunities Fund to pay such increase in state aid to local systems.

29 Sec. 19. Section 77-4212, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 77-4212 (1) For tax year 2007, the amount of relief granted under

1 ~~the Property Tax Credit Act shall be one hundred five million dollars.~~
2 ~~For tax year 2008, the amount of relief granted under the act shall be~~
3 ~~one hundred fifteen million dollars. It is the intent of the Legislature~~
4 ~~to fund the Property Tax Credit Act for tax years after tax year 2008~~
5 ~~using available revenue. For tax years year 2017 through 2018, the amount~~
6 of relief granted under the act shall be two hundred twenty-four million
7 dollars. For tax year 2019 and each tax year thereafter, the amount of
8 relief granted through property tax credits under this section shall be
9 the amount available in the Property Tax Credit Cash Fund after
10 transferring funds to the Tax Equity and Educational Opportunities Fund
11 pursuant to section 18 of this act. The relief pursuant to this section
12 shall be in the form of a property tax credit which appears on the
13 property tax statement.

14 (2)(a) For tax years prior to tax year 2017, to determine the amount
15 of the property tax credit, the county treasurer shall multiply the
16 amount disbursed to the county under subdivision (4)(a) of this section
17 by the ratio of the real property valuation of the parcel to the total
18 real property valuation in the county. The amount determined shall be the
19 property tax credit for the property.

20 (b) Beginning with tax year 2017, to determine the amount of the
21 property tax credit, the county treasurer shall multiply the amount
22 disbursed to the county under subdivision (4)(b) of this section by the
23 ratio of the credit allocation valuation of the parcel to the total
24 credit allocation valuation in the county. The amount determined shall be
25 the property tax credit for the property.

26 (3) If the real property owner qualifies for a homestead exemption
27 under sections 77-3501 to 77-3529, the owner shall also be qualified for
28 the relief provided in the act to the extent of any remaining liability
29 after calculation of the relief provided by the homestead exemption. If
30 the credit results in a property tax liability on the homestead that is
31 less than zero, the amount of the credit which cannot be used by the

1 taxpayer shall be returned to the State Treasurer by July 1 of the year
2 the amount disbursed to the county was disbursed. The State Treasurer
3 shall immediately credit any funds returned under this subsection to the
4 Property Tax Credit Cash Fund. Upon the return of any funds under this
5 subsection, the county treasurer shall electronically file a report with
6 the Property Tax Administrator, on a form prescribed by the Tax
7 Commissioner, indicating the amount of funds distributed to each taxing
8 unit in the county in the year the funds were returned, any collection
9 fee retained by the county in such year, and the amount of unused credits
10 returned.

11 (4)(a) For tax years prior to tax year 2017, the amount disbursed to
12 each county shall be equal to the amount available for disbursement
13 determined under subsection (1) of this section multiplied by the ratio
14 of the real property valuation in the county to the real property
15 valuation in the state. By September 15, the Property Tax Administrator
16 shall determine the amount to be disbursed under this subdivision to each
17 county and certify such amounts to the State Treasurer and to each
18 county. The disbursements to the counties shall occur in two equal
19 payments, the first on or before January 31 and the second on or before
20 April 1. After retaining one percent of the receipts for costs, the
21 county treasurer shall allocate the remaining receipts to each taxing
22 unit levying taxes on taxable property in the tax district in which the
23 real property is located in the same proportion that the levy of such
24 taxing unit bears to the total levy on taxable property of all the taxing
25 units in the tax district in which the real property is located.

26 (b) Beginning with tax year 2017, the amount disbursed to each
27 county shall be equal to the amount available for disbursement determined
28 under subsection (1) of this section multiplied by the ratio of the
29 credit allocation valuation in the county to the credit allocation
30 valuation in the state. By September 15, the Property Tax Administrator
31 shall determine the amount to be disbursed under this subdivision to each

1 county and certify such amounts to the State Treasurer and to each
2 county. The disbursements to the counties shall occur in two equal
3 payments, the first on or before January 31 and the second on or before
4 April 1. After retaining one percent of the receipts for costs, the
5 county treasurer shall allocate the remaining receipts to each taxing
6 unit based on its share of the credits granted to all taxpayers in the
7 taxing unit.

8 (5) For purposes of this section, credit allocation valuation means
9 the taxable value for all real property except agricultural land and
10 horticultural land, one hundred twenty percent of taxable value for
11 agricultural land and horticultural land that is not subject to special
12 valuation, and one hundred twenty percent of taxable value for
13 agricultural land and horticultural land that is subject to special
14 valuation.

15 ~~(6) The State Treasurer shall transfer from the General Fund to the~~
16 ~~Property Tax Credit Cash Fund one hundred five million dollars by August~~
17 ~~1, 2007, and one hundred fifteen million dollars by August 1, 2008.~~

18 ~~(7) The Legislature shall have the power to transfer funds from the~~
19 ~~Property Tax Credit Cash Fund to the General Fund.~~

20 Sec. 20. Section 77-5023, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 77-5023 (1) Pursuant to section 77-5022, the commission shall have
23 the power to increase or decrease the value of a class or subclass of
24 real property in any county or taxing authority or of real property
25 valued by the state so that all classes or subclasses of real property in
26 all counties fall within an acceptable range.

27 (2) An acceptable range is the percentage of variation from a
28 standard for valuation as measured by an established indicator of central
29 tendency of assessment. Acceptable ranges are: (a) For agricultural land
30 and horticultural land as defined in section 77-1359, (i) prior to
31 January 1, 2020, sixty-nine to seventy-five percent of actual value and

1 (ii) on and after January 1, 2020, fifty-nine to sixty-five percent of
2 actual value; (b) for lands receiving special valuation, (i) prior to
3 January 1, 2020, sixty-nine to seventy-five percent of special valuation
4 as defined in section 77-1343 and (ii) on and after January 1, 2020,
5 fifty-nine to sixty-five percent of special valuation as defined in
6 section 77-1343; and (c) for all other real property, (i) prior to
7 January 1, 2020, ninety-two to one hundred percent of actual value and
8 (ii) on and after January 1, 2020, eighty-two to ninety percent of actual
9 value.

10 (3) Any increase or decrease shall cause the level of value
11 determined by the commission to be at the midpoint of the applicable
12 acceptable range.

13 (4) Any decrease or increase to a subclass of property shall also
14 cause the level of value determined by the commission for the class from
15 which the subclass is drawn to be within the applicable acceptable range.

16 (5) Whether or not the level of value determined by the commission
17 falls within an acceptable range or at the midpoint of an acceptable
18 range may be determined to a reasonable degree of certainty relying upon
19 generally accepted mass appraisal techniques.

20 Sec. 21. Section 79-978.01, Revised Statutes Cumulative Supplement,
21 2018, is amended to read:

22 79-978.01 Sections 79-978 to 79-9,118 and section 22 of this act
23 shall be known and may be cited as the Class V School Employees
24 Retirement Act.

25 Sec. 22. On or before December 31, 2019, and on or before each
26 December 31 thereafter, the board of education shall provide written
27 notice to the board of trustees of the rate of any levy the board of
28 education levied for the current tax year pursuant to subdivision (2)(h)
29 of section 77-3442 and an estimate of the proceeds from any such levy
30 that will be transferred to the system by the school district pursuant to
31 subdivision (1)(d) of section 79-9,113. The board of trustees shall

1 provide such information to the actuary for preparation of the annual
2 valuation report.

3 Sec. 23. Section 79-9,113, Revised Statutes Cumulative Supplement,
4 2018, is amended to read:

5 79-9,113 (1)(a) If, at any future time, a majority of the eligible
6 members of the retirement system votes to be included under an agreement
7 providing old age and survivors insurance under the Social Security Act
8 of the United States, the contributions to be made by the member and the
9 school district for membership service, from and after the effective date
10 of the agreement with respect to services performed subsequent to
11 December 31, 1954, shall each be reduced from five to three percent but
12 not less than three percent of the member's salary per annum, and the
13 credits for membership service under this system, as provided in section
14 79-999, shall thereafter be reduced from one and one-half percent to
15 nine-tenths of one percent and not less than nine-tenths of one percent
16 of salary or wage earned by the member during each fiscal year, and from
17 one and sixty-five hundredths percent to one percent and not less than
18 one percent of salary or wage earned by the member during each fiscal
19 year and from two percent to one and two-tenths percent of salary or wage
20 earned by the member during each fiscal year, and from two and four-
21 tenths percent to one and forty-four hundredths percent of salary or wage
22 earned by the member during each fiscal year, except that after September
23 1, 1963, and prior to September 1, 1969, all employees of the school
24 district shall contribute an amount equal to the membership contribution
25 which shall be two and three-fourths percent of salary covered by old age
26 and survivors insurance, and five percent above that amount. Commencing
27 September 1, 1969, all employees of the school district shall contribute
28 an amount equal to the membership contribution which shall be two and
29 three-fourths percent of the first seven thousand eight hundred dollars
30 of salary or wages earned each fiscal year and five percent of salary or
31 wages earned above that amount in the same fiscal year. Commencing

1 September 1, 1976, all employees of the school district shall contribute
2 an amount equal to the membership contribution which shall be two and
3 nine-tenths percent of the first seven thousand eight hundred dollars of
4 salary or wages earned each fiscal year and five and twenty-five
5 hundredths percent of salary or wages earned above that amount in the
6 same fiscal year. Commencing on September 1, 1982, all employees of the
7 school district shall contribute an amount equal to the membership
8 contribution which shall be four and nine-tenths percent of the
9 compensation earned in each fiscal year. Commencing September 1, 1989,
10 all employees of the school district shall contribute an amount equal to
11 the membership contribution which shall be five and eight-tenths percent
12 of the compensation earned in each fiscal year. Commencing September 1,
13 1995, all employees of the school district shall contribute an amount
14 equal to the membership contribution which shall be six and three-tenths
15 percent of the compensation earned in each fiscal year. Commencing
16 September 1, 2007, all employees of the school district shall contribute
17 an amount equal to the membership contribution which shall be seven and
18 three-tenths percent of the compensation paid in each fiscal year.
19 Commencing September 1, 2009, all employees of the school district shall
20 contribute an amount equal to the membership contribution which shall be
21 eight and three-tenths percent of the compensation paid in each fiscal
22 year. Commencing September 1, 2011, all employees of the school district
23 shall contribute an amount equal to the membership contribution which
24 shall be nine and three-tenths percent of the compensation paid in each
25 fiscal year. Commencing September 1, 2013, all employees of the school
26 district shall contribute an amount equal to the membership contribution
27 which shall be nine and seventy-eight hundredths percent of the
28 compensation paid in each fiscal year.

29 (b) The contributions by the school district in any fiscal year
30 beginning on or after September 1, 1999, shall be the greater of (i) one
31 hundred percent of the contributions by the employees for such fiscal

1 year or (ii) such amount as may be necessary to maintain the solvency of
2 the system, as determined annually by the board of education upon
3 recommendation of the actuary and the board of trustees.

4 (c) The contributions by the school district in any fiscal year
5 beginning on or after September 1, 2007, and prior to September 1, 2018,
6 shall be the greater of (i) one hundred one percent of the contributions
7 by the employees for such fiscal year or (ii) such amount as may be
8 necessary to maintain the solvency of the system, as determined annually
9 by the board of education upon recommendation of the actuary retained by
10 the board of trustees and after considering any amounts that will be, or
11 are expected to be, transferred to the system pursuant to subdivision (1)
12 (b) of section 79-966. The amount necessary to maintain the solvency of
13 the system as determined in subdivision (ii) of this subdivision (c)
14 shall be transmitted by the school district to the account of the
15 retirement system no later than August 31, 2018. The school district
16 contributions specified in subdivision (i) of this subdivision (c) shall
17 be made monthly and shall be immediately transmitted to the account of
18 the retirement system.

19 (d) The contributions by the school district in any fiscal year
20 beginning on or after September 1, 2018, and each September 1 thereafter,
21 shall be the greater of (i) one hundred one percent of the contributions
22 by the employees for such fiscal year or (ii) such amount as may be
23 necessary to maintain the solvency of the system, as determined annually
24 by the board of education upon recommendation of the actuary retained by
25 the board of trustees and after considering any amounts that will be, or
26 are expected to be, transferred to the system pursuant to subdivision (1)
27 (b) of section 79-966 and any amounts that are transferred to the system
28 from the proceeds of a levy established by a Class V school district
29 pursuant to subdivision (2)(h) of section 77-3442. The amount necessary
30 to maintain the solvency of the system as determined in subdivision (ii)
31 of this subdivision (d) shall be transmitted by the school district to

1 the account of the retirement system no later than August 31, 2019, and
2 each August 31 thereafter, except any amounts transferred from the
3 proceeds of a levy established pursuant to subdivision (2)(h) of section
4 77-3442 shall be transmitted monthly as received by the school district.

5 The school district contributions specified in subdivision (i) of this
6 subdivision (d) shall be made monthly and shall be immediately
7 transmitted to the account of the retirement system.

8 (e) Nothing in this section prohibits the school district from
9 making other contributions in addition to the contributions required
10 pursuant to this section.

11 (f) The employee's contribution shall be made in the form of a
12 monthly deduction from compensation as provided in subsection (2) of this
13 section and shall be immediately transmitted to the account of the
14 retirement system. Every employee who is a member of the system shall be
15 deemed to consent and agree to such deductions and shall receipt in full
16 for compensation, and payment to such employee of compensation less such
17 deduction shall constitute a full and complete discharge of all claims
18 and demands whatsoever for services rendered by such employee during the
19 period covered by such payment except as to benefits provided under the
20 Class V School Employees Retirement Act.

21 (g) After September 1, 1963, and prior to September 1, 1969, all
22 employees shall be credited with a membership service annuity which shall
23 be nine-tenths of one percent of salary or wage covered by old age and
24 survivors insurance and one and one-half percent of salary or wages above
25 that amount, except that those employees who retire on or after August
26 31, 1969, shall be credited with a membership service annuity which shall
27 be one percent of salary or wages covered by old age and survivors
28 insurance and one and sixty-five hundredths percent of salary or wages
29 above that amount for service performed after September 1, 1963, and
30 prior to September 1, 1969. Commencing September 1, 1969, all employees
31 shall be credited with a membership service annuity which shall be one

1 percent of the first seven thousand eight hundred dollars of salary or
2 wages earned by the employee during each fiscal year and one and sixty-
3 five hundredths percent of salary or wages earned above that amount in
4 the same fiscal year, except that all employees retiring on or after
5 August 31, 1976, shall be credited with a membership service annuity
6 which shall be one and forty-four hundredths percent of the first seven
7 thousand eight hundred dollars of salary or wages earned by the employee
8 during such fiscal year and two and four-tenths percent of salary or
9 wages earned above that amount in the same fiscal year, and the
10 retirement annuities of employees who have not retired prior to September
11 1, 1963, and who elected under the provisions of section 79-988 as such
12 section existed immediately prior to February 20, 1982, not to become
13 members of the system shall not be less than they would have been had
14 they remained under any preexisting system to date of retirement.

15 (h) Members of this system having the service qualifications of
16 members of the School Employees Retirement System of the State of
17 Nebraska, as provided by section 79-926, who are members of the
18 retirement system established pursuant to the Class V School Employees
19 Retirement Act prior to July 1, 2016, shall receive the state service
20 annuity provided by sections 79-933 to 79-935 and 79-951.

21 (2) The school district shall pick up the employee contributions
22 required by this section for all compensation paid on or after January 1,
23 1985, and the contributions so picked up shall be treated as employer
24 contributions in determining federal tax treatment under the Internal
25 Revenue Code, except that the school district shall continue to withhold
26 federal income taxes based upon these contributions until the Internal
27 Revenue Service or the federal courts rule that, pursuant to section
28 414(h) of the Internal Revenue Code, these contributions shall not be
29 included as gross income of the employee until such time as they are
30 distributed or made available. The school district shall pay these
31 employee contributions from the same source of funds which is used in

1 paying earnings to the employee. The school district shall pick up these
2 contributions by a salary deduction either through a reduction in the
3 cash salary of the employee or a combination of a reduction in salary and
4 offset against a future salary increase. Beginning September 1, 1995, the
5 school district shall also pick up any contributions required by sections
6 79-990, 79-991, and 79-992 which are made under an irrevocable payroll
7 deduction authorization between the member and the school district, and
8 the contributions so picked up shall be treated as employer contributions
9 in determining federal tax treatment under the Internal Revenue Code,
10 except that the school district shall continue to withhold federal and
11 state income taxes based upon these contributions until the Internal
12 Revenue Service rules that, pursuant to section 414(h) of the Internal
13 Revenue Code, these contributions shall not be included as gross income
14 of the employee until such time as they are distributed from the system.
15 Employee contributions picked up shall be treated for all purposes of the
16 Class V School Employees Retirement Act in the same manner and to the
17 extent as employee contributions made prior to the date picked up.

18 Sec. 24. Section 79-1001, Revised Statutes Cumulative Supplement,
19 2018, is amended to read:

20 79-1001 Sections 79-1001 to 79-1033 and sections 27 and 32 of this
21 act shall be known and may be cited as the Tax Equity and Educational
22 Opportunities Support Act.

23 Sec. 25. Section 79-1003, Revised Statutes Cumulative Supplement,
24 2018, is amended to read:

25 79-1003 For purposes of the Tax Equity and Educational Opportunities
26 Support Act:

27 (1) Adjusted general fund operating expenditures means (a) for
28 school fiscal years 2013-14 through 2015-16, the difference of the
29 general fund operating expenditures as calculated pursuant to subdivision
30 (24) ~~(23)~~ of this section increased by the cost growth factor calculated
31 pursuant to section 79-1007.10, minus the transportation allowance,

1 special receipts allowance, poverty allowance, limited English
2 proficiency allowance, distance education and telecommunications
3 allowance, elementary site allowance, summer school allowance,
4 instructional time allowance, teacher education allowance, and focus
5 school and program allowance, (b) for school fiscal years 2016-17 through
6 2018-19, the difference of the general fund operating expenditures as
7 calculated pursuant to subdivision (24) ~~(23)~~ of this section increased by
8 the cost growth factor calculated pursuant to section 79-1007.10, minus
9 the transportation allowance, special receipts allowance, poverty
10 allowance, limited English proficiency allowance, distance education and
11 telecommunications allowance, elementary site allowance, summer school
12 allowance, and focus school and program allowance, and (c) for school
13 fiscal year 2019-20 and each school fiscal year thereafter, the
14 difference of the general fund operating expenditures as calculated
15 pursuant to subdivision (24) ~~(23)~~ of this section increased by the cost
16 growth factor calculated pursuant to section 79-1007.10, minus the
17 transportation allowance, special receipts allowance, poverty allowance,
18 limited English proficiency allowance, distance education and
19 telecommunications allowance, elementary site allowance, summer school
20 allowance, community achievement plan allowance, and focus school and
21 program allowance;

22 (2) Adjusted valuation means the assessed valuation of taxable
23 property of each local system in the state, adjusted pursuant to the
24 adjustment factors described in section 79-1016. Adjusted valuation means
25 the adjusted valuation for the property tax year ending during the school
26 fiscal year immediately preceding the school fiscal year in which the aid
27 based upon that value is to be paid. For purposes of determining the
28 local formula contribution ~~effort rate yield~~ pursuant to section
29 79-1015.01, adjusted valuation does not include the value of any property
30 which a court, by a final judgment from which no appeal is taken, has
31 declared to be nontaxable or exempt from taxation;

1 (3) Allocated income tax funds means the amount of assistance paid
2 to a local system pursuant to section 79-1005.01 ~~as adjusted,~~ for school
3 fiscal years prior to school fiscal year 2019-20 ~~2017-18,~~ ~~by the minimum~~
4 ~~levy adjustment pursuant to section 79-1008.02;~~

5 (4) Average daily membership means the average daily membership for
6 grades kindergarten through twelve attributable to the local system, as
7 provided in each district's annual statistical summary, and includes the
8 proportionate share of students enrolled in a public school instructional
9 program on less than a full-time basis;

10 (5) Base fiscal year means the first school fiscal year following
11 the school fiscal year in which the reorganization or unification
12 occurred;

13 (6) Board means the school board of each school district;

14 (7) Categorical funds means funds limited to a specific purpose by
15 federal or state law, including, but not limited to, Title I funds, Title
16 VI funds, federal vocational education funds, federal school lunch funds,
17 Indian education funds, Head Start funds, and funds from the Education
18 Innovation Fund;

19 (8) Consolidate means to voluntarily reduce the number of school
20 districts providing education to a grade group and does not include
21 dissolution pursuant to section 79-498;

22 (9) Converted contract means an expired contract that was in effect
23 for at least fifteen school years beginning prior to school year 2012-13
24 for the education of students in a nonresident district in exchange for
25 tuition from the resident district when the expiration of such contract
26 results in the nonresident district educating students, who would have
27 been covered by the contract if the contract were still in effect, as
28 option students pursuant to the enrollment option program established in
29 section 79-234;

30 (10) Converted contract option student means a student who will be
31 an option student pursuant to the enrollment option program established

1 in section 79-234 for the school fiscal year for which aid is being
2 calculated and who would have been covered by a converted contract if the
3 contract were still in effect and such school fiscal year is the first
4 school fiscal year for which such contract is not in effect;

5 (11) Cost index means the Consumer Price Index for All Urban
6 Consumers: U.S. city average, not seasonally adjusted, as prepared by the
7 United States Department of Labor, Bureau of Labor Statistics, and
8 released in October of each year;

9 (12) ~~(11)~~ Department means the State Department of Education;

10 (13) ~~(12)~~ District means any school district or unified system as
11 defined in section 79-4,108;

12 (14) ~~(13)~~ Ensuing school fiscal year means the school fiscal year
13 following the current school fiscal year;

14 (15) ~~(14)~~ Equalization aid means the amount of assistance calculated
15 to be paid to a local system pursuant to sections 79-1007.11 to
16 79-1007.23, 79-1007.25, 79-1008.01 to 79-1022, and 79-1022.02;

17 (16) ~~(15)~~ Fall membership means the total membership in kindergarten
18 through grade twelve attributable to the local system as reported on the
19 fall school district membership reports for each district pursuant to
20 section 79-528;

21 (17) ~~(16)~~ Fiscal year means the state fiscal year which is the
22 period from July 1 to the following June 30;

23 (18) ~~(17)~~ Formula students means:

24 (a) For state aid certified pursuant to section 79-1022, the sum of
25 the product of fall membership from the school fiscal year immediately
26 preceding the school fiscal year in which the aid is to be paid
27 multiplied by the average ratio of average daily membership to fall
28 membership for the second school fiscal year immediately preceding the
29 school fiscal year in which the aid is to be paid and the prior two
30 school fiscal years plus sixty percent of the qualified early childhood
31 education fall membership plus tuitioned students from the school fiscal

1 year immediately preceding the school fiscal year in which aid is to be
2 paid minus the product of the number of students enrolled in kindergarten
3 that is not full-day kindergarten from the fall membership multiplied by
4 0.5; and

5 (b) For the final calculation of state aid pursuant to section
6 79-1065, the sum of average daily membership plus sixty percent of the
7 qualified early childhood education average daily membership plus
8 tuitioned students minus the product of the number of students enrolled
9 in kindergarten that is not full-day kindergarten from the average daily
10 membership multiplied by 0.5 from the school fiscal year immediately
11 preceding the school fiscal year in which aid was paid;

12 (19) ~~(18)~~ Free lunch and free milk calculated students means, using
13 the most recent data available on November 1 of the school fiscal year
14 immediately preceding the school fiscal year in which aid is to be paid,
15 (a) for schools that did not provide free meals to all students pursuant
16 to the community eligibility provision, students who individually
17 qualified for free lunches or free milk pursuant to the federal Richard
18 B. Russell National School Lunch Act, 42 U.S.C. 1751 et seq., and the
19 federal Child Nutrition Act of 1966, 42 U.S.C. 1771 et seq., as such acts
20 and sections existed on January 1, 2015, and rules and regulations
21 adopted thereunder, plus (b) for schools that provided free meals to all
22 students pursuant to the community eligibility provision, (i) for school
23 fiscal year 2016-17, the product of the students who attended such school
24 multiplied by the identified student percentage calculated pursuant to
25 such federal provision or (ii) for school fiscal year 2017-18 and each
26 school fiscal year thereafter, the greater of the number of students in
27 such school who individually qualified for free lunch or free milk using
28 the most recent school fiscal year for which the school did not provide
29 free meals to all students pursuant to the community eligibility
30 provision or one hundred ten percent of the product of the students who
31 qualified for free meals at such school pursuant to the community

1 eligibility provision multiplied by the identified student percentage
2 calculated pursuant to such federal provision, except that the free lunch
3 and free milk students calculated for any school pursuant to subdivision
4 ~~(19)(b)(ii)~~ ~~(19)(b)(ii)~~ of this section shall not exceed one hundred
5 percent of the students qualified for free meals at such school pursuant
6 to the community eligibility provision;

7 (20) ~~(19)~~ Free lunch and free milk student means, for school fiscal
8 years prior to school fiscal year 2016-17, a student who qualified for
9 free lunches or free milk from the most recent data available on November
10 1 of the school fiscal year immediately preceding the school fiscal year
11 in which aid is to be paid;

12 (21) ~~(20)~~ Full-day kindergarten means kindergarten offered by a
13 district for at least one thousand thirty-two instructional hours;

14 (22) ~~(21)~~ General fund budget of expenditures means the total budget
15 of disbursements and transfers for general fund purposes as certified in
16 the budget statement adopted pursuant to the Nebraska Budget Act, except
17 that for purposes of the limitation imposed in section 79-1023, the
18 general fund budget of expenditures does not include any special grant
19 funds, exclusive of local matching funds, received by a district;

20 (23) ~~(22)~~ General fund expenditures means all expenditures from the
21 general fund;

22 (24) ~~(23)~~ General fund operating expenditures means for state aid
23 calculated for school fiscal years 2012-13 and each school fiscal year
24 thereafter, as reported on the annual financial report for the second
25 school fiscal year immediately preceding the school fiscal year in which
26 aid is to be paid, the total general fund expenditures minus (a) the
27 amount of all receipts to the general fund, to the extent that such
28 receipts are not included in local system formula resources, from early
29 childhood education tuition, summer school tuition, educational entities
30 as defined in section 79-1201.01 for providing distance education courses
31 through the Educational Service Unit Coordinating Council to such

1 educational entities, private foundations, individuals, associations,
2 charitable organizations, the textbook loan program authorized by section
3 79-734, federal impact aid, and levy override elections pursuant to
4 section 77-3444, (b) the amount of expenditures for categorical funds,
5 tuition paid, transportation fees paid to other districts, adult
6 education, community services, redemption of the principal portion of
7 general fund debt service, retirement incentive plans authorized by
8 section 79-855, and staff development assistance authorized by section
9 79-856, (c) the amount of any transfers from the general fund to any bond
10 fund and transfers from other funds into the general fund, (d) any legal
11 expenses in excess of fifteen-hundredths of one percent of the formula
12 need for the school fiscal year in which the expenses occurred, (e)(i)
13 for state aid calculated for school fiscal years prior to school fiscal
14 year 2018-19, expenditures to pay for sums agreed to be paid by a school
15 district to certificated employees in exchange for a voluntary
16 termination occurring prior to July 1, 2009, occurring on or after the
17 last day of the 2010-11 school year and prior to the first day of the
18 2013-14 school year, or, to the extent that a district has demonstrated
19 to the State Board of Education pursuant to section 79-1028.01 that the
20 agreement will result in a net savings in salary and benefit costs to the
21 school district over a five-year period, occurring on or after the first
22 day of the 2013-14 school year or (ii) for state aid calculated for
23 school fiscal year 2018-19 and each school fiscal year thereafter,
24 expenditures to pay for incentives agreed to be paid by a school district
25 to certificated employees in exchange for a voluntary termination of
26 employment for which the State Board of Education approved an exclusion
27 pursuant to subdivision (1)(h), (i), (j), or (k) of section 79-1028.01,
28 (f)(i) expenditures to pay for employer contributions pursuant to
29 subsection (2) of section 79-958 to the School Employees Retirement
30 System of the State of Nebraska to the extent that such expenditures
31 exceed the employer contributions under such subsection that would have

1 been made at a contribution rate of seven and thirty-five hundredths
2 percent or (ii) expenditures to pay for school district contributions
3 pursuant to subdivision (1)(c)(i) or (1)(d)(i) of section 79-9,113 to the
4 retirement system established pursuant to the Class V School Employees
5 Retirement Act to the extent that such expenditures exceed the school
6 district contributions under such subdivision that would have been made
7 at a contribution rate of seven and thirty-seven hundredths percent, and
8 (g) any amounts paid by the district for lobbyist fees and expenses
9 reported to the Clerk of the Legislature pursuant to section 49-1483.

10 For purposes of this subdivision (24) ~~(23)~~ of this section, receipts
11 from levy override elections shall equal ninety-nine percent of the
12 difference of the total general fund levy minus the maximum levy
13 permitted under subdivision (2)(a) of section 77-3442 for such local
14 system a levy of one dollar and five cents per one hundred dollars of
15 taxable valuation multiplied by the assessed valuation for school
16 districts that have voted pursuant to section 77-3444 to override the
17 maximum levy provided pursuant to section 77-3442;

18 (25) ~~(24)~~ Income tax liability means the amount of the reported
19 income tax liability for resident individuals pursuant to the Nebraska
20 Revenue Act of 1967 less all nonrefundable credits earned and refunds
21 made;

22 (26) ~~(25)~~ Income tax receipts means the amount of income tax
23 collected pursuant to the Nebraska Revenue Act of 1967 less all
24 nonrefundable credits earned and refunds made;

25 (27) Inflation rate means the inflation rate certified by the Tax
26 Commissioner pursuant to section 32 of this act for each school fiscal
27 year, including any adjustments pursuant to subsection (3) or (4) of such
28 section;

29 (28) ~~(26)~~ Limited English proficiency students means the number of
30 students with limited English proficiency in a district from the most
31 recent data available on November 1 of the school fiscal year preceding

1 the school fiscal year in which aid is to be paid plus the difference of
2 such students with limited English proficiency minus the average number
3 of limited English proficiency students for such district, prior to such
4 addition, for the three immediately preceding school fiscal years if such
5 difference is greater than zero;

6 (29) Local formula contribution means the amount included in formula
7 resources pursuant to section 79-1015.01;

8 (30) Local formula contribution inflation rate means the local
9 formula contribution inflation rate certified by the Tax Commissioner
10 pursuant to section 32 of this act as determined pursuant to subsection
11 (5) of such section for each school fiscal year;

12 (31) ~~(27)~~ Local system means a unified system or a school district;

13 (32) ~~(28)~~ Low-income child means (a) for school fiscal years prior
14 to 2016-17, a child under nineteen years of age living in a household
15 having an annual adjusted gross income for the second calendar year
16 preceding the beginning of the school fiscal year for which aid is being
17 calculated equal to or less than the maximum household income that would
18 allow a student from a family of four people to be a free lunch and free
19 milk student during the school fiscal year immediately preceding the
20 school fiscal year for which aid is being calculated and (b) for school
21 fiscal year 2016-17 and each school fiscal year thereafter, a child under
22 nineteen years of age living in a household having an annual adjusted
23 gross income for the second calendar year preceding the beginning of the
24 school fiscal year for which aid is being calculated equal to or less
25 than the maximum household income pursuant to sections 9(b)(1) and 17(c)
26 (4) of the Richard B. Russell National School Lunch Act, 42 U.S.C.
27 1758(b)(1) and 42 U.S.C. 1766(c)(4), respectively, and sections 3(a)(6)
28 and 4(e)(1)(A) of the Child Nutrition Act of 1966, 42 U.S.C. 1772(a)(6)
29 and 42 U.S.C. 1773(e)(1)(A), respectively, as such acts and sections
30 existed on January 1, 2015, for a household of that size that would have
31 allowed the child to meet the income qualifications for free meals during

1 the school fiscal year immediately preceding the school fiscal year for
2 which aid is being calculated;

3 (33) ~~(29)~~ Low-income students means the number of low-income
4 children within the district multiplied by the ratio of the formula
5 students in the district divided by the total children under nineteen
6 years of age residing in the district as derived from income tax
7 information;

8 (34) ~~(30)~~ Most recently available complete data year means the most
9 recent single school fiscal year for which the annual financial report,
10 fall school district membership report, annual statistical summary,
11 Nebraska income tax liability by school district for the calendar year in
12 which the majority of the school fiscal year falls, and adjusted
13 valuation data are available;

14 (35) ~~(31)~~ Poverty students means (a) for school fiscal years prior
15 to 2016-17, the number of low-income students or the number of students
16 who are free lunch and free milk students in a district plus the
17 difference of the number of low-income students or the number of students
18 who are free lunch and free milk students in a district, whichever is
19 greater, minus the average number of poverty students for such district,
20 prior to such addition, for the three immediately preceding school fiscal
21 years if such difference is greater than zero and (b) for school fiscal
22 year 2016-17 and each school fiscal year thereafter, the unadjusted
23 poverty students plus the difference of such unadjusted poverty students
24 minus the average number of poverty students for such district, prior to
25 such addition, for the three immediately preceding school fiscal years if
26 such difference is greater than zero;

27 (36) ~~(32)~~ Qualified early childhood education average daily
28 membership means the product of the average daily membership for school
29 fiscal year 2006-07 and each school fiscal year thereafter of students
30 who will be eligible to attend kindergarten the following school year and
31 are enrolled in an early childhood education program approved by the

1 department pursuant to section 79-1103 for such school district for such
2 school year multiplied by the ratio of the actual instructional hours of
3 the program divided by one thousand thirty-two if: (a) The program is
4 receiving a grant pursuant to such section for the third year; (b) the
5 program has already received grants pursuant to such section for three
6 years; or (c) the program has been approved pursuant to subsection (5) of
7 section 79-1103 for such school year and the two preceding school years,
8 including any such students in portions of any of such programs receiving
9 an expansion grant;

10 (37) ~~(33)~~ Qualified early childhood education fall membership means
11 the product of membership on October 1 of each school year of students
12 who will be eligible to attend kindergarten the following school year and
13 are enrolled in an early childhood education program approved by the
14 department pursuant to section 79-1103 for such school district for such
15 school year multiplied by the ratio of the planned instructional hours of
16 the program divided by one thousand thirty-two if: (a) The program is
17 receiving a grant pursuant to such section for the third year; (b) the
18 program has already received grants pursuant to such section for three
19 years; or (c) the program has been approved pursuant to subsection (5) of
20 section 79-1103 for such school year and the two preceding school years,
21 including any such students in portions of any of such programs receiving
22 an expansion grant;

23 (38) ~~(34)~~ Regular route transportation means the transportation of
24 students on regularly scheduled daily routes to and from the attendance
25 center;

26 (39) ~~(35)~~ Reorganized district means any district involved in a
27 consolidation and currently educating students following consolidation;

28 (40) ~~(36)~~ School year or school fiscal year means the fiscal year of
29 a school district as defined in section 79-1091;

30 (41) ~~(37)~~ Sparse local system means a local system that is not a
31 very sparse local system but which meets the following criteria:

1 (a)(i) Less than two students per square mile in the county in which
2 each high school is located, based on the school district census, (ii)
3 less than one formula student per square mile in the local system, and
4 (iii) more than ten miles between each high school attendance center and
5 the next closest high school attendance center on paved roads;

6 (b)(i) Less than one and one-half formula students per square mile
7 in the local system and (ii) more than fifteen miles between each high
8 school attendance center and the next closest high school attendance
9 center on paved roads;

10 (c)(i) Less than one and one-half formula students per square mile
11 in the local system and (ii) more than two hundred seventy-five square
12 miles in the local system; or

13 (d)(i) Less than two formula students per square mile in the local
14 system and (ii) the local system includes an area equal to ninety-five
15 percent or more of the square miles in the largest county in which a high
16 school attendance center is located in the local system;

17 (42) ~~(38)~~ Special education means specially designed kindergarten
18 through grade twelve instruction pursuant to section 79-1125, and
19 includes special education transportation;

20 (43) ~~(39)~~ Special grant funds means the budgeted receipts for
21 grants, including, but not limited to, categorical funds, reimbursements
22 for wards of the court, short-term borrowings including, but not limited
23 to, registered warrants and tax anticipation notes, interfund loans,
24 insurance settlements, and reimbursements to county government for
25 previous overpayment. The state board shall approve a listing of grants
26 that qualify as special grant funds;

27 (44) ~~(40)~~ State aid means the amount of assistance paid to a
28 district pursuant to the Tax Equity and Educational Opportunities Support
29 Act;

30 (45) ~~(41)~~ State board means the State Board of Education;

31 (46) ~~(42)~~ State support means all funds provided to districts by the

1 State of Nebraska for the general fund support of elementary and
2 secondary education;

3 (47) ~~(43)~~ Statewide average basic funding per formula student means
4 the statewide total basic funding for all districts divided by the
5 statewide total formula students for all districts;

6 (48) ~~(44)~~ Statewide average general fund operating expenditures per
7 formula student means the statewide total general fund operating
8 expenditures for all districts divided by the statewide total formula
9 students for all districts;

10 (49) ~~(45)~~ Teacher has the definition found in section 79-101;

11 (50) ~~(46)~~ Temporary aid adjustment factor means (a) for school
12 fiscal years before school fiscal year 2007-08, one and one-fourth
13 percent of the sum of the local system's transportation allowance, the
14 local system's special receipts allowance, and the product of the local
15 system's adjusted formula students multiplied by the average formula cost
16 per student in the local system's cost grouping and (b) for school fiscal
17 year 2007-08, one and one-fourth percent of the sum of the local system's
18 transportation allowance, special receipts allowance, and distance
19 education and telecommunications allowance and the product of the local
20 system's adjusted formula students multiplied by the average formula cost
21 per student in the local system's cost grouping;

22 (51) ~~(47)~~ Tuition receipts from converted contracts means tuition
23 receipts received by a district from another district in the most
24 recently available complete data year pursuant to a converted contract
25 prior to the expiration of the contract;

26 (52) ~~(48)~~ Tuitioned students means students in kindergarten through
27 grade twelve of the district whose tuition is paid by the district to
28 some other district or education agency;

29 (53) ~~(49)~~ Unadjusted poverty students means, for school fiscal year
30 2016-17 and each school fiscal year thereafter, the greater of the number
31 of low-income students or the free lunch and free milk calculated

1 students in a district; and

2 ~~(54)~~ ~~(50)~~ Very sparse local system means a local system that has:

3 (a)(i) Less than one-half student per square mile in each county in
4 which each high school attendance center is located based on the school
5 district census, (ii) less than one formula student per square mile in
6 the local system, and (iii) more than fifteen miles between the high
7 school attendance center and the next closest high school attendance
8 center on paved roads; or

9 (b)(i) More than four hundred fifty square miles in the local
10 system, (ii) less than one-half student per square mile in the local
11 system, and (iii) more than fifteen miles between each high school
12 attendance center and the next closest high school attendance center on
13 paved roads.

14 Sec. 26. Section 79-1005.01, Revised Statutes Cumulative Supplement,
15 2018, is amended to read:

16 79-1005.01 (1) Not later than November 15 of each year through 2018,
17 the Tax Commissioner shall certify to the department for the preceding
18 tax year the income tax liability of resident individuals for each local
19 system.

20 ~~(2) For school fiscal years prior to 2017-18, one hundred two~~
21 ~~million two hundred eighty nine thousand eight hundred seventeen dollars~~
22 ~~which is equal to the amount appropriated to the School District Income~~
23 ~~Tax Fund for distribution in school fiscal year 1992-93 shall be~~
24 ~~disbursed as option payments as determined under section 79-1009 and as~~
25 ~~allocated income tax funds as determined in this section and sections~~
26 ~~79-1008.01, 79-1015.01, 79-1017.01, and 79-1018.01, except as provided in~~
27 ~~section 79-1008.02 for school fiscal years prior to school fiscal year~~
28 ~~2017-18. For school fiscal years prior to school fiscal year 2017-18,~~
29 ~~funds not distributed as allocated income tax funds due to minimum levy~~
30 ~~adjustments shall not increase the amount available to local systems for~~
31 ~~distribution as allocated income tax funds.~~

1 ~~(3) Using the data certified by the Tax Commissioner pursuant to~~
2 ~~subsection (1) of this section, the department shall calculate the~~
3 ~~allocation percentage and each local system's allocated income tax funds.~~
4 ~~The allocation percentage shall be the amount stated in subsection (2) of~~
5 ~~this section minus the total amount paid for option students pursuant to~~
6 ~~section 79-1009, with the difference divided by the aggregate statewide~~
7 ~~income tax liability of all resident individuals certified pursuant to~~
8 ~~subsection (1) of this section. Each local system's allocated income tax~~
9 ~~funds shall be calculated by multiplying the allocation percentage times~~
10 ~~the local system's income tax liability certified pursuant to subsection~~
11 ~~(1) of this section.~~

12 (2) ~~(4)~~ For school fiscal years year 2017-18 and 2018-19 and each
13 school fiscal year thereafter, each local system's allocated income tax
14 funds shall be calculated by multiplying the local system's income tax
15 liability certified pursuant to subsection (1) of this section by two and
16 twenty-three hundredths percent.

17 Sec. 27. (1) For school fiscal year 2019-20 and each school fiscal
18 year thereafter, the department shall calculate the foundation aid to be
19 paid to each local system.

20 (2) On or before June 17, 2019, on or before November 15, 2019, and
21 on or before each November 15 thereafter, for the calculation of aid for
22 the immediately following school fiscal year, the Tax Commissioner shall
23 certify to the department the total state revenue contribution for
24 purposes of this section, which shall equal twenty-five percent of:

25 (a) The aggregate income tax liability under the Nebraska Revenue
26 Act of 1967 for all taxpayers for the most recently completed tax year;
27 plus

28 (b) The aggregate state sales tax collections under the Nebraska
29 Revenue Act of 1967 for the most recently completed calendar year.

30 (3) The state revenue contribution per student shall equal the total
31 state revenue contribution certified pursuant to subsection (2) of this

1 section divided by (a) for the certification of state aid pursuant to
2 section 79-1022, the statewide fall membership or (b) for the final
3 calculation of state aid pursuant to section 79-1065, the statewide
4 average daily membership.

5 (4) The foundation aid per student for each local system shall equal
6 the greater of:

7 (a) The state revenue contribution per student calculated pursuant
8 to subsection (3) of this section; or

9 (b) Twenty-five percent of the basic funding per formula student
10 calculated for such local system up to a maximum of one hundred fifty
11 percent of the state revenue contribution per student calculated pursuant
12 to subsection (3) of this section.

13 (5) The foundation aid to be paid to each local system shall equal
14 the foundation aid per student calculated pursuant to subsection (4) of
15 this section multiplied by (a) for the certification of state aid
16 pursuant to section 79-1022, the fall membership for such local system or
17 (b) for the final calculation of state aid pursuant to section 79-1065,
18 the average daily membership for such local system.

19 Sec. 28. Section 79-1007.11, Revised Statutes Cumulative Supplement,
20 2018, is amended to read:

21 ~~79-1007.11 (1) Except as otherwise provided in this section, for~~
22 ~~school fiscal years 2013-14 through 2015-16, each school district's~~
23 ~~formula need shall equal the difference of the sum of the school~~
24 ~~district's basic funding, poverty allowance, limited English proficiency~~
25 ~~allowance, focus school and program allowance, summer school allowance,~~
26 ~~special receipts allowance, transportation allowance, elementary site~~
27 ~~allowance, instructional time allowance, teacher education allowance,~~
28 ~~distance education and telecommunications allowance, averaging~~
29 ~~adjustment, new learning community transportation adjustment, student~~
30 ~~growth adjustment, any positive student growth adjustment correction, and~~
31 ~~new school adjustment, minus the sum of the limited English proficiency~~

1 ~~allowance correction, poverty allowance correction, and any negative~~
2 ~~student growth adjustment correction.~~

3 ~~(2) Except as otherwise provided in this section, for school fiscal~~
4 ~~year 2016-17, each school district's formula need shall equal the~~
5 ~~difference of the sum of the school district's basic funding, poverty~~
6 ~~allowance, limited English proficiency allowance, focus school and~~
7 ~~program allowance, summer school allowance, special receipts allowance,~~
8 ~~transportation allowance, elementary site allowance, distance education~~
9 ~~and telecommunications allowance, averaging adjustment, new learning~~
10 ~~community transportation adjustment, student growth adjustment, any~~
11 ~~positive student growth adjustment correction, and new school adjustment,~~
12 ~~minus the sum of the limited English proficiency allowance correction,~~
13 ~~poverty allowance correction, and any negative student growth adjustment~~
14 ~~correction.~~

15 ~~(1)~~ (3) Except as otherwise provided in this section, for school
16 fiscal years 2017-18 and 2018-19, each school district's formula need
17 shall equal the difference of the sum of the school district's basic
18 funding, poverty allowance, poverty allowance adjustment, limited English
19 proficiency allowance, focus school and program allowance, summer school
20 allowance, special receipts allowance, transportation allowance,
21 elementary site allowance, distance education and telecommunications
22 allowance, averaging adjustment, new community achievement plan
23 adjustment, student growth adjustment, any positive student growth
24 adjustment correction, and new school adjustment minus the sum of the
25 limited English proficiency allowance correction, poverty allowance
26 correction, and any negative student growth adjustment correction.

27 ~~(2)~~ (4) Except as otherwise provided in this section, for school
28 fiscal year 2019-20 and each school fiscal year thereafter, each school
29 district's formula need shall equal the difference of the sum of the
30 school district's basic funding, poverty allowance, limited English
31 proficiency allowance, focus school and program allowance, summer school

1 allowance, special receipts allowance, transportation allowance,
2 elementary site allowance, distance education and telecommunications
3 allowance, community achievement plan allowance, averaging adjustment,
4 new community achievement plan adjustment, student growth adjustment, any
5 positive student growth adjustment correction, and new school adjustment
6 minus the sum of the limited English proficiency allowance correction,
7 poverty allowance correction, and any negative student growth adjustment
8 correction.

9 (3) Except as otherwise provided in this section, for school fiscal
10 year 2020-21 and each school fiscal year thereafter, each school
11 district's formula need shall equal the difference of the sum of the
12 school district's basic funding, poverty allowance, limited English
13 proficiency allowance, focus school and program allowance, summer school
14 allowance, special receipts allowance, transportation allowance,
15 elementary site allowance, distance education and telecommunications
16 allowance, community achievement plan allowance, new community
17 achievement plan adjustment, student growth adjustment, any positive
18 student growth adjustment correction, and new school adjustment minus the
19 sum of the limited English proficiency allowance correction, poverty
20 allowance correction, and any negative student growth adjustment
21 correction.

22 (4) ~~(5)~~ If the formula need calculated for a school district
23 pursuant to subsections (1) through ~~(3)~~ ~~(4)~~ of this section is less than
24 one hundred percent of the formula need for such district for the school
25 fiscal year immediately preceding the school fiscal year for which aid is
26 being calculated, the formula need for such district shall equal one
27 hundred percent of the formula need for such district for the school
28 fiscal year immediately preceding the school fiscal year for which aid is
29 being calculated.

30 (5) ~~(6)~~ If the formula need calculated for a school district
31 pursuant to subsections (1) through ~~(3)~~ ~~(4)~~ of this section is more than

1 one hundred twelve percent of the formula need for such district for the
2 school fiscal year immediately preceding the school fiscal year for which
3 aid is being calculated, the formula need for such district shall equal
4 one hundred twelve percent of the formula need for such district for the
5 school fiscal year immediately preceding the school fiscal year for which
6 aid is being calculated, except that the formula need shall not be
7 reduced pursuant to this subsection for any district receiving a student
8 growth adjustment for the school fiscal year for which aid is being
9 calculated.

10 ~~(6)~~ ~~(7)~~ For purposes of subsections ~~(4)~~ ~~(5)~~ and ~~(5)~~ ~~(6)~~ of this
11 section, the formula need for the school fiscal year immediately
12 preceding the school fiscal year for which aid is being calculated shall
13 be the formula need used in the final calculation of aid pursuant to
14 section 79-1065 and for districts that were affected by a reorganization
15 with an effective date in the calendar year preceding the calendar year
16 in which aid is certified for the school fiscal year for which aid is
17 being calculated, the formula need for the school fiscal year immediately
18 preceding the school fiscal year for which aid is being calculated shall
19 be attributed to the affected school districts based on information
20 provided to the department by the school districts or proportionally
21 based on the adjusted valuation transferred if sufficient information has
22 not been provided to the department.

23 Sec. 29. Section 79-1007.18, Revised Statutes Cumulative Supplement,
24 2018, is amended to read:

25 79-1007.18 ~~(1) For school fiscal years prior to school fiscal year~~
26 ~~2017-18:~~

27 ~~(a) The department shall calculate an averaging adjustment for~~
28 ~~districts if the basic funding per formula student is less than the~~
29 ~~averaging adjustment threshold and the general fund levy for the school~~
30 ~~fiscal year immediately preceding the school fiscal year for which aid is~~
31 ~~being calculated was at least one dollar per one hundred dollars of~~

1 ~~taxable valuation. For the calculation of aid for school fiscal years~~
2 ~~prior to school fiscal year 2018-19, the general fund levy for school~~
3 ~~districts that are members of a learning community for purposes of this~~
4 ~~section includes both the common general fund levy and the school~~
5 ~~district general fund levy authorized pursuant to subdivisions (2)(b) and~~
6 ~~(2)(c) of section 77-3442. The averaging adjustment shall equal the~~
7 ~~district's formula students multiplied by the percentage specified in~~
8 ~~this subsection for such district of the difference between the averaging~~
9 ~~adjustment threshold minus such district's basic funding per formula~~
10 ~~student;~~

11 ~~(b) The averaging adjustment threshold shall equal the aggregate~~
12 ~~basic funding for all districts with nine hundred or more formula~~
13 ~~students divided by the aggregate formula students for all districts with~~
14 ~~nine hundred or more formula students for the school fiscal year for~~
15 ~~which aid is being calculated; and~~

16 ~~(c) The percentage to be used in the calculation of an averaging~~
17 ~~adjustment shall be based on the general fund levy for the school fiscal~~
18 ~~year immediately preceding the school fiscal year for which aid is being~~
19 ~~calculated and shall be as follows:~~

20 ~~(i) If such levy was at least one dollar per one hundred dollars of~~
21 ~~taxable valuation but less than one dollar and one cent per one hundred~~
22 ~~dollars of taxable valuation, the percentage shall be fifty percent;~~

23 ~~(ii) If such levy was at least one dollar and one cent per one~~
24 ~~hundred dollars of taxable valuation but less than one dollar and two~~
25 ~~cents per one hundred dollars of taxable valuation, the percentage shall~~
26 ~~be sixty percent;~~

27 ~~(iii) If such levy was at least one dollar and two cents per one~~
28 ~~hundred dollars of taxable valuation but less than one dollar and three~~
29 ~~cents per one hundred dollars of taxable valuation, the percentage shall~~
30 ~~be seventy percent;~~

31 ~~(iv) If such levy was at least one dollar and three cents per one~~

1 ~~hundred dollars of taxable valuation but less than one dollar and four~~
2 ~~cents per one hundred dollars of taxable valuation, the percentage shall~~
3 ~~be eighty percent; and~~

4 ~~(v) If such levy was at least one dollar and four cents per one~~
5 ~~hundred dollars of taxable valuation, the percentage shall be ninety~~
6 ~~percent.~~

7 ~~(2) For school fiscal years year 2017-18, 2018-19, and 2019-20 and~~
8 ~~each school fiscal year thereafter, the department shall calculate an~~
9 ~~averaging adjustment for districts with at least nine hundred formula~~
10 ~~students if the basic funding per formula student is less than the~~
11 ~~averaging adjustment threshold. The averaging adjustment shall equal the~~
12 ~~district's formula students multiplied by ninety percent of the~~
13 ~~difference of the averaging adjustment threshold minus such district's~~
14 ~~basic funding per formula student. The averaging adjustment threshold~~
15 ~~shall equal the aggregate basic funding for all districts with nine~~
16 ~~hundred or more formula students divided by the aggregate formula~~
17 ~~students for all districts with nine hundred or more formula students for~~
18 ~~the school fiscal year for which aid is being calculated.~~

19 Sec. 30. Section 79-1008.01, Revised Statutes Cumulative Supplement,
20 2018, is amended to read:

21 79-1008.01 Except as provided in ~~section 79-1008.02 for school~~
22 ~~fiscal years prior to school fiscal year 2017-18~~ and section 79-1009,
23 each local system shall receive equalization aid in the amount that the
24 total formula need of each local system, as determined pursuant to
25 sections 79-1007.04 to 79-1007.23 and 79-1007.25, exceeds its total
26 formula resources as determined pursuant to sections 79-1015.01 to
27 79-1018.01.

28 Sec. 31. Section 79-1009, Revised Statutes Cumulative Supplement,
29 2018, is amended to read:

30 79-1009 (1)(a) A district shall receive net option funding if (i)
31 option students as defined in section 79-233 were actually enrolled in

1 the school year immediately preceding the school year in which the aid is
2 to be paid, (ii) option students as defined in such section will be
3 enrolled in the school year in which the aid is to be paid as converted
4 contract option students, or (iii) for the calculation of aid for school
5 fiscal year 2017-18 for school districts that are members of a learning
6 community, open enrollment students were actually enrolled for school
7 year 2016-17 pursuant to section 79-2110.

8 (b) The determination of the net number of option students shall be
9 based on (i) the number of students enrolled in the district as option
10 students and the number of students residing in the district but enrolled
11 in another district as option students as of the day of the fall
12 membership count pursuant to section 79-528, for the school fiscal year
13 immediately preceding the school fiscal year in which aid is to be paid,
14 (ii) the number of option students that will be enrolled in the district
15 or enrolled in another district as converted contract option students for
16 the fiscal year in which the aid is to be paid, and (iii) for the
17 calculation of aid for school fiscal year 2017-18 for school districts
18 that are members of a learning community, the number of students enrolled
19 in the district as open enrollment students and the number of students
20 residing in the district but enrolled in another district as open
21 enrollment students as of the day of the fall membership count pursuant
22 to section 79-528 for school fiscal year 2016-17.

23 (c) Except as otherwise provided in this subsection, net number of
24 option students means the difference of the number of option students
25 enrolled in the district minus the number of students residing in the
26 district but enrolled in another district as option students. For
27 purposes of the calculation of aid for school fiscal year 2017-18 for
28 school districts that are members of a learning community, net number of
29 option students means the difference of the number of students residing
30 in another school district who are option students or open enrollment
31 students enrolled in the district minus the number of students residing

1 in the district but enrolled in another district as option students or
2 open enrollment students.

3 ~~(2)(a) For all school fiscal years except school fiscal years~~
4 ~~2017-18 and 2018-19, net option funding shall be the product of the net~~
5 ~~number of option students multiplied by the statewide average basic~~
6 ~~funding per formula student.~~

7 (2)(a) (b) For school fiscal years 2017-18 and 2018-19, net option
8 funding shall be the product of the net number of option students
9 multiplied by ninety-five and five-tenths percent of the statewide
10 average basic funding per formula student.

11 (b) For school fiscal year 2019-20, net option funding shall be the
12 product of the net number of option students multiplied by the statewide
13 average basic funding per formula student.

14 (c) For school fiscal year 2020-21 and each school fiscal year
15 thereafter, net option funding shall be the product of the net number of
16 option students multiplied by the statewide average general fund property
17 taxes per formula student. The statewide average general fund property
18 taxes per formula student shall be calculated by dividing (i) ninety-nine
19 percent of the aggregate general fund property tax receipts for all
20 school districts for the most recently available complete data year by
21 (ii) the aggregate formula students for all local systems for the school
22 fiscal year for which aid is being calculated.

23 (3) A district's net option funding shall be zero if the calculation
24 produces a negative result.

25 ~~Payments made under this section for school fiscal years prior to~~
26 ~~school fiscal year 2017-18 shall be made from the funds to be disbursed~~
27 ~~under section 79-1005.01.~~

28 Such payments shall go directly to the option school district but
29 shall count as a formula resource for the local system.

30 Sec. 32. (1) On or before June 17, 2019, on or before November 15,
31 2019, and on or before November 15 of each year thereafter, the Tax

1 Commissioner shall calculate and certify to the department the inflation
2 rate and the local formula contribution inflation rate for the
3 immediately following school fiscal year.

4 (2) Except as otherwise provided in subsection (3) or (4) of this
5 section, the inflation rate for each school fiscal year shall be
6 calculated by (a) subtracting the cost index immediately preceding the
7 most recent cost index from the most recent cost index and (b) dividing
8 the difference by the cost index immediately preceding the most recent
9 cost index. The most recent cost index for each school fiscal year is the
10 most recent cost index available at the time of the certification
11 pursuant to this subsection.

12 (3) If the inflation rate calculated pursuant to subsection (2) of
13 this section is greater than two and one-half percent, the inflation rate
14 shall equal two and one-half percent.

15 (4) If the inflation rate calculated pursuant to subsection (2) of
16 this section is less than zero percent, the inflation rate shall equal
17 zero percent.

18 (5) The local formula contribution inflation rate shall equal the
19 inflation rate calculated pursuant to subsection (2) of this section
20 without any adjustment pursuant to subsection (3) or (4) of this section.

21 Sec. 33. Section 79-1015.01, Revised Statutes Cumulative Supplement,
22 2018, is amended to read:

23 79-1015.01 (1) Local system formula resources for each local system
24 shall include the local formula contribution effort rate yield which
25 shall be computed as prescribed in this section.

26 ~~(2) For each school fiscal year except school fiscal years 2017-18~~
27 ~~and 2018-19: (a) For state aid certified pursuant to section 79-1022, the~~
28 ~~local effort rate shall be the maximum levy, for the school fiscal year~~
29 ~~for which aid is being certified, authorized pursuant to subdivision (2)~~
30 ~~(a) of section 77-3442 less five cents; (b) for the final calculation of~~
31 ~~state aid pursuant to section 79-1065, the local effort rate shall be the~~

1 ~~rate which, when multiplied by the total adjusted valuation of all~~
2 ~~taxable property in local systems receiving equalization aid pursuant to~~
3 ~~the Tax Equity and Educational Opportunities Support Act, will produce~~
4 ~~the amount needed to support the total formula need of such local systems~~
5 ~~when added to state aid appropriated by the Legislature and other actual~~
6 ~~receipts of local systems described in section 79-1018.01; and (c) the~~
7 ~~local effort rate yield for such school fiscal years shall be determined~~
8 ~~by multiplying each local system's total adjusted valuation by the local~~
9 ~~effort rate.~~

10 (2) (3) For school fiscal years 2017-18 and 2018-19: (a) For state
11 aid certified pursuant to section 79-1022, the local effort rate shall be
12 the maximum levy, for the school fiscal year for which aid is being
13 certified, authorized pursuant to subdivision (2)(a) of section 77-3442
14 less two and ninety-seven hundredths cents; (b) for the final calculation
15 of state aid pursuant to section 79-1065, the local effort rate shall be
16 the rate which, when multiplied by the total adjusted valuation of all
17 taxable property in local systems receiving equalization aid pursuant to
18 the Tax Equity and Educational Opportunities Support Act, will produce
19 the amount needed to support the total formula need of such local systems
20 when added to state aid appropriated by the Legislature and other actual
21 receipts of local systems described in section 79-1018.01; and (c) the
22 local formula contribution ~~effort rate yield~~ for such school fiscal years
23 shall be determined by multiplying each local system's total adjusted
24 valuation by the local effort rate.

25 (3) For school fiscal year 2019-20, for both state aid certified
26 pursuant to section 79-1022 and for the final calculation of state aid
27 pursuant to section 79-1065, the local formula contribution for each
28 local system shall equal the product of the local system's total adjusted
29 valuation multiplied by a local effort rate of ninety cents per one
30 hundred dollars of adjusted valuation.

31 (4)(a) For school fiscal year 2020-21 and each school fiscal year

1 thereafter, for both state aid certified pursuant to section 79-1022 and
2 for the final calculation of state aid pursuant to section 79-1065, the
3 local formula contribution for each local system shall equal the lesser
4 of the local effort rate yield or the inflation rate yield.

5 (b) The local effort rate yield for each local system shall equal
6 the product of the local system's total adjusted valuation multiplied by
7 a local effort rate of ninety cents per one hundred dollars of adjusted
8 valuation.

9 (c) The inflation rate yield for each local system shall equal the
10 sum of (i) the local formula contribution for such local system for the
11 school fiscal year immediately preceding the school fiscal year for which
12 aid is being calculated adjusted by the local formula contribution
13 inflation rate certified pursuant to section 32 of this act plus (ii) the
14 product of the local system's adjusted valuation for the total real
15 property growth value multiplied by a local effort rate of ninety cents
16 per one hundred dollars of adjusted valuation.

17 Sec. 34. Section 79-1016, Revised Statutes Cumulative Supplement,
18 2018, is amended to read:

19 79-1016 (1) On or before August 20, the county assessor shall
20 certify to the Property Tax Administrator the total taxable value and the
21 total real property growth value by school district in the county for the
22 current assessment year on forms prescribed by the Tax Commissioner. The
23 county assessor may amend the filing for changes made to the taxable
24 valuation of the school district in the county if corrections or errors
25 on the original certification are discovered. Amendments shall be
26 certified to the Property Tax Administrator on or before August 31.

27 (2) On or before October 10, the Property Tax Administrator shall
28 compute and certify to the State Department of Education the adjusted
29 valuation for the current assessment year for each class of property and
30 for the total real property growth value in each school district and each
31 local system. The adjusted valuation of property for each school district

1 and each local system, for purposes of determining state aid pursuant to
2 the Tax Equity and Educational Opportunities Support Act, shall reflect
3 as nearly as possible state aid value as defined in subsection (3) of
4 this section. For the 2019 assessment year and each assessment year
5 thereafter, all adjusted valuations pursuant to this section shall
6 reflect the changes in the definition of state aid value that apply to
7 school fiscal year 2020-21 and each school fiscal year thereafter
8 pursuant to subsection (3) of this section. The Property Tax
9 Administrator shall notify each school district and each local system of
10 its adjusted valuation for the current assessment year by class of
11 property on or before October 10. Establishment of the adjusted valuation
12 shall be based on the taxable value certified by the county assessor for
13 each school district in the county adjusted by the determination of the
14 level of value for each school district from an analysis of the
15 comprehensive assessment ratio study or other studies developed by the
16 Property Tax Administrator, in compliance with professionally accepted
17 mass appraisal techniques, as required by section 77-1327. The Tax
18 Commissioner shall adopt and promulgate rules and regulations setting
19 forth standards for the determination of level of value and for the
20 determination of total real property growth value for state aid purposes.

21 (3) For purposes of this section, state aid value means:

22 (a) For real property other than agricultural and horticultural
23 land, (i) for school fiscal years prior to school fiscal year 2020-21,
24 ninety-six percent of actual value and (ii) for school fiscal year
25 2020-21 and each school fiscal year thereafter, eighty-six percent of
26 actual value;

27 (b) For agricultural and horticultural land, (i) for school fiscal
28 years prior to school fiscal year 2020-21, seventy-two percent of actual
29 value as provided in sections 77-1359 and ~~to~~ 77-1363 and (ii) for school
30 fiscal year 2020-21 and each school fiscal year thereafter, sixty-two
31 percent of actual value as provided in sections 77-1359 and 77-1363; -

1 (c) For agricultural and horticultural land that receives special
2 valuation pursuant to section 77-1344, (i) for school fiscal years prior
3 to school fiscal year 2020-21, seventy-two percent of special valuation
4 as defined in section 77-1343 and (ii) for school fiscal year 2020-21 and
5 each school fiscal year thereafter, sixty-two percent of special
6 valuation as defined in section 77-1343; and

7 (d) ~~(e)~~ For personal property, the net book value as defined in
8 section 77-120.

9 (4) On or before November 10, any local system may file with the Tax
10 Commissioner written objections to any ~~the~~ adjusted valuations prepared
11 by the Property Tax Administrator, stating the reasons why such adjusted
12 valuations are not the valuations required by subsection (3) of this
13 section. The Tax Commissioner shall fix a time for a hearing. Either
14 party shall be permitted to introduce any evidence in reference thereto.
15 On or before January 1, the Tax Commissioner shall enter a written order
16 modifying or declining to modify, in whole or in part, the adjusted
17 valuations and shall certify the order to the State Department of
18 Education. Modification by the Tax Commissioner shall be based upon the
19 evidence introduced at hearing and shall not be limited to the
20 modification requested in the written objections or at hearing. A copy of
21 the written order shall be mailed to the local system within seven days
22 after the date of the order. The written order of the Tax Commissioner
23 may be appealed within thirty days after the date of the order to the Tax
24 Equalization and Review Commission in accordance with section 77-5013.

25 (5) On or before November 10, any local system or county official
26 may file with the Tax Commissioner a written request for a nonappealable
27 correction of an ~~the~~ adjusted valuation due to clerical error as defined
28 in section 77-128 or, for agricultural and horticultural land, assessed
29 value changes by reason of land qualified or disqualified for special use
30 valuation pursuant to sections 77-1343 to 77-1347.01. On or before the
31 following January 1, the Tax Commissioner shall approve or deny the

1 request and, if approved, certify the corrected adjusted valuations
2 resulting from such action to the State Department of Education.

3 (6) On or before May 31 of the year following the certification of
4 adjusted valuations ~~valuation~~ pursuant to subsection (2) of this section,
5 any local system or county official may file with the Tax Commissioner a
6 written request for a nonappealable correction of an ~~the~~ adjusted
7 valuation due to changes to the tax list that change the assessed value
8 of taxable property. Upon the filing of the written request, the Tax
9 Commissioner shall require the county assessor to recertify the taxable
10 valuation and total real property growth value by school district in the
11 county on forms prescribed by the Tax Commissioner. The recertified
12 valuations ~~valuation~~ shall be the valuations ~~valuation~~ that were ~~was~~
13 certified on the tax list, pursuant to section 77-1613, increased or
14 decreased by changes to the tax list that change the assessed value of
15 taxable property or the total real property growth value in the school
16 district in the county in the prior assessment year. On or before the
17 following July 31, the Tax Commissioner shall approve or deny the request
18 and, if approved, certify the corrected adjusted valuations resulting
19 from such action to the State Department of Education.

20 (7) No injunction shall be granted restraining the distribution of
21 state aid based upon the adjusted valuations pursuant to this section.

22 (8) A school district whose state aid is to be calculated pursuant
23 to subsection (5) of this section and whose state aid payment is
24 postponed as a result of failure to calculate state aid pursuant to such
25 subsection may apply to the state board for lump-sum payment of such
26 postponed state aid. Such application may be for any amount up to one
27 hundred percent of the postponed state aid. The state board may grant the
28 entire amount applied for or any portion of such amount. The state board
29 shall notify the Director of Administrative Services of the amount of
30 funds to be paid in a lump sum and the reduced amount of the monthly
31 payments. The Director of Administrative Services shall, at the time of

1 the next state aid payment made pursuant to section 79-1022, draw a
2 warrant for the lump-sum amount from appropriated funds and forward such
3 warrant to the district.

4 Sec. 35. Section 79-1017.01, Revised Statutes Cumulative Supplement,
5 2018, is amended to read:

6 79-1017.01 ~~(1) For state aid calculated for school fiscal years~~
7 ~~2014-15 and 2015-16, local system formula resources includes other actual~~
8 ~~receipts determined pursuant to section 79-1018.01, net option funding~~
9 ~~determined pursuant to section 79-1009, teacher education aid determined~~
10 ~~pursuant to section 79-1007.25, instructional time aid determined~~
11 ~~pursuant to subsection (2) of section 79-1007.23, allocated income tax~~
12 ~~funds determined pursuant to section 79-1005.01, and minimum levy~~
13 ~~adjustments determined pursuant to section 79-1008.02 and is reduced by~~
14 ~~amounts paid by the district in the most recently available complete data~~
15 ~~year as property tax refunds pursuant to or in the manner prescribed by~~
16 ~~section 77-1736.06.~~

17 (1) (2) For state aid calculated for school fiscal years prior to
18 school fiscal year 2019-20 year 2016-17 and each school fiscal year
19 thereafter, local system formula resources includes other actual receipts
20 determined pursuant to section 79-1018.01, net option funding determined
21 pursuant to section 79-1009, allocated income tax funds determined
22 pursuant to section 79-1005.01, and community achievement plan aid
23 determined pursuant to section 79-1005, and minimum levy adjustments
24 determined pursuant to section 79-1008.02 for school fiscal years prior
25 to school fiscal year 2017-18, and is reduced by amounts paid by the
26 district in the most recently available complete data year as property
27 tax refunds pursuant to or in the manner prescribed by section
28 77-1736.06.

29 (2) For state aid calculated for school fiscal year 2019-20 and each
30 school fiscal year thereafter, local system formula resources includes
31 other actual receipts determined pursuant to section 79-1018.01, net

1 option funding determined pursuant to section 79-1009, foundation aid
2 determined pursuant to section 27 of this act, and community achievement
3 plan aid determined pursuant to section 79-1005, and is reduced by
4 amounts paid by any school district in the local system in the most
5 recently available complete data year as property tax refunds pursuant to
6 or in the manner prescribed by section 77-1736.06.

7 Sec. 36. Section 79-1022, Revised Statutes Cumulative Supplement,
8 2018, is amended to read:

9 79-1022 (1)(a) (1) On or before July 15, 2019 ~~June 1, 2017~~, and on
10 or before March 1 of each year thereafter, for each ensuing fiscal year,
11 the department shall determine the amounts to be distributed to each
12 local system and each district for the ensuing school fiscal year
13 pursuant to the Tax Equity and Educational Opportunities Support Act ~~and~~
14 ~~shall certify the amounts to the Director of Administrative Services, the~~
15 ~~Auditor of Public Accounts, each learning community for school fiscal~~
16 ~~years prior to school fiscal year 2017-18, and each district.~~

17 (b) For school fiscal year 2019-20 and each school fiscal year
18 thereafter, except as provided in subdivision (1)(d) of this section, the
19 amount to be distributed to each local system shall equal the sum of the
20 equalization aid determined pursuant to section 79-1008.01, net option
21 funding determined pursuant to section 79-1009, foundation aid determined
22 pursuant to section 27 of this act, and community achievement plan aid
23 determined pursuant to section 79-1005.

24 (c) Except as otherwise provided in this section, the amount to be
25 distributed to each district from the amount calculated ~~certified~~ for a
26 local system pursuant to subdivision (1)(b) of this section shall be
27 proportional based on the formula students attributed to each district in
28 the local system. ~~For school fiscal years prior to school fiscal year~~
29 ~~2017-18, the amount to be distributed to each district that is a member~~
30 ~~of a learning community from the amount certified for the local system~~
31 ~~shall be proportional based on the formula needs calculated for each~~

1 ~~district in the local system.~~

2 (d) For school fiscal year 2019-20 and each school fiscal year
3 thereafter, if the amount to be distributed to any local system or
4 district pursuant to subdivisions (1)(b) or (1)(c) of this section is
5 less than thirty-three and thirty-three hundredths percent of its total
6 formula need, as determined pursuant to sections 79-1007.04 to
7 79-1007.21, the local system or district shall receive the sum of the
8 amount calculated in subdivision (1)(b) or (1)(c) of this section plus
9 guaranteed funding aid. Guaranteed funding aid shall be an amount equal
10 to the difference of thirty-three and thirty-three hundredths percent of
11 a local system or district's total formula need and the amount calculated
12 pursuant to subdivision (1)(b) or (1)(c) of this section.

13 (e) The department shall certify the amounts to be distributed as
14 determined pursuant to this subsection to the Director of Administrative
15 Services, the Auditor of Public Accounts, and each district.

16 (f) On or before July 15, 2019 ~~June 1, 2017~~, and on or before March
17 1 of each year thereafter, for each ensuing fiscal year, the department
18 shall report the necessary funding level for the ensuing school fiscal
19 year to the Governor, the Appropriations Committee of the Legislature,
20 and the Education Committee of the Legislature. The report submitted to
21 the committees of the Legislature shall be submitted electronically.

22 (g) Except as otherwise provided in this subsection, certified state
23 aid amounts, including adjustments pursuant to section 79-1065.02, shall
24 be shown as budgeted non-property-tax receipts and deducted prior to
25 calculating the property tax request in the district's general fund
26 budget statement as provided to the Auditor of Public Accounts pursuant
27 to section 79-1024.

28 (2) Except as provided in this subsection, subsection (8) of section
29 79-1016, and sections 79-1005, 79-1033, and 79-1065.02, the amounts
30 certified pursuant to subsection (1) of this section shall be distributed
31 in ten as nearly as possible equal payments on the last business day of

1 each month beginning in September of each ensuing school fiscal year and
2 ending in June of the following year, except that when a school district
3 is to receive a monthly payment of less than one thousand dollars, such
4 payment shall be one lump-sum payment on the last business day of
5 December during the ensuing school fiscal year.

6 Sec. 37. Section 79-1022.02, Revised Statutes Cumulative Supplement,
7 2018, is amended to read:

8 79-1022.02 Notwithstanding any other provision of law, any
9 certification of state aid pursuant to section 79-1022, certification of
10 budget authority pursuant to section 79-1023, and certification of
11 applicable allowable reserve percentages pursuant to section 79-1027
12 completed prior to the operative date of this section February 16, 2017,
13 for school fiscal year 2019-20 ~~2017-18~~ is null and void.

14 Sec. 38. Section 79-1023, Revised Statutes Cumulative Supplement,
15 2018, is amended to read:

16 79-1023 (1) On or before July 15, 2019 ~~June 1, 2017,~~ and on or
17 before March 1 of each year thereafter, the department shall determine
18 and certify to each school district budget authority for the general fund
19 budget of expenditures for the ensuing school fiscal year.

20 (2) Except as provided in sections 79-1028.01, 79-1029, 79-1030, and
21 81-829.51, each school district shall have budget authority for the
22 general fund budget of expenditures equal to the greater of (a) the
23 general fund budget of expenditures for the immediately preceding school
24 fiscal year minus exclusions pursuant to subsection (1) of section
25 79-1028.01 for such school fiscal year with the difference increased by
26 the basic allowable growth rate for the school fiscal year for which
27 budget authority is being calculated, (b) the general fund budget of
28 expenditures for the immediately preceding school fiscal year minus
29 exclusions pursuant to subsection (1) of section 79-1028.01 for such
30 school fiscal year with the difference increased by an amount equal to
31 any student growth adjustment calculated for the school fiscal year for

1 which budget authority is being calculated, or (c) one hundred ten
2 percent of formula need for the school fiscal year for which budget
3 authority is being calculated minus the special education budget of
4 expenditures as filed on the school district budget statement on or
5 before September 20 for the immediately preceding school fiscal year,
6 which special education budget of expenditures is increased by the basic
7 allowable growth rate for the school fiscal year for which budget
8 authority is being calculated.

9 (3) For any school fiscal year for which the budget authority for
10 the general fund budget of expenditures for a school district is based on
11 a student growth adjustment, the budget authority for the general fund
12 budget of expenditures for such school district shall be adjusted in
13 future years to reflect any student growth adjustment corrections related
14 to such student growth adjustment.

15 Sec. 39. Section 79-1025, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 79-1025 The basic allowable growth rate for general fund
18 expenditures and all other purposes under the Tax Equity and Educational
19 Opportunities Support Act other than expenditures for special education
20 and the determination of budget authority pursuant to section 79-1023 for
21 school fiscal year 2019-20 shall be the base limitation established under
22 section 77-3446. The budget authority for special education for all
23 classes of school districts shall be the actual anticipated expenditures
24 for special education subject to the approval of the state board. Such
25 budget authority and funds generated pursuant to such budget authority
26 shall be used only for special education expenditures. The basic
27 allowable growth rate for purposes of the determination of budget
28 authority pursuant to section 79-1023 for school fiscal year 2019-20
29 shall be two and one-half percent.

30 Sec. 40. Section 79-1027, Revised Statutes Cumulative Supplement,
31 2018, is amended to read:

1 79-1027 No district shall adopt a budget, which includes total
2 requirements of depreciation funds, necessary employee benefit fund cash
3 reserves, and necessary general fund cash reserves, exceeding the
4 applicable allowable reserve percentages of total general fund budget of
5 expenditures as specified in the schedule set forth in this section.

| 6 | Average daily | Allowable |
|----|--------------------|------------|
| 7 | membership of | reserve |
| 8 | district | percentage |
| 9 | 0 - 471 | 45 |
| 10 | 471.01 - 3,044 | 35 |
| 11 | 3,044.01 - 10,000 | 25 |
| 12 | 10,000.01 and over | 20 |

13 On or before July 15, 2019 ~~June 1, 2017~~, and on or before March 1
14 each year thereafter, the department shall determine and certify each
15 district's applicable allowable reserve percentage for the ensuing school
16 fiscal year.

17 Each district with combined necessary general fund cash reserves,
18 total requirements of depreciation funds, and necessary employee benefit
19 fund cash reserves less than the applicable allowable reserve percentage
20 specified in this section may, notwithstanding the district's applicable
21 allowable growth rate, increase its necessary general fund cash reserves
22 such that the total necessary general fund cash reserves, total
23 requirements of depreciation funds, and necessary employee benefit fund
24 cash reserves do not exceed such applicable allowable reserve percentage.

25 Sec. 41. Section 79-1031.01, Revised Statutes Cumulative Supplement,
26 2018, is amended to read:

27 79-1031.01 The Appropriations Committee of the Legislature shall
28 annually include the amount necessary to fund the state aid that will be
29 certified to school districts on or before July 15, 2019 ~~June 1, 2017~~,
30 and on or before March 1 of each year thereafter for each ensuing school

1 fiscal year in its recommendations to the Legislature to carry out the
2 requirements of the Tax Equity and Educational Opportunities Support Act.

3 Sec. 42. Sections 9, 10, 11, 12, 13, and 44 of this act become
4 operative on July 1, 2019. The other sections of this act become
5 operative on their effective date.

6 Sec. 43. Original sections 77-201, 77-202, 77-693, 77-801, 77-1238,
7 77-1239, 77-1248, 77-1514, 77-3442, 77-3446, 77-4209, 77-4212, 77-5023,
8 and 79-1025, Reissue Revised Statutes of Nebraska, and sections
9 79-978.01, 79-9,113, 79-1001, 79-1003, 79-1005.01, 79-1007.11,
10 79-1007.18, 79-1008.01, 79-1009, 79-1015.01, 79-1016, 79-1017.01,
11 79-1022, 79-1022.02, 79-1023, 79-1027, and 79-1031.01, Revised Statutes
12 Cumulative Supplement, 2018, are repealed.

13 Sec. 44. Original sections 77-2602, 77-2701.02, 77-2701.16,
14 77-2704.24, and 77-27,132, Reissue Revised Statutes of Nebraska, are
15 repealed.

16 Sec. 45. The following section is outright repealed: Section
17 79-1008.02, Revised Statutes Cumulative Supplement, 2018.

18 Sec. 46. Since an emergency exists, this act takes effect when
19 passed and approved according to law.



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LEGISLATIVE MEMORANDUM

TO: Lancaster County Board of Commissioners
FROM: Joseph D. Kohout
Brennen L. Miller
DATE: April 18, 2019
RE: Weekly Report

Good morning! Please accept this as your weekly report for the 2019 session of the Legislature for the date noted above.

LANCASTER COUNTY PRIORITIES

Competency to Stand Trial. This concept was introduced as LB240 by Senator Matt Hansen. The bill has been referred to the Judiciary Committee for public hearing. The hearing was held on Wednesday, February 20, 2019 at 130pm. Commissioner Flowerday, Brad Johnson and Kim Etherton all testified in support on behalf of Lancaster County. Joe Nigro testified in support on behalf of his office and the Nebraska State Bar Association. There was no opposition and the County Attorneys appeared in neutral capacity. While the bill has not yet emerged from committee, we remain optimistic about the chances for the bill – in some form – to be considered part of a judiciary package to address correctional issues.

On our April 11, 2019 I attached a copy of AM1273, an amendment prepared by the Department of Health and Human Services in response to a meeting between the Department and Senators Bolz and Hansen. We forwarded this amendment to Brad Johnson, Joe Nigro, Kim Etherton and to Mr. Egan and Chairwoman Brinkman for their review. Senator Hansen has been working with Senator Lathrop to include the revised version of the bill in the corrections omnibus bill.

24/7 Sobriety. Introduced as LB335 by Senator Matt Hansen. The bill was referred to the Judiciary Committee and was heard on Wednesday, February 13, 2019 before the Judiciary Committee. Supporting testimony was offered by Kim Etherton, Joe Nigro and Pat Condon, the County Attorneys Association and the Nebraska Bar Association. Opposition testimony was offered by the Department of Motor Vehicles and MADD. The national coordinator for 24/7 and Douglas County appeared in the neutral capacity. Since the hearing, we have been contacted by the contractors who provide the testing for the program with suggested amendments. Last week, we submitted the amendment for drafting and once back shared it with the Department of Motor Vehicles. We received a bit of feedback from the bill drafter on the best standards language in the bill. Too, we are awaiting a few small, minor changes from

the DMV. Once those are received, we will work to make sure that Vigilnet and the other interested parties are okay with the bill and then try to move it out of Judiciary Committee.

We did have a conversation with Director Lahm this week about the bill. She wanted one more chance to look at the latest draft and would be sending us any thoughts this week.

Financing of County Bridge Repairs. Introduced as LB267 by Senator Kate Bolz. The bill was referred to the Government, Military & Veterans Affairs Committee. The hearing on this bill was held on Thursday, March 7, 2019. Those appearing in support included Chair Brinkman, Engineer Dingman, Lincoln Chamber of Commerce through Todd Wiltgen, NACO through Jon Cannon, Associated General Contractors through Bill Mueller, and the State Chamber through Ron Sedlacek. Appearing in opposition to the bill was LIBA. We remain optimistic about the bill. Pam Dingman has reached out to committee members at our request and we are hopeful that the bill may have the opportunity on one of several transportation related bills this session. We continue to visit directly with key committee members and work with Senator Bolz to craft language that would emerge from the committee with maximum level of support. We have drafted an amendment that creates two conditions for use of the levy – either scour critical and structurally deficient or destroyed due to a nationally declared disaster.

As the board is aware, we have been working on amendments to LB267 that would do two primary things. First, it would increase the threshold for use of the authority granted to counties from a current majority of the county board to 2/3rds of the board. Second, it would require that the board declare that an emergency exists in order to utilize this authority for bridges. Finally, it would diversify its use to include not just structurally deficient or scour critical but also for bridges damaged or destroyed as a result of a natural disaster resulting in a national disaster declaration by the President.

Last weeks' executive session was delayed due to Final Reading taking too long. The committee is conducting an executive session this morning at 10am to advance the bill.

Licensure of Facilities Providing CPC. Introduced by Senator Anna Wishart as LB200, the bill was referred to the Health and Human Services Committee and the hearing was held on Thursday, January 24, 2019. Commissioner Flowerday testified on behalf of the Board. Other testifiers included Tammy Stevenson and Chief Blimeister. The Department of Health and Human Services appeared in a neutral capacity. The bill was advanced on a 7-0 by the Health and Human Services Committee on January 30, 2019. The bill was signed by the Governor on March 12, 2019.

County Real Property. Senator Myron Dorn has introduced this legislation as LB525 and the bill was referred to the Government, Military & Veterans Affairs Committee. The bill was heard on February 28, 2019 and there was testimony from Mr. Eagan on behalf of Lancaster County, Silas Clark on behalf of Hickman, the League of Nebraska Municipalities and NACO. There was no opposition. The bill was placed on General File with an 8-0 vote on March 13, 2019. We are hopeful that the bill will be considered for Consent Calendar.

Medical Care for Inmates Granted Medical Parole. Senator Lynn Walz introduced LB726 and the bill was referred to the Health and Human Services Committee. The hearing was held on February 20, 2019 at 130pm before that committee. Commissioner Vest and Sara Hoyle testified on behalf of the county. Their testimony was met with positive response from the committee, with limited questions. Senator Williams and Senator Murman both asked clarifying questions in order to ensure they understood the process that would be undertaken, and how

the system is currently working. Sara Hoyle followed up briefly with Senator Murman after the hearing as well. The bill was placed on General File on February 28, 2019. Senator Walz is requesting Consent Calendar status on the bill. We are hopeful that the bill will be considered for Consent Calendar.

Rental car options for counties. Senator Andrew LaGrone introduced LB609 and the bill was referred to the Government, Military & Veterans Affairs Committee. The hearing for this bill will occur on February 21, 2019 before that committee. Commissioner Amundson testified in support. There was no opposition. We expect the bill to come out of committee. There was one question at the committee hearing that asked whether or not the gas that would be needed to fill the car would be allowed. The bill was placed on General File with an 8-0 vote on March 13, 2019. We are hopeful that the bill will be considered for Consent Calendar.

ISSUES ON WHICH THE BOARD HAS TAKEN ACTION

LB20 (Briese) Require voter approval of public building commission bonds.

OPPOSED. LB20 would amend provisions with respect to public building commissions as they relate to Lancaster County / City of Lincoln and Douglas County / City of Omaha. The bill would provide that no bonds are authorized to be issued by a related public building commission unless the question of a proposed bond issue has been presented to the voters of the affected county at an election called for consideration of such a proposal. The hearing saw support from Commissioner Jim Cavanaugh of Douglas County, Taxpayers for Freedom and other groups; opposition came from Commissioner Chris Rogers of Douglas County, Councilman Ben Gray of Omaha, and Commissioner Sean Flowerday. The bill does not appear to have the support to move from committee. The bill was not prioritized.

LB204 (Briese) Require approval of voters for bonds under the Interlocal

Cooperation Act. OPPOSED. Prohibits bonds from being issued by any joint entity on or after the effective date of the act until the question has been submitted to the qualified electors of each public agency which is part of the joint entity. Senator Briese asked the committee to kill LB204.

LB103 (Linehan) Change provisions relating to property tax requests. OPPOSED.

This bill appears to cap property tax requests at a rate of the previous year and only allows for an increase the rate of levy and property tax request above the amounts identified in the bill, a governing body can do it only following a public hearing. The bill also puts some significant requirements in place for the public hearing and notice. The bill saw support from Bruce Riecker on behalf of several ag groups, Colby Mach on behalf of the Lincoln Independent Business Association, Sarah Curry on behalf of the Platte Institute. Opposition came from Kyle McGallon on behalf of several education groups, Steve Curtis on behalf of the city of Omaha, Greg Adams on behalf of the Nebraska Community College Association, Lynn Rex on behalf of the League of Nebraska Municipalities, Mark Johnson on behalf of several SIDs. NACO appeared in a neutral capacity. The committee advanced the bill on a 7-0-1 vote by the Revenue Committee with a committee amendment attached. That amendment was forwarded to Chairwoman Brinkman and Mr. Eagan for their review.

The bill was debated on General File and there were a series of questions asked by Senators of Chairwoman Linehan. The amendment appeared to alleviate the concerns of many of the groups that were previously opposed as there was no organized opposition. The bill was sent to the Governor on March 7, 2019 and was signed by him on March 12, 2019.

LB158 (Brewer) Change provisions relating to the assessed value of real property. OPPOSED. The bill caps property taxes at the 2019 level for a period of four tax years, 2020-2023. The bill includes provisions that accommodate changes in valuation of property accounting for improvements or destruction that would affect the assessed value of the property. Absent these material changes that would alter the value of property, it shall remain at the 2019 level. The bill was supported by Colby Mach, Bruce Riecker. It was opposed by Connie Knoche on behalf of Open Sky, Steve Curtis, John Cannon on behalf of NACO, Rob Winter on behalf of the Greater Nebraska Schools Association. The committee has not advanced the bill. The bill was not prioritized.

LB11 (Blood) Provide for interlocal agreements regarding nuisances. SUPPORT. Intended to provide for interlocal agreements between any city or village and the county where it is located to abate, remove, or prevent nuisances. The governing body of such city or village and the county board of such county shall first approve such interlocal agreement by ordinance or resolution. High priority for Sarpy County. Those appearing in support included NACO and Joe Kohout on behalf of Lancaster County and MAPA. The bill was signed by the Governor on March 7, 2019.

LB373 (Brewer) Provide setback and zoning requirements for wind energy generation projects. OPPOSED. LB373 defines wind energy generation project. The bill requires zoning provisions prior to construction of wind energy projects as prescribed, including notices. It provides for fees, eliminates provisions relating to zoning regulations, limits agreements relating to school lands, repeals the original sections, and to declares an emergency. It is most notable because of opposition to the establishment of wind farms in Western Nebraska. The concern Lancaster County should have is the state usurping the county's ability to exercise local control of zoning rules and regulations. The bill was opposed by many, many groups with limited support mostly from the Sandhills. Several wind energy companies opposed the bill. We believe it will hard to move the bill from committee unless significant concessions are made. Senator Brewer filed an amendment to LB373 on March 5, 2019 and it was contained in your March 7, 2019 report. The bill was not prioritized.

On April 10, 2019 we received language from Senator Matt Hansen that we forwarded to David Cary to review. He has sent back some thoughts he has. We have asked Senator Hansen to seek clarification of Senator Brewer's intent during the executive session on the bill.

BRAD JOHNSON – LB247 (Bolz) Adopt the Advance Mental Health Care Directives Act. SUPPORT. Brad believes that this bill could in some instances provide the correctional staff with the ability to treat individuals who find themselves in a crisis and cannot rationally make decisions for themselves. This bill saw a good amount of support and some opposition. Support came from a law student from UNL, NAMI, Jakob Dahlke from Nebraska Medicine, Deniece Rieder a police deputy from Omaha. Opposition came from Brad Muerrens. Neutral testimony was offered by the Nebraska State Bar Association, Methodist Hospital. The bill remains held in committee. The bill was not prioritized.

LB289 (Linehan) Change provisions relating to county assessor inspections of real property for property tax purposes. MONITOR. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every 3 years amended from no less frequently than every 6 years. The bill was not supported or opposed by anyone; NACO appeared in a neutral capacity. Senator Linehan advised that this bill is merely a

placeholder or shell bill. The bill was prioritized by the Revenue Committee and is likely to be their vehicle for any property tax changes.

We would note that a hearing has been scheduled for April 24, 2019 at 4pm before the Revenue Committee on AM1381 (which we have attached for your review). The hearing will focus on this amendment. Of particular note to us is the reduction of valuation of all real property from its actual value to 90% of its value effective January 1, 2020 and agricultural and horticultural land at 65% effective January 1, 2020. It also kicks up the state sales tax to 6.25%, increases the tobacco tax by \$.36 per pack, eliminates sales tax exemptions on moving, self-storage, plumbing heating and air conditioning services, bottled water, candy and soda. All of these resources are credited to the Property Tax Credit Cash Fund.

BRAD JOHNSON – LB254 (McCollister) Adopt the Fair Chance Hiring Act.

AMEND THE BILL TO INCLUDE CORRECTIONS WORKERS. Brad is concerned that the provisions in the bill do not include correctional workers as a position where criminal background checks can be considered. There was a considerable amount of opposition to the bill. We had language in our possession to utilize with Senator McCollister.

LB254 was advanced by the Business & Labor Committee on February 14, 2019 without amendment. The bill began to pick up immediate opposition. The bill was debated by the entire Legislature and an amendment was offered by Senator Ben Hansen of Blair which gutted the original proposal. The bill is on Final Reading, as amended.

LB148 (Groene) Change requirements for public hearings on proposed budget statements and notices of meetings of public bodies. MONITOR. Under LB148, and for the purposes of the Nebraska Budget Act, “governing body” shall now also include any joint entity created pursuant to the Interlocal Cooperation Act that receives tax funds generated under section 2-3226.05. (That is: River-flow enhancement bonds; costs and expenses of qualified projects; occupation tax authorized; exemption; collection; accounting; lien; foreclosure.)

Each governing body shall each year or biennial period conduct a public hearing on its proposed budget statement. Such hearing shall be held separately from any regularly scheduled meeting of the governing body and shall not be limited by time. At such hearing, the governing body shall make a detailed presentation of the proposed budget statement and shall make at least three copies of the proposed budget statement available to the public. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the governing body and shall be given a reasonable amount of time to do so.

Notice shall be given by publishing in a newspaper of the general circulation within the public bodies jurisdiction and, if available, in a digital advertisement on such newspapers website. In addition to search required methods of notice, such notice may also be provided by any other appropriate method designated by such a public body or advisory committee.

A few supporters showed up for the bill which were mostly citizens. Opposition was raised by NRDs, the League, City of Omaha. NACO came in a neutral capacity agreeing with amendments suggested by the League. Dan Nolte has sent us an email indicating that he believes this bill could have a financial impact on Lancaster County. Early this week, we received a series of amendments from Senator Carol Blood which were to be presented at the Government Committee executive session. One of them was on LB148. After talking to several folks including NACO, it became clear to us that the opposition to this bill had evaporated.

The bill was not prioritized. Senator Justin Wayne, responding to Senator Groene's efforts to derail LR14CA (constitutional amendment to allow for 20 year TIF in cases of "extreme" blight), filed an amendment that would apply the provisions of that bill only to a city located in a county with a population between 35,000 and 40,000.

LB239 (Dorn) Change requirements for notices of hearings on county budgets.

SUPPORT. Change requirements for notice of hearing on county budget. A summary of the budget, in the form required by section 23-905, showing for each fund (1) the requirements, (2) the outstanding warrants, (3) the operating reserve to be maintained, (4) the cash on hand at the close of the preceding fiscal year, (5) the revenue from sources other than taxation, (6) the amount to be raised by taxation, and (7) the amount raised by taxation in the preceding fiscal year, together with a notice of a public hearing to be had with respect to the budget before the county board, shall be published once at least four calendar days prior to the date of hearing in some legal newspaper published and of general circulation in the county or, if no such legal newspaper is published, in some legal newspaper of general circulation in the county. For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing - amended from 5 days before the hearing. On or before August 1, the budget-making authority shall prepare a county budget document, in the form required by sections 23-904 and 23-905, for the fiscal year and transmit the document to the county. The bill took 2 minutes yesterday. There were no opponents. The bill has been advanced to General File. The provisions of LB239 are also part of the committee amendment to LB212 which was advanced to Select File on April 3, 2019. On April 10, 2019, the Legislature advanced LB212 to Final Reading. LB212 is parked on Final Reading.

BRAD JOHNSON - LB376 (Friesen) Provide for safekeeping of prisoners.

SUPPORT. This is a bill that would correct language from LB 605 as it pertains to county jails housing inmate with the Nebraska Department of Corrections as "safe keeping". Lancaster County Department of Corrections has only done this one time that Brad can remember and that was for a medical issue. The hearing on this measure was yesterday. Support was offered by Platte County and others. Our letter was read into the record. Director Frakes appeared in opposition. The bill remains held in committee.

LB443 (McCollister) Require the Department of Correctional Services to allow committed offenders reasonable access to their attorneys. MONITOR.

The department shall allow each committed offender reasonable access to his or her attorney or attorneys. If a committed offender communicates with his or her attorney or attorneys by telephone or videoconferencing, such communication shall be provided without charge to the committed offender and without monitoring or recording by the department or law enforcement. The bill was passed by the Legislature on a 32-9-8 vote and was signed by the Governor on March 27, 2019.

LB412 (Geist) Require an election regarding creation of a joint public agency.

OPPOSITION. Beginning on the effective date of this act, before any agreement is entered into regarding the creation of a joint public agency which involves a political subdivision of this state that has authority to levy a tax or issue bonds, the question of the creation of the joint public agency shall be submitted to the registered voters of each such political subdivision which intends to be a party to the agreement at an election held in conjunction with the statewide primary election or statewide general election. No agreement shall be entered into until the question has been submitted to the registered voters of each such political subdivision and a majority of all the voters voting on the question have voted in favor of creating the joint public

agency, at an election called for the purpose, upon notice given by the governing body of each political subdivision at least twenty days prior to such election. The same measure, either in form or in essential substance, shall not be submitted to the people, either affirmatively or negatively, for a period of six months from and after the date of such election. Certain procedural requirements are mandated by the bill in the event a related question is submitted to voters.

The City of Lincoln opposed the bill at the hearing through testimony by Mayor Beutler. Our letter of opposition was submitted. The bill remains held in committee. The bill was not prioritized and will not likely emerge from committee.

LB490 (Wayne) Consolidate offices of clerk of the district court and clerk magistrates. NEUTRAL. The position of appointed clerk of the district court shall be consolidated with the position of clerk magistrate into the position of clerk of the courts; and the clerk of the courts and any transferred employees shall become state employees. The clerk of the courts shall have all the duties, obligations, and powers of the clerk of the district court and clerk magistrate.

Consolidation under this section shall occur: (a) On July 1, 2021, for district court judicial district numbers 8, 10, 11, and 12; (b) On July 1, 2022, for district court judicial district numbers 1, 3, 5, 6, 7, and 9; and (c) On July 1, 2023, for district court judicial district numbers 2 and 4.

A consolidation plan shall be submitted to the State Court Administrator in a format prescribed by the administrator within 120 days after the request by the Supreme Court. A majority of the judges affected by the consolidation shall approve the plan prior to submission to the State Court Administrator. A consolidation plan shall not become effective unless approved and adopted by the Supreme Court. If a plan is not submitted within such 120 days, the Supreme Court shall develop a substitute consolidation plan.

At the request of the Supreme Court, the judges of the district court, county courts, and separate juvenile court of a district court judicial district, in conjunction with any remaining clerk of the district court or clerk magistrate and any representative of a vacated office, shall develop a plan to consolidate the positions of clerk of the district court and clerk of the county court into the position of clerk of the courts for the county.

Each consolidation plan shall address, but not be limited to, the facilities, assignment of magistrate duties to a clerk or to an existing court employee who will become part of the consolidated office under the plan, selection of an administrative judge from within the district for the purposes of administration of the consolidated office of the clerk of the courts, and personnel structure. Each plan shall also identify other employees who are not employed by the clerk of the district court or clerk magistrate at the time of the consolidation but who are integral to the operation of the court, and employees so identified shall remain county employees. In developing the consolidation plan, interests and comments from the public and attorneys who regularly practice in the county shall be considered.

The hearing on this bill was on Friday, February 8, 2019 before the Judiciary Committee. Senator Wayne asked the committee to hold the bill.

LB616 (Hilgers) Provide for build-finance projects under the Build Nebraska Act and the Transportation Innovation Act. The hearing on this bill occurred on Tuesday, February 12, 2019 before the Transportation & Telecommunications Committee. The

Committee was offered an amendment during the hearing that would merely allow for the payment of the costs for the south beltway over an 8 year period, but could be constructed over a 3 year period. The bill was advanced by the Transportation and Telecommunications Committee with AM442 attached. We attached that amendment for your review to our February 28, 2019 report. Senator Hilgers has declared LB616 to be his priority bill. On April 10, 2019, the Legislature debated LB616 on General File and adopted AM442 which was the Transportation & Telecommunications Committee amendment. They advanced the bill to Select File.

PAM DINGMAN – LB612 (Erdman) Authorize the display of roadside memorials.

RECOMMEND: SUPPORT. LB612 directs the Nebraska Department of Transportation to erect blue triangular road signs memorializing those who have died on Nebraska's roadways. Signs may contain the name and a photographic image of the deceased. Signs shall also contain one of four safety messages. Signs shall not be posted for drunk drivers who died on Nebraska's roadways. Signs shall be posted for ten years, but can be renewed by way of an application and fee for an additional ten years. The hearing on this measure was on Tuesday, February 12, 2019. Testimony in a supportive neutral capacity was offered by Engineer Dingman. The bill remains held in committee. The bill was not prioritized.

BRAD JOHNSON – LB282 (Hansen, M) Change provisions relating to bail.

RECOMMEND: NEUTRAL/MONITOR. Brad does not see this bill as having any serious impact with regard to the courts' bail decision behaviors. This bill does require anybody in custody who has been arraigned to be assigned an attorney if they are indigent.

As before, any bailable defendant shall be ordered released from custody pending judgment on his or her personal recognizance unless the judge determines in the exercise of his or her discretion that such a release will not reasonably assure the appearance of the defendant as required or that such a release could jeopardize the safety and maintenance of evidence or the safety of victims, witnesses, or other persons in the community however, under LB282, this rule would get increased specificity as it relates to what defendants fall under it.

To wit: the rule would apply to any bailable defendant who is charged with a Class IIIA, IV, or V misdemeanor OR a violation of a city ordinance. (Except when the victim is an intimate partner as defined in section 28-323)

Any bailable defendant described in this subsection shall be ordered released from custody pending judgment on his or her personal recognizance unless: i. The defendant has previously failed to appear in the instant case; AND ii. The judge determines in the exercise of his or her discretion that such a release will not reasonably assure the appearance of the defendant as required or that such a release could jeopardize the safety and maintenance of evidence or the safety of victims, witnesses, or other persons in the community.

If the court requires a defendant to execute an appearance or bail bond, the court shall appoint counsel for the defendant if the court finds the defendant to be indigent. The bill remains held in committee. The bill was not prioritized.

LB646 (Chambers) Eliminate cash bail bonds, appearance bonds, and related provisions. Eliminates subsection (c) from section 29-901 and related provisions elsewhere relying on appearance bonds. A fiscal note has been submitted by the county estimating a cost savings of over \$600,000 per year. The bill remains held in committee. I would note that the

Douglas County Board of Commissioners passed a resolution supporting this bill on February 26, 2019.

LB230 (Pansing-Brooks) Provide for room confinement of juveniles as prescribed.

NEUTRAL. For LB230, additional rules are mandated to juvenile facilities regarding placement in room confinement of a juvenile in a juvenile facility specifically, room confinement of a juvenile for longer than one hour during a twenty-four-hour period shall be documented and approved in writing by a supervisor in the juvenile facility. The intent and purpose of this rule shall not be avoided by the use of consecutive periods of room confinement. Rules relating to confinement are outlined in the bill also, for example, notice to the juvenile's parent or guardian, rooms having adequate lighting, etc.

Per the board's request, we did visit with Senator Pansing-Brooks and she indicated that she is willing to clarify the record on the continuous monitoring language of the bill to mean electronic or every 15 minutes.

The Judiciary Committee did advance LB230 with a committee amendment attached. We attached that amendment to the February 28, 2019 report. The bill was not prioritized.

LB651 (Wayne) Change funding provisions for the Community-based Juvenile

Services Aid Program. Beginning on the effective date of the act, funding under this program shall only be available for service provided directly juveniles or services provided to carry out express statutorily authorized functions. Any government entity applying for funds from the program shall develop policies governing the distribution of the funds that are adopted by the governing board of the entity after a public hearing. This bill remains held in the Judiciary Committee. The bill was not prioritized.

LB631 (Morfeld) Create the Medicaid Expansion Implementation Task Force.

SUPPORT. The task force shall consist of six voting members: The chairperson of the Health and Human Services Committee of the Legislature or his or her designee, the chairperson of the Appropriations Committee of the Legislature or his or her designee, the chairperson of the Judiciary Committee of the Legislature or his or her designee, and three members of the Legislature chosen by the Executive Board of the Legislative Council.

The task force shall also include seven nonvoting members chosen by the Executive Board of the Legislative Council, as follows: a health care provider licensed under the Uniform Credentialing Act, a behavioral health care provider licensed under the Uniform Credentialing Act, a health care consumer or consumer advocate, a hospital representative, a business representative, a representative from a political subdivision likely to have its constituency impacted by Medicaid expansion, and a rural health care provider.

The task force will report annually by December 1 (beginning 2019). The task force terminates on December 31, 2020, unless reauthorized by the Legislature.

The hearing on this bill was held on February 22, 2019 and several letters of support were read into the record. The only opposition came from the Director of the Department of Medicaid and Long Term Care. The bill was not prioritized.

LB710 (Cavanaugh) Change provisions relating to tobacco including sales, crimes,

a tax increase, and distribution of funds. SUPPORT. The bill proposes a significant increase in the tobacco tax from \$.64 per pack to \$2.14 per pack and distributes the additional

\$1.50 in a manner of ways that could benefit county operations. Included in this are the following county operational issues:

- Medicaid Expansion – 25% (est. \$63 Million)
- Public Health Departments – 4% (est. \$4 Million)
- Smoking cessation – 5% (est. \$12.6 Million)
- EPC – 1% (est. \$2.5 Million)
- Behavioral Health Rebasement – 2% (\$5 Million)
- Health Services in County Corrections – 2% (\$5 Million)

The Director of the Department of Health, Shavonna M. Lausterer, sent an email recommending support for this bill as well. The hearing has been set for February 28, 2019 before the Revenue Committee.

The bill was heard before the Revenue Committee on Thursday February 28th. During her opening, Senator Cavanaugh noted that she will be bringing an amendment to clarify where the funds generated from the bill go. This topic was left vague in the introduced copy. Proponents included mostly those with health care backgrounds, while opponents consisted of the Department of Health and Human Services Medicaid Division, who spoke regarding lack of clarity noted above, and the Platte Institute who discussed the dollars produced being an unstable revenue source for ongoing spending. The Attorney General's Tobacco Enforcement officer appeared in neutral with suggested language changes to not jeopardize tobacco settlement dollars, specifically how the bill defines cigarettes. We expect this change to be included with Senator Cavanaugh's coming amendment. The bill was not prioritized.

LB736 (Murman) Provide restrictions on occupation taxes, license fees, and regulation by counties and municipalities. OPPOSE. Under current law, counties and cities of the metropolitan, primary, first, second and villages shall have power to tax for revenue, license, and regulate any person within the limits of the city by ordinance except as otherwise provided in this section. Such tax may include both a tax for revenue and license. Under LB726, beginning January 1, 2020, (i) no occupation tax or license fee imposed under the above paragraph shall be greater than \$25 annually; (ii) No occupation tax or license fee shall be imposed by a city or county on a profession or business that provides goods or services unless the profession or business was subject to an occupation tax or license fee under this subsection on January 1, 2020; and (iii) No licensing requirements shall be imposed by a city of the metropolitan class on any profession or business which is subject to state licensing requirements. The bill saw support only from the Platte Institute and Americans for Prosperity. Opposition came from multiple groups include the League of Municipalities, NACO and multiple other groups. The bill was not prioritized.

PAM DINGMAN – LB39 (Hilkemann) Change provisions relating to occupant protection system enforcement and change certain violations from secondary to primary enforcement. Designed to change passenger restraint system enforcement from a secondary offense to a primary offense, as well as to require the use of occupant protection systems for each vehicle occupant. Hearing was held on March 4, 2019. Several groups and individuals appeared in support; opposition was limited. We believe the bill will have a hard time advancing from committee.

PAM DINGMAN – LB40 (Hilkemann) Change provisions related to provisional operator's permits, LPD and LPE learner's permits, and interactive wireless communication devices. Designed to change certain uses of interactive wireless

communication devices from secondary offenses to primary offenses regarding provisional operator's permits, and LPD/LPE learner's permits. Hearing was held on March 4, 2019. Several groups and individuals appeared in support; opposition was limited. We believe the bill will have a hard time advancing from committee. The bill was not prioritized.

SHAVONNA LAUSTERER - LB304 (Crawford) Change provisions relating to the Nebraska Pure Food Act to exempt certain operations from the definition of a food establishment as prescribed. OPPOSITION THROUGH LETTER. This bill would allow foods to be prepared and sold from a private home without a food safety permit. We believe this could lead to an increase in foodborne illnesses. Licensed businesses would also be impacted if people are allowed to purchase foods from unlicensed vendors. The bill was prioritized by Senator Ben Hansen. The Agriculture Committee advanced LB304 to General File with AM990 attached. I would recommend that Lincoln/Lancaster Department of Health review this amendment to advise on whether these changes meet their concerns. I would note that the bill, as amended, would require that they meet any food safety and handling guidelines adopted by the county, city or village where it is sold. On April 8, 2019, the Legislature debated LB304 and adopted the Agriculture Committee amendment described above. They advanced the bill to Select File on that day.

BRAD JOHNSON - LB 690 (Cavanaugh) Adopt the Healthy Pregnancies for Incarcerated Women Act. RECOMMEND: AMENDMENTS. This bill pertains to the transporting and restraining of pregnant inmates. The restraining of pregnant women has been discouraged for many years. Lancaster County has been in compliance with that practice for at least five years and our current procedures prohibit it unless authorized by the jail administrator. Quoting Brad: "I want to emphasize that we are not opposed to this bill in spirit. As I have mentioned, we have not, for at least five years, had a reason to restrain any of our pregnant women and we have established written procedures prohibiting it without appropriate authorization. My request is that the statute not take away all of our discretion for very rare but potentially dangerous cases." In other words, please seek an amendment to the bill that allows for some discretion.

Brad Johnson met in the rotunda of the Capitol with Senator Cavanaugh to discuss the concerns with LB690. Senator Cavanaugh was open to amending the bill, and asked for language suggestions to be submitted to her following the hearing. At the hearing she noted in her opening that she is working with parties to develop language that will ensure the safety of correctional staff and healthcare workers. The hearing had proponent testimony from the ACLU and the Nebraska Catholic Conference and was kept very brief. Senator Cavanaugh has asked Brad to discuss potential changes to the bill with Spike Eickholt from the ACLU.

There has been a series of conversations between Brad, Spike, myself, Senator Cavanaugh and Brandon, her aide. The latest version of the amendment offered by the Senator's office following discussions would include 90% of the suggestions made by us and would still allow for a medical facility to request that correctional staff to remain in the room or allow for correctional staff to ask if they can remain. The bill was prioritized by Speaker Scheer. Based on continued conversations with Brad, he believes we can live with the amendment as provided by Senator Cavanaugh that would become the committee amendment.

BRAD JOHNSON / DOUGLAS COUNTY – LB446 (McDonnell) State intent relating to appropriations for the County Justice Reinvestment Grant Program. SUPPORT. Bill states that it is the intent of the Legislature to appropriate one million dollars to the County Justice Reinvestment Grant Program within the Nebraska Crime

Commission on Law Enforcement and Criminal Justice for FY2018-19 and FY2019-20 to alleviate county jail populations through programming and services. The programming and services shall include, but not be limited to, the inmates who are diagnosed as mentally ill. This is the reimbursement portion of LB 605 that allows counties who can show that LB 605 increased their population. As you may remember we took advantage of this grant in 2017 and received nearly \$75,000. The money has to be used for programming. In this bill the total funding is double, from \$500,000 to \$1 million. We could receive around \$150,000 if passed.

Commissioner Schorr, and Kim Etherton testified in support of the legislation on behalf of Lancaster County. Also appearing in support were NACO, Region 6 Behavioral Health, and Sarpy County. The bill further appropriates justice reinvestment funds by \$1,000,000 to counties in response to increased costs from LB605. With lowered revenue forecast bills seeking additional funding face a more difficult path in being included in the budget that will emerge later this session.

In working with Douglas County, it was suggested that direct communications be sent to Senators Bolz and Wishart as part of the Appropriations Committee. I asked Commissioner Schorr, who testified in support of the bill on behalf of Lancaster County, to reach out to both Senators.

We continue to work on this issue. It appears that the committee may be taking efforts to not lapse the roughly \$340,000 that is currently unspent in the fund but likely to hold off on any additional dollars going in until after the Forecasting Board meets next week.

SARA HOYLE – LB703 (Vargas) Appropriate funds to the Nebraska Commission on Law Enforcement and Criminal Justice. SUPPORT. The bill would appropriate \$2.5 Million to the aforementioned fund. If the Appropriations Committee agrees with the bill, the provisions would be included in the mainline budget recommendation. However, with lowered revenue forecast bills seeking additional funding face a more difficult path in being included in the budget that will emerge later this session.

SARA HOYLE – LB174 (Bolz) State intent relating to appropriations for the Office of Violence Prevention. SUPPORT. The bill seeks to appropriate \$1.525 Million each fiscal year beginning with FY2019-20 from the General Fund to the Nebraska Commission on Law Enforcement and Criminal Justice for the Office of Violence Prevention. The office shall use such appropriation to increase total grant awards, develop an annual statewide strategic plan, increase administrative capacity, and develop a technical assistance partnership with the University of Nebraska through the University of Nebraska Medical Center College of Public Health. The bill was heard Wednesday by the Appropriations Committee. The letter of support from Chair Brinkman was read into the record by Chairman Stinner. Additionally, Officer Jeff Sorensen of the Lincoln Police Department's Gang Prevention unit, and members of the Omaha community testified as proponents. Conversation included the impact of grants, and included questions from Senators if these funds were being strategically spent; these comments included Senator Wishart inquiring if it is better to put these funds towards the development of mental health courts. The bill increases the appropriation to the Office of Violence Prevention from \$427,616 to \$1,525,000. If the Appropriations Committee agrees with the bill, the provisions would be included in the mainline budget recommendation. However, with lowered revenue forecast bills seeking additional funding face a more difficult path in being included in the budget that will emerge later this session.

DAVE SHIVELY – SECRETARY OF STATE'S BUDGET: Funding for New Vote Tabulating Machines. SUPPORT THROUGH LETTER. The funding for new vote

tabulating machines has been included in the Governor's proposed budget. The funding is dependent on a 10 percent match from each county. Mr. Shively has estimated this cost to be between \$60,000 and \$70,000. Our letter was submitted to the committee. We hope that it will remain a part of the Secretary's budget.

LB718 (Hunt) Require additional polling places prior to elections in certain counties. SUPPORT THROUGH LETTER. The election commissioner in a county with a population of more than one hundred thousand inhabitants shall provide additional office hours during which ballots for early voting may be picked up or returned pursuant to section 32-941 or registered voters of the county may vote or pick up or return a ballot for early voting pursuant to section 32-942. The additional hours shall be provided for any primary or general election, but not for special elections, beginning at least two weeks prior to the day of the election and shall include at least four hours on each of the two Saturdays preceding the day of the election and at least five hours during each week of such two-week period in addition to normal business hours on business days. Our letter was submitted to the committee. The hearing on this bill consisted of Nebraskans for Civic Reform testifying in support with the election commissioners from the three largest counties appearing in opposition. The bill was not prioritized and is not likely to emerge from committee.

LB712 (Friesen) Prohibit joint entities and joint public agencies from taking action against representative for their speech. FIND OUT MORE INFORMATION. First, under the Interlocal Cooperation Act, Sections 13-801 to 13-827, a joint entity shall not prohibit a representative of its members or of any joint board from, or censure such representative for, expressing his or her opinion or speaking on any matter related to the joint entity or joint board if such speech is otherwise lawful. And under the Joint Public Agency Act, Sections 13-2501 to 13-2550, a joint public agency shall not prohibit a representative of its member public agencies or of any board from, or censure such representative for, expressing his or her opinion or speaking on any matter related to the joint public agency or board if such speech is otherwise lawful.

At the hearing on this bill, Sen Friesen indicated that LB712 prohibits a joint entity formed under the Interlocal Cooperation Act and joint public agency formed under the Joint Public Agency Act from restricting the members of their boards from expressing their opinions or speaking on matters related to the entity or the agency. Senator Chambers indicated that the bill seemed strange to him and asked where the bill came from and Senator Friesen explained where it came from. There were no proponents or opponents. Two folks appeared in a neutral capacity. The bill was not prioritized and likely will not advance from committee.

BRENT MEYER – DEPARTMENT OF AGRICULTURE: Funding for Riparian Management Task Force. SUPPORT. The hearing on the budget made no mention of the Riparian Management Task Force; however, Brennen did confirm through the fiscal analyst for the Department that the \$456,000 appropriation is unchanged and remains in the budget.

LB472 (Dorn) Adopt the Qualified Judgment Payment Act and authorize a sales and use tax. For purposes of the Qualified Judgment Payment Act, qualified judgment means a judgment that is rendered against a county by a federal court for a violation of federal law. Any county that has a qualified judgment rendered against it may, upon adoption of a resolution by at least a two-thirds vote of the county board, impose a sales and use tax of one-half of one percent on transactions that are subject to the state sales and use tax under the Nebraska Revenue Act of 1967, as amended from time to time, and that are sourced as provided in sections 77-2703.01 to 77-2703.04 within the county. Any sales and use tax imposed pursuant to

this section shall be used to pay the qualified judgment. The bill was advanced on a 7-0-1 vote by the Revenue Committee and was prioritized by Senator Dorn.

On Thursday, April 4, 2019, the Legislature debated LB472 and advanced it to Select File after adopted amendments that required a county utilizing the authority to put their levy at the maximum rate, that the program terminated on January 1, 2027, and requires the judgment to be \$25 Million or more. Further, Senator Dorn amended the bill to require a 2/3 vote of the governing board to impose the tax. During Select File consideration of the bill on April 10, 2019, Senator Lowe offered an amendment, which failed, that required a vote of the residents of the county. The bill then advanced to Final Reading.

BRAD JOHNSON – LB90 (Wayne) Make post-release supervision optional for Class IV felonies. RECOMMEND: SUPPORT. Currently, individuals sentenced to a Felony IV offense must do 12 months of post release supervision. This has had a significant impact on population numbers because many of these individuals violate the terms of their supervision and are sentenced to additional jail time as a result. Over the past two years this has involved thousands of jail days. By giving judges an option the Department may see some relief. The hearing on bill has been set for March 20, 2019. The hearing on this bill was on March 20, 2019 and received support from the Criminal Defense Attorneys Association, the County Attorney's Association. No opposition was registered.

BRAD JOHNSON - LB 684 (Lathrop) Change provisions relating to post-release supervision for Class IV felonies. RECOMMEND: OPPOSE. This bill pertains to F4 sentencings and post release supervision. His concern with this bill is that in Section 2, paragraph 2, line 11 it changes the length of term for revocation of post-release supervision from remaining period to original period. This means if a person is sentenced to 12 months post-release supervision and 6 months into the supervision period the courts revoke it the individual could now be sentenced to the jail for the entire 12 month period, rather than the 6 months that was left. I would encourage opposing this bill as written. The hearing on this bill has been set for March 20, 2019. The hearing on this bill was on March 20, 2019 and received support from the Criminal Defense Attorneys Association, the County Attorney's Association. The Department of Probation appeared in a neutral capacity. No opposition was registered.

We did discuss a concern Brad had with a provision in LB684 with both Senator Lathrop's LA and the Legal Counsel handling LB684 and expressed the potential concern. We were told that our concern was Senator Lathrop's as well and it would not likely be in an advanced version of LB684 (if it in fact came out).

SHAVONNA LAUSTERER - LB480 (Quick) State intent relating to appropriations to local public health departments. RECOMMEND: SUPPORT. Appropriates \$900,000 to local public health departments established by LB 692 for preventative health programs to reduce chronic disease and associated health care costs. Each Department would get \$50,000. The preventive health programs that will benefit from the funds will be selected to: Increase physical activity; prevent complications from diabetes, cardiovascular disease, and other chronic diseases; improve access to medical homes and dental homes to offer prevention and wellness services; increase worksite wellness initiatives to prevent disease and disability; assure preventive services for children and adults; and promote preventive health and wellness in additional ways. Programs will be selected based on needs identified by the community and based on Evidence Based Practices. NACO supported this bill last year. Several individuals and agencies appeared in support. If the Appropriations Committee agrees with the bill, the provisions would be included in the mainline budget recommendation.

LB327 (Bolz) State intent to appropriate funds for an increase in rates paid to behavioral health service providers. SUPPORT. The Legislature finds that the initial report from the cost model study project (ten years in the making) shows rates paid to behavioral health providers from seven percent below the actual cost of providing services to thirty-five percent below the actual cost of providing services and that the average rate paid is eighteen and one-tenth percent below the actual cost of providing services. Therefore, this bill earmarks for related appropriations. The hearing on this measure was on Tuesday of this week and Commissioner Schorr, Chief Blimeister, representatives of NABHO, representatives of the Supreme Court and others testified in support. If the Appropriations Committee agrees with the bill, the provisions would be included in the mainline budget recommendation.

LB455 (Arch) Change medical services payment provisions relating to jails. For purposes of sections 47-701 to 47-705, which governs responsibility for payment of the costs of medical services for any person ill, wounded, injured, or otherwise in need of such services at the time such person is arrested, detained, taken into custody, or incarcerated. Here, medical services include: medical and surgical care and treatment, hospitalization, transportation, medications and prescriptions, examinations to determine fitness for confinement, and other associated items. Associated references are to be amended elsewhere, namely, 47-703. The hearing on this bill was on Wednesday, March 27, 2019. Senator Arch asked that the committee hold the bill during his opening. Brad, a representative of Sarpy County and NACO testified in support. The League and a lawyer for Ogallala testified in opposition. The bill will not emerge from committee.

LB550 (Vargas) Require voter approval of fees and taxes on wireless services and eliminate the Prepaid Wireless Surcharge Act. REVIEW REQUESTED BY CITY OF LINCOLN. LB550 states that no municipality shall impose any tax or fee related to wireless and prepaid wireless services after the effective date of this act unless and until the question of whether to impose such tax has been submitted at a primary, general, or special election held within the municipality and in which all registered voters shall be entitled to vote on such question. The officials of the municipality shall order the submission of the question by submitting a certified copy of the resolution proposing the tax to the election commissioner or county clerk by March 1 for a primary election, by September 1 for a general election, or at least fifty days before a special election. The election shall be conducted in accordance with the Election Act. If a majority of the votes cast upon such question are in favor of such tax, then the governing body of such municipality shall be empowered to impose such tax. If a majority of those voting on the question are opposed to such tax, then the governing body of the municipality shall not impose such tax.

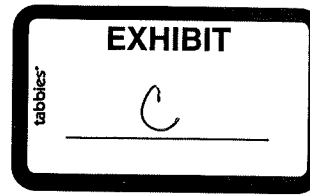
A concern was raised by the City of Lincoln and I have forwarded to Dennis Meyer for his review. Based on further conversations, the city does not believe it will impact 911.

The bill was debated on Tuesday and Wednesday of this week but it did not have sufficient votes to advance. Nor will it be brought back up this session.

LB237 (Crawford) Change provisions relating to sales and use tax collection fee. RECOMMEND SUPPORT. The bill increases the sales and use tax collection fee for county treasurers. Under current law, county treasurers are allowed to withhold the same collection fee as any retailer and the revenue is to be used for the county general fund. The retailer collection fee is currently capped at \$75 per month. The bill would increase this amount by one-half of one percent of all amounts collected in excess of 6,000 per month. 75% would be deposited in the

county general fund and 25% would be allocated to the county road fund. The operative date is set as January 1, 2020. The committee amendment requires any county with a population of 150,000 or more to remit one dollar for each of the first 5,000 vehicles registered to the Department of Revenue to defray the costs incurred to implement the bill. The bill was supported at the hearing by Douglas County, Sarpy County, NACO. The only member of the Lancaster County delegation that was present, not voting was Senator Hilgers. Senator Bolz was excused.

This concludes our report for this week. We would be happy to answer any questions you might have.



AMENDMENTS TO LB237

(Amendments to Standing Committee amendments, AM676)

Introduced by Crawford, 45.

1 1. Strike amendment 1 and insert the following new amendment:

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

4 Section 1. Section 77-2703, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 77-2703 (1) There is hereby imposed a tax at the rate provided in
7 section 77-2701.02 upon the gross receipts from all sales of tangible
8 personal property sold at retail in this state; the gross receipts of
9 every person engaged as a public utility, as a community antenna
10 television service operator, or as a satellite service operator, any
11 person involved in the connecting and installing of the services defined
12 in subdivision (2)(a), (b), (d), or (e) of section 77-2701.16, or every
13 person engaged as a retailer of intellectual or entertainment properties
14 referred to in subsection (3) of section 77-2701.16; the gross receipts
15 from the sale of admissions in this state; the gross receipts from the
16 sale of warranties, guarantees, service agreements, or maintenance
17 agreements when the items covered are subject to tax under this section;
18 beginning January 1, 2008, the gross receipts from the sale of bundled
19 transactions when one or more of the products included in the bundle are
20 taxable; the gross receipts from the provision of services defined in
21 subsection (4) of section 77-2701.16; and the gross receipts from the
22 sale of products delivered electronically as described in subsection (9)
23 of section 77-2701.16. Except as provided in section 77-2701.03, when
24 there is a sale, the tax shall be imposed at the rate in effect at the
25 time the gross receipts are realized under the accounting basis used by
26 the retailer to maintain his or her books and records.

1 (a) The tax imposed by this section shall be collected by the
2 retailer from the consumer. It shall constitute a part of the purchase
3 price and until collected shall be a debt from the consumer to the
4 retailer and shall be recoverable at law in the same manner as other
5 debts. The tax required to be collected by the retailer from the consumer
6 constitutes a debt owed by the retailer to this state.

7 (b) It is unlawful for any retailer to advertise, hold out, or state
8 to the public or to any customer, directly or indirectly, that the tax or
9 part thereof will be assumed or absorbed by the retailer, that it will
10 not be added to the selling, renting, or leasing price of the property
11 sold, rented, or leased, or that, if added, it or any part thereof will
12 be refunded. The provisions of this subdivision shall not apply to a
13 public utility.

14 (c) The tax required to be collected by the retailer from the
15 purchaser, unless otherwise provided by statute or by rule and regulation
16 of the Tax Commissioner, shall be displayed separately from the list
17 price, the price advertised in the premises, the marked price, or other
18 price on the sales check or other proof of sales, rentals, or leases.

19 (d) For the purpose of more efficiently securing the payment,
20 collection, and accounting for the sales tax and for the convenience of
21 the retailer in collecting the sales tax, it shall be the duty of the Tax
22 Commissioner to provide a schedule or schedules of the amounts to be
23 collected from the consumer or user to effectuate the computation and
24 collection of the tax imposed by the Nebraska Revenue Act of 1967. Such
25 schedule or schedules shall provide that the tax shall be collected from
26 the consumer or user uniformly on sales according to brackets based on
27 sales prices of the item or items. Retailers may compute the tax due on
28 any transaction on an item or an invoice basis. The rounding rule
29 provided in section 77-3,117 applies.

30 (e) The use of tokens or stamps for the purpose of collecting or
31 enforcing the collection of the taxes imposed in the Nebraska Revenue Act

1 of 1967 or for any other purpose in connection with such taxes is
2 prohibited.

3 (f) For the purpose of the proper administration of the provisions
4 of the Nebraska Revenue Act of 1967 and to prevent evasion of the retail
5 sales tax, it shall be presumed that all gross receipts are subject to
6 the tax until the contrary is established. The burden of proving that a
7 sale of property is not a sale at retail is upon the person who makes the
8 sale unless he or she takes from the purchaser (i) a resale certificate
9 to the effect that the property is purchased for the purpose of
10 reselling, leasing, or renting it, (ii) an exemption certificate pursuant
11 to subsection (7) of section 77-2705, or (iii) a direct payment permit
12 pursuant to sections 77-2705.01 to 77-2705.03. Receipt of a resale
13 certificate, exemption certificate, or direct payment permit shall be
14 conclusive proof for the seller that the sale was made for resale or was
15 exempt or that the tax will be paid directly to the state.

16 (g) In the rental or lease of automobiles, trucks, trailers,
17 semitrailers, and truck-tractors as defined in the Motor Vehicle
18 Registration Act, the tax shall be collected by the lessor on the rental
19 or lease price, except as otherwise provided within this section.

20 (h) In the rental or lease of automobiles, trucks, trailers,
21 semitrailers, and truck-tractors as defined in the act, for periods of
22 one year or more, the lessor may elect not to collect and remit the sales
23 tax on the gross receipts and instead pay a sales tax on the cost of such
24 vehicle. If such election is made, it shall be made pursuant to the
25 following conditions:

26 (i) Notice of the desire to make such election shall be filed with
27 the Tax Commissioner and shall not become effective until the Tax
28 Commissioner is satisfied that the taxpayer has complied with all
29 conditions of this subsection and all rules and regulations of the Tax
30 Commissioner;

31 (ii) Such election when made shall continue in force and effect for

1 a period of not less than two years and thereafter until such time as the
2 lessor elects to terminate the election;

3 (iii) When such election is made, it shall apply to all vehicles of
4 the lessor rented or leased for periods of one year or more except
5 vehicles to be leased to common or contract carriers who provide to the
6 lessor a valid common or contract carrier exemption certificate. If the
7 lessor rents or leases other vehicles for periods of less than one year,
8 such lessor shall maintain his or her books and records and his or her
9 accounting procedure as the Tax Commissioner prescribes; and

10 (iv) The Tax Commissioner by rule and regulation shall prescribe the
11 contents and form of the notice of election, a procedure for the
12 determination of the tax base of vehicles which are under an existing
13 lease at the time such election becomes effective, the method and manner
14 for terminating such election, and such other rules and regulations as
15 may be necessary for the proper administration of this subdivision.

16 (i) The tax imposed by this section on the sales of motor vehicles,
17 semitrailers, and trailers as defined in sections 60-339, 60-348, and
18 60-354 shall be the liability of the purchaser and, with the exception of
19 motor vehicles, semitrailers, and trailers registered pursuant to section
20 60-3,198, the tax shall be collected by the county treasurer as provided
21 in the Motor Vehicle Registration Act or by an approved licensed dealer
22 participating in the electronic dealer services system pursuant to
23 section 60-1507 at the time the purchaser makes application for the
24 registration of the motor vehicle, semitrailer, or trailer for operation
25 upon the highways of this state. The tax imposed by this section on motor
26 vehicles, semitrailers, and trailers registered pursuant to section
27 60-3,198 shall be collected by the Department of Motor Vehicles at the
28 time the purchaser makes application for the registration of the motor
29 vehicle, semitrailer, or trailer for operation upon the highways of this
30 state. At the time of the sale of any motor vehicle, semitrailer, or
31 trailer, the seller shall (i) state on the sales invoice the dollar

1 amount of the tax imposed under this section and (ii) furnish to the
2 purchaser a certified statement of the transaction, in such form as the
3 Tax Commissioner prescribes, setting forth as a minimum the total sales
4 price, the allowance for any trade-in, and the difference between the
5 two. The sales tax due shall be computed on the difference between the
6 total sales price and the allowance for any trade-in as disclosed by such
7 certified statement. Any seller who willfully understates the amount upon
8 which the sales tax is due shall be subject to a penalty of one thousand
9 dollars. A copy of such certified statement shall also be furnished to
10 the Tax Commissioner. Any seller who fails or refuses to furnish such
11 certified statement shall be guilty of a misdemeanor and shall, upon
12 conviction thereof, be punished by a fine of not less than twenty-five
13 dollars nor more than one hundred dollars. If the purchaser does not
14 register such motor vehicle, semitrailer, or trailer for operation on the
15 highways of this state within thirty days of the purchase thereof, the
16 tax imposed by this section shall immediately thereafter be paid by the
17 purchaser to the county treasurer or the Department of Motor Vehicles. If
18 the tax is not paid on or before the thirtieth day after its purchase,
19 the county treasurer or Department of Motor Vehicles shall also collect
20 from the purchaser interest from the thirtieth day through the date of
21 payment and sales tax penalties as provided in the Nebraska Revenue Act
22 of 1967. The county treasurer or Department of Motor Vehicles shall
23 report and remit the tax so collected to the Tax Commissioner by the
24 fifteenth day of the following month. The county treasurer, for his or
25 her collection fee, shall deduct and withhold ~~for the use of the county~~
26 ~~general fund,~~ from all amounts required to be collected under this
27 subsection, the collection fee permitted to be deducted by any retailer
28 collecting the sales tax, all of which shall be deposited in the county
29 general fund, plus one-half of one percent of all amounts in excess of
30 six thousand dollars remitted each month, seventy-five percent of which
31 shall be deposited in the county general fund and twenty-five percent of

1 which shall be deposited in the county road fund. In any county with a
2 population of one hundred fifty thousand inhabitants or more, the county
3 treasurer shall remit one dollar of his or her collection fee for each of
4 the first five thousand motor vehicles, semitrailers, or trailers
5 registered with such county treasurer on or after October 1, 2019, to the
6 State Treasurer for credit to the Department of Revenue Enforcement Fund.
7 The Department of Motor Vehicles, for its collection fee, shall deduct,
8 withhold, and deposit in the Motor Carrier Division Cash Fund the
9 collection fee permitted to be deducted by any retailer collecting the
10 sales tax. The collection fee for the county treasurer or the Department
11 of Motor Vehicles shall be forfeited if the county treasurer or
12 department ~~Department of Motor Vehicles~~ violates any rule or regulation
13 pertaining to the collection of the use tax.

14 (j)(i) The tax imposed by this section on the sale of a motorboat as
15 defined in section 37-1204 shall be the liability of the purchaser. The
16 tax shall be collected by the county treasurer at the time the purchaser
17 makes application for the registration of the motorboat. At the time of
18 the sale of a motorboat, the seller shall (A) state on the sales invoice
19 the dollar amount of the tax imposed under this section and (B) furnish
20 to the purchaser a certified statement of the transaction, in such form
21 as the Tax Commissioner prescribes, setting forth as a minimum the total
22 sales price, the allowance for any trade-in, and the difference between
23 the two. The sales tax due shall be computed on the difference between
24 the total sales price and the allowance for any trade-in as disclosed by
25 such certified statement. Any seller who willfully understates the amount
26 upon which the sales tax is due shall be subject to a penalty of one
27 thousand dollars. A copy of such certified statement shall also be
28 furnished to the Tax Commissioner. Any seller who fails or refuses to
29 furnish such certified statement shall be guilty of a misdemeanor and
30 shall, upon conviction thereof, be punished by a fine of not less than
31 twenty-five dollars nor more than one hundred dollars. If the purchaser

1 does not register such motorboat within thirty days of the purchase
2 thereof, the tax imposed by this section shall immediately thereafter be
3 paid by the purchaser to the county treasurer. If the tax is not paid on
4 or before the thirtieth day after its purchase, the county treasurer
5 shall also collect from the purchaser interest from the thirtieth day
6 through the date of payment and sales tax penalties as provided in the
7 Nebraska Revenue Act of 1967. The county treasurer shall report and remit
8 the tax so collected to the Tax Commissioner by the fifteenth day of the
9 following month. The county treasurer, for his or her collection fee,
10 shall deduct and withhold for the use of the county general fund, from
11 all amounts required to be collected under this subsection, the
12 collection fee permitted to be deducted by any retailer collecting the
13 sales tax. The collection fee shall be forfeited if the county treasurer
14 violates any rule or regulation pertaining to the collection of the use
15 tax.

16 (ii) In the rental or lease of motorboats, the tax shall be
17 collected by the lessor on the rental or lease price.

18 (k)(i) The tax imposed by this section on the sale of an all-terrain
19 vehicle as defined in section 60-103 or a utility-type vehicle as defined
20 in section 60-135.01 shall be the liability of the purchaser. The tax
21 shall be collected by the county treasurer or by an approved licensed
22 dealer participating in the electronic dealer services system pursuant to
23 section 60-1507 at the time the purchaser makes application for the
24 certificate of title for the all-terrain vehicle or utility-type vehicle.
25 At the time of the sale of an all-terrain vehicle or a utility-type
26 vehicle, the seller shall (A) state on the sales invoice the dollar
27 amount of the tax imposed under this section and (B) furnish to the
28 purchaser a certified statement of the transaction, in such form as the
29 Tax Commissioner prescribes, setting forth as a minimum the total sales
30 price, the allowance for any trade-in, and the difference between the
31 two. The sales tax due shall be computed on the difference between the

1 total sales price and the allowance for any trade-in as disclosed by such
2 certified statement. Any seller who willfully understates the amount upon
3 which the sales tax is due shall be subject to a penalty of one thousand
4 dollars. A copy of such certified statement shall also be furnished to
5 the Tax Commissioner. Any seller who fails or refuses to furnish such
6 certified statement shall be guilty of a misdemeanor and shall, upon
7 conviction thereof, be punished by a fine of not less than twenty-five
8 dollars nor more than one hundred dollars. If the purchaser does not
9 obtain a certificate of title for such all-terrain vehicle or utility-
10 type vehicle within thirty days of the purchase thereof, the tax imposed
11 by this section shall immediately thereafter be paid by the purchaser to
12 the county treasurer. If the tax is not paid on or before the thirtieth
13 day after its purchase, the county treasurer shall also collect from the
14 purchaser interest from the thirtieth day through the date of payment and
15 sales tax penalties as provided in the Nebraska Revenue Act of 1967. The
16 county treasurer shall report and remit the tax so collected to the Tax
17 Commissioner by the fifteenth day of the following month. The county
18 treasurer, for his or her collection fee, shall deduct and withhold for
19 the use of the county general fund, from all amounts required to be
20 collected under this subsection, the collection fee permitted to be
21 deducted by any retailer collecting the sales tax. The collection fee
22 shall be forfeited if the county treasurer violates any rule or
23 regulation pertaining to the collection of the use tax.

24 (ii) In the rental or lease of an all-terrain vehicle or a utility-
25 type vehicle, the tax shall be collected by the lessor on the rental or
26 lease price.

27 (iii) County treasurers are appointed as sales and use tax
28 collectors for all sales of all-terrain vehicles or utility-type vehicles
29 made outside of this state to purchasers or users of all-terrain vehicles
30 or utility-type vehicles which are required to have a certificate of
31 title in this state. The county treasurer shall collect the applicable

1 use tax from the purchaser of an all-terrain vehicle or a utility-type
2 vehicle purchased outside of this state at the time application for a
3 certificate of title is made. The full use tax on the purchase price
4 shall be collected by the county treasurer if a sales or occupation tax
5 was not paid by the purchaser in the state of purchase. If a sales or
6 occupation tax was lawfully paid in the state of purchase at a rate less
7 than the tax imposed in this state, use tax must be collected on the
8 difference as a condition for obtaining a certificate of title in this
9 state.

10 (1) The Tax Commissioner shall adopt and promulgate necessary rules
11 and regulations for determining the amount subject to the taxes imposed
12 by this section so as to insure that the full amount of any applicable
13 tax is paid in cases in which a sale is made of which a part is subject
14 to the taxes imposed by this section and a part of which is not so
15 subject and a separate accounting is not practical or economical.

16 (2) A use tax is hereby imposed on the storage, use, or other
17 consumption in this state of property purchased, leased, or rented from
18 any retailer and on any transaction the gross receipts of which are
19 subject to tax under subsection (1) of this section on or after June 1,
20 1967, for storage, use, or other consumption in this state at the rate
21 set as provided in subsection (1) of this section on the sales price of
22 the property or, in the case of leases or rentals, of the lease or rental
23 prices.

24 (a) Every person storing, using, or otherwise consuming in this
25 state property purchased from a retailer or leased or rented from another
26 person for such purpose shall be liable for the use tax at the rate in
27 effect when his or her liability for the use tax becomes certain under
28 the accounting basis used to maintain his or her books and records. His
29 or her liability shall not be extinguished until the use tax has been
30 paid to this state, except that a receipt from a retailer engaged in
31 business in this state or from a retailer who is authorized by the Tax

1 Commissioner, under such rules and regulations as he or she may
2 prescribe, to collect the sales tax and who is, for the purposes of the
3 Nebraska Revenue Act of 1967 relating to the sales tax, regarded as a
4 retailer engaged in business in this state, which receipt is given to the
5 purchaser pursuant to subdivision (b) of this subsection, shall be
6 sufficient to relieve the purchaser from further liability for the tax to
7 which the receipt refers.

8 (b) Every retailer engaged in business in this state and selling,
9 leasing, or renting property for storage, use, or other consumption in
10 this state shall, at the time of making any sale, collect any tax which
11 may be due from the purchaser and shall give to the purchaser, upon
12 request, a receipt therefor in the manner and form prescribed by the Tax
13 Commissioner.

14 (c) The Tax Commissioner, in order to facilitate the proper
15 administration of the use tax, may designate such person or persons as he
16 or she may deem necessary to be use tax collectors and delegate to such
17 persons such authority as is necessary to collect any use tax which is
18 due and payable to the State of Nebraska. The Tax Commissioner may
19 require of all persons so designated a surety bond in favor of the State
20 of Nebraska to insure against any misappropriation of state funds so
21 collected. The Tax Commissioner may require any tax official, city,
22 county, or state, to collect the use tax on behalf of the state. All
23 persons designated to or required to collect the use tax shall account
24 for such collections in the manner prescribed by the Tax Commissioner.
25 Nothing in this subdivision shall be so construed as to prevent the Tax
26 Commissioner or his or her employees from collecting any use taxes due
27 and payable to the State of Nebraska.

28 (d) All persons designated to collect the use tax and all persons
29 required to collect the use tax shall forward the total of such
30 collections to the Tax Commissioner at such time and in such manner as
31 the Tax Commissioner may prescribe. For all use taxes collected prior to

1 October 1, 2002, such collectors of the use tax shall deduct and withhold
2 from the amount of taxes collected two and one-half percent of the first
3 three thousand dollars remitted each month and one-half of one percent of
4 all amounts in excess of three thousand dollars remitted each month as
5 reimbursement for the cost of collecting the tax. For use taxes collected
6 on and after October 1, 2002, such collectors of the use tax shall deduct
7 and withhold from the amount of taxes collected two and one-half percent
8 of the first three thousand dollars remitted each month as reimbursement
9 for the cost of collecting the tax. Any such deduction shall be forfeited
10 to the State of Nebraska if such collector violates any rule, regulation,
11 or directive of the Tax Commissioner.

12 (e) For the purpose of the proper administration of the Nebraska
13 Revenue Act of 1967 and to prevent evasion of the use tax, it shall be
14 presumed that property sold, leased, or rented by any person for delivery
15 in this state is sold, leased, or rented for storage, use, or other
16 consumption in this state until the contrary is established. The burden
17 of proving the contrary is upon the person who purchases, leases, or
18 rents the property.

19 (f) For the purpose of the proper administration of the Nebraska
20 Revenue Act of 1967 and to prevent evasion of the use tax, for the sale
21 of property to an advertising agency which purchases the property as an
22 agent for a disclosed or undisclosed principal, the advertising agency is
23 and remains liable for the sales and use tax on the purchase the same as
24 if the principal had made the purchase directly.

25 Sec. 2. Section 77-5601, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 77-5601 (1) From August 1, 2004, through October 31, 2004, there
28 shall be conducted a tax amnesty program with regard to taxes due and
29 owing that have not been reported to the Department of Revenue. Any
30 person applying for tax amnesty shall pay all unreported taxes that were
31 due on or before April 1, 2004. Any person that applies for tax amnesty

1 and is accepted by the Tax Commissioner shall have any penalties and
2 interest waived on unreported and delinquent taxes notwithstanding any
3 other provisions of law to the contrary.

4 (2) To be eligible for the tax amnesty provided by this section, the
5 person shall apply for amnesty within the amnesty period, file a return
6 for each taxable period for which the amnesty is requested by December
7 31, 2004, if no return has been filed, and pay in full all taxes for
8 which amnesty is sought with the return or within thirty days after the
9 application if a return was filed prior to the amnesty period. Tax
10 amnesty shall not be available for any person that is under civil or
11 criminal audit, investigation, or prosecution for unreported or
12 delinquent taxes by this state or the United States Government on or
13 before April 16, 2004.

14 (3) The department shall not seek civil or criminal prosecution
15 against any person for any taxable period for which amnesty has been
16 granted. The Tax Commissioner shall develop forms for applying for the
17 tax amnesty program, develop procedures for qualification for tax
18 amnesty, and conduct a public awareness campaign publicizing the program.

19 (4) If a person elects to participate in the amnesty program, the
20 election shall constitute an express and irrevocable relinquishment of
21 all administrative and judicial rights to challenge the imposition of the
22 tax or its amount. Nothing in this section shall prohibit the department
23 from adjusting a return as a result of any state or federal audit.

24 (5)(a) Except for any local option sales tax collected and returned
25 to the appropriate municipality and any motor vehicle fuel, diesel fuel,
26 and compressed fuel taxes, which shall be deposited in the Highway Trust
27 Fund or Highway Allocation Fund as provided by law, no less than eighty
28 percent of all revenue received pursuant to the tax amnesty program shall
29 be deposited in the General Fund; ten percent, not to exceed five hundred
30 thousand dollars, shall be deposited in the Department of Revenue
31 Enforcement Fund; and ten percent, not to exceed five hundred thousand

1 dollars, shall be deposited in the Department of Revenue Enforcement
2 Technology Fund. Any amount that would otherwise be deposited in the
3 Department of Revenue Enforcement Fund or the Department of Revenue
4 Enforcement Technology Fund that is in excess of the five-hundred-
5 thousand-dollar limitation shall be deposited in the General Fund.

6 (b) For fiscal year 2005-06, all proceeds in the Department of
7 Revenue Enforcement Fund shall be appropriated to the department for
8 purposes of employing investigators, agents, and auditors and otherwise
9 increasing personnel for enforcement of the Nebraska Revenue Act of 1967.
10 For fiscal year 2005-06, all proceeds in the Department of Revenue
11 Enforcement Technology Fund shall be appropriated to the department for
12 the purposes of acquiring lists, software, programming, computer
13 equipment, and other technological methods for enforcing the act.

14 (c) For fiscal years after fiscal year 2005-06, twenty percent of
15 all proceeds received during the previous calendar year due to the
16 efforts of auditors and investigators hired pursuant to subdivision (5)
17 (b) of this section, not to exceed seven hundred fifty thousand dollars,
18 shall be deposited in the Department of Revenue Enforcement Fund for
19 purposes of employing investigators and auditors or continuing such
20 employment for purposes of increasing enforcement of the act.

21 (d) Ten percent of all proceeds received during each calendar year
22 due to the contracts entered into pursuant to section 77-367 shall be
23 deposited in the Department of Revenue Enforcement Fund for purposes of
24 identifying nonfilers of returns, underreporters, nonpayers of taxes, and
25 improper or fraudulent payments.

26 (6)(a) The department shall prepare a report by April 1, 2005, and
27 by February 1 of each year thereafter detailing the results of the tax
28 amnesty program and the subsequent enforcement efforts. For the report
29 due April 1, 2005, the report shall include (i) the amount of revenue
30 obtained as a result of the tax amnesty program broken down by tax
31 program, (ii) the amount obtained from instate taxpayers and from out-of-

1 state taxpayers, and (iii) the amount obtained from individual taxpayers
2 and from business enterprises.

3 (b) For reports due in subsequent years, the report shall include
4 (i) the number of personnel hired for purposes of subdivision (5)(b) of
5 this section and their duties, (ii) a description of lists, software,
6 programming, computer equipment, and other technological methods acquired
7 pursuant to such subdivision and the purposes of each, and (iii) the
8 amount of new revenue obtained as a result of the new personnel and
9 acquisitions during the prior calendar year, broken down into the same
10 categories as described in subdivision (6)(a) of this section.

11 (7) The Department of Revenue Enforcement Fund and the Department of
12 Revenue Enforcement Technology Fund are created. Transfers may be made
13 from the Department of Revenue Enforcement Fund to the General Fund at
14 the direction of the Legislature. The Department of Revenue Enforcement
15 Fund may receive transfers from the Civic and Community Center Financing
16 Fund at the direction of the Legislature for the purpose of administering
17 the Sports Arena Facility Financing Assistance Act. The Department of
18 Revenue Enforcement Fund shall include any money credited to the fund
19 under section 77-2703, and such money shall be used by the Department of
20 Revenue to defray the costs incurred to implement this legislative bill.

21 Any money in the Department of Revenue Enforcement Fund and the
22 Department of Revenue Enforcement Technology Fund available for
23 investment shall be invested by the state investment officer pursuant to
24 the Nebraska Capital Expansion Act and the Nebraska State Funds
25 Investment Act. The Department of Revenue Enforcement Technology Fund
26 shall terminate on July 1, 2006. Any unobligated money in the fund at
27 that time shall be deposited in the General Fund.

28 (8) For purposes of this section, taxes mean any taxes collected by
29 the department, including, but not limited to state and local sales and
30 use taxes, individual and corporate income taxes, financial institutions
31 deposit taxes, motor vehicle fuel, diesel fuel, and compressed fuel

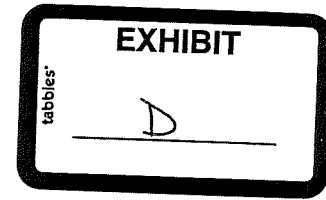
1 taxes, cigarette taxes, transfer taxes, and charitable gaming taxes.

2 Sec. 3. This act becomes operative on October 1, 2019.

3 Sec. 4. Original sections 77-2703 and 77-5601, Reissue Revised

4 Statutes of Nebraska, are repealed.

Kissel Kohout ES Associates LLC
Lancaster County Board of Commissioners
106th Legislature, 1st Regular Session



| Document | Senator | Position | Committee | Status | Description |
|----------|-----------|----------|--|--|---|
| LB23 | Kolterman | | Urban Affairs 02/05/2019 | Select File 04/09/2019 Speaker Priority Bill | Change the Property Assessed Clean Energy Act <i>Designed to change legislative findings and to change provisions relating to requirements for ordinances or resolutions, assessment contracts, and duties of municipalities regarding energy efficiency.</i> |
| LB34 | Kolterman | | Nebraska Retirement Systems 02/05/2019 | Passed with E- Clause 04/11/2019 Nebraska Retirement Systems Priority Bill | Change various retirement provisions <i>Designed to eliminate provisions relating to benefits payable after the filing of a grievance or appeal and change provisions relating to employee reinstatement under the County Employees Retirement Act and State Employees Retirement Act, specifically the bill proposes to eliminate the repayment of the value of the amount received from his or her employee account or member cash balance account.</i> |
| LB59 | Cavanaugh | | Health and Human Services 03/06/2019 | Final Reading 04/15/2019 Speaker Priority Bill | Change investigation and reporting provisions under the Children's Residential Facilities and Placing Licensure Act <i>LB59 is a bill for an amendment relating to the Children's Residential Facilities and Placing Licensure Act. Any person may submit a complaint to the department and request investigation of an alleged violation of the Act or rules and regulations adopted and promulgated under the act. The department shall review all complaints, including complaints of abuse and neglect from professionals, and determine whether to conduct an investigation within five working days after receiving the complaint. If such an investigation is conducted, an investigation report shall be issued within thirty days after the determination is made to conduct the investigation.</i> |
| LB86 | Wayne | | Revenue 01/25/2019 | General File 03/19/2019 Wayne Priority Bill | Change provisions relating to the allocation of the Affordable Housing Trust Fund and the collection and remittance of the documentary stamp tax <i>Creates a new category for the Documentary Stamp Tax for properties in excess of \$1,000,000 at 3.25. Moves money around according to a new formula and creates a category of extremely blighted property to move some of the money into.</i> |
| LB87 | Wayne | | Urban Affairs 02/19/2019 | Final Reading 04/15/2019 Speaker Priority Bill | Provide funding in opportunity zones designated pursuant to federal law <i>First priority in allocating funds from the Affordable Housing Trust Fund for use by the Department of Economic Development those projects which are located in whole or in part within an enterprise zone designated pursuant to the Enterprise Zone Act or an opportunity zone designated pursuant to the federal Tax Cuts and Jobs Act, Public Law 115-97, serve the lowest income occupant, and are obligated to serve qualified occupants for the longest period of time.</i> |
| LB96 | Wayne | | Urban Affairs 02/12/2019 | General File 03/04/2019 Speaker Priority Bill | Change local building code provisions <i>The state building code shall be the building and construction standard within the state and shall be applicable:</i> <i>1.to state buildings and structures,</i> <i>2.if adopted by a county, city, or village, and</i> <i>3.in each county, city, or village which has not adopted a local building or construction personnel to Nebraska law within two years after an update to the state building code.</i> |

Kissel Kohout ES Associates LLC
Lancaster County Board of Commissioners
106th Legislature, 1st Regular Session

| Document | Senator | Position | Committee | Status | Description |
|----------|---------|----------|---|---|---|
| LB109 | Bolz | | Government, Military and Veterans Affairs 02/14/2019 | In Committee 01/14/2019 Bolz Priority Bill | Require the position classification plan and salary or pay plan for state employees to include certain positions <i>Under LB109, the State Director of Personnel shall, for fiscal year 2021-22 and each fiscal year thereafter, include the following positions within the position classification plan (and the salary or pay plan) of the Department of Correctional Services: Corrections Corporal I, Corrections Corporal II, and Corrections Corporal III. Each position listed here shall be assigned to a different pay grade with in the salary or pay plan. Corrections Sergeant I, Corrections Sergeant II, and Corrections Sergeant III. Each position listed here shall be assigned to a different pay grade within the salary or pay plan. Corrections Unit Caseworker I, Corrections Unit Caseworker II, and Corrections Unit Caseworker III. Each position listed here shall be assigned to a different pay grade with in the salary or pay plan.</i> |
| LB110 | Wishart | | Judiciary 01/25/2019 | In Committee 01/14/2019 Wishart Priority Bill | Adopt the Medical Cannabis Act <i>Adopts the Medical Cannabis Act. Establishes the act, dispensaries, the Marijuana Enforcement Division, patient registries, additional assistant attorneys general, violations, and other definitions. The act also sets forth those illnesses that would qualify for the use of medical marijuana including symptoms caused by cancer, HIV, multiple sclerosis, terminal illness with probable life expectancy of under one year, or any other illness which cannabis could provide relief as determined by a health care practitioner. Nothing in the act requires a private insurer to reimburse for any costs related to the use of medical cannabis, however they are required to continue coverage for the underlying medical condition(s).</i> <i>Patients seeking the use of medical cannabis will apply to the newly created division for enrollment in a registry. Those enrolled may consume marijuana legally, possess three or less ounces on themselves, six or fewer plants or seeding plants, one once or less of concentrated substance, seventy-two ounces or less of edibles, or eight ounces or less in a residence.</i> <i>The act also sets forth requirements for acting as a caregiver, including background checks, age requirements, and limiting the number of patients per caregiver at no more than one unless patients reside in the same residence.</i> <i>The act allows for up to ten producers and ten processors in each congressional district by November 1, 2020. Requirements of both the producers and the processors are set forth. Processors must begin supplying dispensaries before May 1, 2021. The Medical Cannabis Board may extend any required start date. Specific requirements of both applicant producers and processors are included.</i> |
| LB155 | Brewer | Monitor | Natural Resources 02/07/2019 | Failed to Advance 02/27/2019 Brewer Priority Bill | Change eminent domain provisions that apply to privately developed renewable energy generation facilities <i>Under LB155, the specific exercise of eminent domain to provide needed transmission lines and related facilities for a privately developed renewable energy generation facility is no longer a public use therefore, a consumer-owned electric supplier operating in the state of Nebraska may still exercise eminent domain authority to acquire the land rights necessary for the construction of transmission lines and related facilities but not with a statutory presumption that it would be designated as a public use.</i> |
| LB183 | Briese | | Revenue 01/24/2019 | Select File 03/01/2019 Briese Priority Bill | Change the valuation of agricultural land and horticultural land for purposes of certain school district taxes <i>Creates an exception to the 75% valuation rule for agricultural and horticultural land that states that for the purposes of payment of principal and interest on bonds issued for a school district, the appropriate percentage is 1%.</i> |

Kissel Kohout ES Associates LLC
Lancaster County Board of Commissioners
106th Legislature, 1st Regular Session

| Document | Senator | Position | Committee | Status | Description |
|---|-----------|----------|---|---|---|
| LB212 | | | Government, Military and Veterans Affairs 02/06/2019 | Final Reading 04/15/2019 Speaker Priority Bill | Change provisions relating to budget limitations and procedures, hearing notices for county budgets and property tax requests, and videoconferences and telephone conferences |
| <p><i>When a meeting of a state agency (etc.) meets requirements to have videoconferences or telephone conferences, members of an organization created under the Interlocal Cooperation Act, or their designees, may be present at any site of such videoconferences or telephone conferences. Such individuals shall not be included in counts related to the quorum. In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, such organization must hold at least one meeting each calendar year that is not by videoconferencing or telephone conferencing. Moreover, publication requirements now apply to certain meetings with members of organizations created under the Interlocal Cooperation Act (and their designees).</i></p> | | | | | |
| LB218 | Lindstrom | | Revenue 02/22/2019 | Final Reading 04/15/2019 Speaker Priority Bill | Redefine real property and gross receipts for tax purposes |
| <p><i>Under LB218, "tangible personal property" shall exclude electrical generation, transmission, distribution and street lighting structures or facilities owned by a political subdivision of the state. "Gross receipts" of every person engaged as a public utility, as a community antenna television service operator, or as a satellite service operator or any person involved in connecting and installing services does not apply to the lease or use of electric generation, transmission, distribution, or street lighting structures or facilities owned by a political subdivision of the state.</i></p> | | | | | |
| LB222 | Albrecht | | Revenue 02/01/2019 | Select File 04/09/2019 Speaker Priority Bill | Change the Volunteer Emergency Responders Incentive Act |
| <p><i>Each volunteer department serving a county, city, village, or rural or suburban fire protection district shall designate one member of the department to serve as the certification administrator. The designation of such individual as the certification administrator shall be confirmed and approved by the governing body of such county, city, village, or rural or suburban fire protection district. The certification administrator shall keep and maintain records on the activities of all volunteer members and award points for such activities based upon the standard criteria for qualified active service.</i></p> <p><i>No later than July 15 of each year, the certification administrator shall provide each volunteer member with notice of the total points he or she has accumulated during the first six months of the current calendar year of service.</i></p> <p><i>No later than February 1 of each year, the certification administrator shall provide each volunteer member with a written certification stating the total number of points accumulated by the volunteer member during the immediately preceding calendar year of service and whether the volunteer member has qualified as an active emergency responder, active rescue squad member, or active volunteer firefighter for such year. Such certification may be sent electronically or by mail.</i></p> <p><i>The certification administrator of the volunteer department shall file with the Department of Revenue a certified list of those volunteer members who have qualified as active emergency responders, active rescue squad members, or active volunteer firefighters for the immediately preceding calendar year of service no later than February 15.</i></p> <p><i>Each volunteer member on the list described in subsection (1) of this section shall receive a refundable credit against the income tax imposed by the Nebraska Revenue Act of 1967 in an amount equal to two hundred fifty dollars beginning with the second taxable year in which such volunteer member is included on such list. The volunteer member shall claim the credit by including a copy of the certification received under subsection (3) of section 77-3104 with the volunteer member's state income tax return.</i></p> <p><i>This act becomes operative on January 1, 2020.</i></p> | | | | | |

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| LB237 | Crawford | | Revenue 02/22/2019 | Select File 04/17/2019 Speaker Priority Bill | Change provisions relating to sales and use tax collection fees |
| <p><i>Specifically, the county treasurer or Department of Motor Vehicles shall report and remit the tax so collected to the Tax Commissioner by the fifteenth day of the following month. The county treasurer, for his or her collection fee, shall deduct and withhold from all amounts required to be collected, the collection fee permitted to be deducted by any retailer collecting the sales tax, all of which shall be deposited in the county general fund, plus one-half of one percent of all amounts in excess of three thousand dollars remitted each month, seventy-five percent of which shall be deposited in the county general fund and twenty-five percent of which shall be deposited in the county road fund. The Department of Motor Vehicles, for its collection fee, shall deduct, withhold, and deposit in the Motor Carrier Division Cash Fund the collection fee permitted to be deducted by any retailer collecting the sales tax.</i></p> <p><i>The collection fee for the county treasurer or the Department of Motor Vehicles shall be forfeited if the county treasurer or department violates any rule or regulation pertaining to the collection of the use tax. The county treasurer, for his or her collection fee, shall deduct and withhold for the use of the county general fund, from all amounts.</i></p> | | | | | |
| LB243 | Gragert | | Agriculture 01/29/2019 | Passed with E- Clause 04/11/2019 Gragert Priority Bill | Create the Healthy Soils Task Force and add a use for a fund |
| <p><i>Under LB243, the Legislature finds that appropriate planning and coordination is needed to speed up and coordinate the adoption of conservation practices that rebuild and protect soil carbon to increase water holding capacity and enhance the vitality of the subsurface microbiome for landowners to capitalize on the economic and production benefits of soil health, while simultaneously enhancing water quality, capturing carbon, building resilience to drought and pests, reducing greenhouse gas emissions, expanding pollinator and other wildlife habitat, and protecting fragile ecosystems for a more sustainable future therefore: The Healthy Soils Task Force is created within the Department of Agriculture. The Department may request additional advisory support from appropriate federal and state agencies.</i></p> <p><i>The task force shall consist of the following voting members: The Director of Agriculture or his or her designee; Two representatives of natural resources districts in Nebraska, appointed by the Governor; Two academic experts in agriculture and natural resources in Nebraska, appointed by the Governor; Five representatives from production agriculture, appointed by the Governor; Two representatives from agribusiness, appointed by the Governor; and one representative from an environmental organization in Nebraska, appointed by the Governor.</i></p> <p><i>The task force shall consist of the following nonvoting members: The chairperson of the Natural Resources Committee of the Legislature; and the chairperson of the Agriculture committee of the Legislature.</i></p> <p><i>The Healthy Soils Task Force shall primarily develop a comprehensive healthy soils initiative for the State of Nebraska. On or before January 1, 2021, the Healthy Soils Task Force shall submit the action plan and report its findings and recommendations to the Governor and electronically to the Natural Resources Committee of the Legislature. The task force shall terminate on January 1, 2021.</i></p> | | | | | |
| LB288 | Linehan | | Revenue 04/03/2019 | In Committee 01/17/2019 Revenue Priority Bill | Change income tax rates |
| <p><i>Change income tax rates</i></p> <p><i>Applies the individual income tax brackets and rates for taxable years beginning or deemed to begin on or after January 1, 2014 those beginning before January 1, 2020.</i></p> <p><i>Creates individual income tax brackets and rates for the taxable years beginning or deemed to begin on or after January 1, 2020.</i></p> | | | | | |
| LB289 | Linehan | Monitor | Revenue 04/24/2019 | In Committee 01/17/2019 Revenue Priority Bill | Change provisions relating to county assessor inspections of real property for property tax purposes |
| <p><i>The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every 3 years. (Amended from no less frequently than every 6 years.)</i></p> | | | | | |

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| LB304 | Crawford | | Agriculture 03/05/2019 | Select File 04/10/2019 Hansen, B. Priority Bill | Exempt certain operations from the definition of a food establishment under the Nebraska Pure Food Act <i>LB304 provides exemptions under 81-2,245.01 by redefining food establishment to exclude a private home or other area where food that is not time/ temperature control for safety food is prepared: For sale or service at a religious, charitable, or fraternal organization's bake sale or similar function; or For sale directly to the consumer including, but not limited to, at a farmers market, fair, festival, craft show, or other public event or for pick up at or delivery from such private home or other area, if such producer meets and abides by other requirements outlined in the proposed bill, such as specific labeling of the food, abiding by the food handler's rule of the event, etc.</i> |
| LB320 | Albrecht | | Agriculture 02/05/2019 | Final Reading 04/15/2019 Agriculture Priority Bill | Change various provisions of the Pesticide Act and update federal references <i>Historically, if the pesticide contains arsenic in any form, a statement of the percentage of total water-soluble arsenic calculated as elementary arsenic. This rule would be repealed here. Warning labels related hereto shall now include danger, symbol, or cautionary labeling when applicable.</i> |
| LB323 | Crawford | | Health and Human Services 02/28/2019 | Select File 04/17/2019 Crawford Priority Bill | Change eligibility provisions under the Medical Assistance Act for certain disabled persons <i>The associated federal rule has changed and therefore eligibility is now as allowed under 42 U.S.C. 1396a(a)(10)(A)(ii)(XV) and (XVI). A qualifying family's premiums shall be graduated based on family income and shall not exceed 7.5% of family income and the department shall not include assets or available resources in the determination of eligibility.</i> |
| LB352 | Morfeld | | Judiciary 03/06/2019 | Final Reading 04/15/2019 Morfeld Priority Bill | Provide requirements relating to the use of jailhouse informants <i>LB352 addresses concerns relating to the reliability of jailhouse witness testimony, by such means as the creation and maintenance of a central record of each case including testimony offered or provided by jailhouse informants (felons), the benefits so requested, etc. Such record will be the responsibility of the county attorney's office. There are additional disclosure requirements as well.</i> |
| LB379 | Kolterman | | Banking, Commerce and Insurance 03/12/2019 | General File 03/15/2019 Speaker Priority Bill | Change provisions under the Delayed Deposit Services Licensing Act and the Nebraska Installment Loan Act <i>This bill defines Nationwide Mortgage Licensing System and Registry. Licensees under the Delayed Deposit Services Licensing Act are required to be licensed and registered through the Nationwide Mortgage Licensing System and Registry. In order to carry out this requirement, the department is authorized to participate in the Nationwide Mortgage Licensing System and Registry. For this purpose, the department may establish requirements as necessary by adopting and promulgating rules and regulations or by order. The requirements may include, but are not limited to: background checks, criminal history checks through fingerprint data bases, credit checks, etc.,</i> |
| LB390 | Pansing Brooks | Neutral | Judiciary 02/14/2019 | Final Reading 04/15/2019 Pansing Brooks Priority Bill | Provide duties regarding school resource officers and security guards <i>LB390 is for a bill relating to public safety. The bill would state findings, define terms, and provide duties for the Nebraska Commission on Law Enforcement and Criminal Justice, law enforcement agencies, security agencies, and school districts relating to school resource officers and security guards as prescribed.</i> |

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| LB411 | Scheer | | Government, Military and Veterans Affairs 02/14/2019 | Select File 03/19/2019 Government, Military and Veterans Affairs Priority Bill | Provide an additional method of changing the number of county commissioners <i>LB411 allows for a county board of commissioners to vote to place the question on the ballot regarding the number of commissioners on the county board. Currently, the only way the question can be placed on the ballot is by citizen petition.</i> |
| LB428 | Friesen | | Business and Labor 03/18/2019 | Select File 04/11/2019 Business and Labor Priority Bill | Change certain tax provisions and redefine wages as prescribed under the Employment Security Law <i>LB428 amends 42-377, as follows: Children born to the parties, or to either spouse the wife, in a marriage relationship which may be dissolved or annulled pursuant to sections 42-347 to 42-381 shall be legitimate unless otherwise decreed by the court, and in every case the legitimacy of all children conceived before the commencement of the suit shall be presumed until the contrary is shown.</i> |
| LB460 | | | Health and Human Services 03/07/2019 | General File 04/08/2019 Health and Human Services Priority Bill | Change criminal background check provisions under the Children's Residential Facilities and Placing Licensure Act <i>LB 460 amends the Children's Residential Facilities and Placing Licensure Act with new federally mandated criminal background check requirements. Any individual over the age of 18 who is employed by a residential child-caring agency is required to: (a) undergo a national criminal history record information check at least once every five years (b) submit to four other types of background checks.</i> <i>To conduct a national criminal history record information check: (a) the individual being screened must submit a complete set of fingerprints to the Nebraska State Patrol (b) the Nebraska State Patrol will transmit the fingerprints to the Federal Bureau of Investigation for a national criminal history record information check (Sec. 2, page 2(1), lines 10-13); and (c) the State Patrol must then issue a report to the Department of Health and Human Services with the information collected during the criminal history record information check.</i> <i>The four additional background checks include: (a) A search of the National Crime Information Center's National Sex Offender Registry (b) A search of three different registries, repositories or databases in the state where the individual resides and in each state where the individual resided during the last five years: (i) State criminal registries and repositories (ii) State sex offender registries or repositories (iii) State-based child abuse and neglect registries. The individual being screened must pay the actual cost of the fingerprinting and national criminal history record information check and the actual cost of the additional background checks.</i> <i>AM 1211 revises some language in LB 460 and incorporates LB 341 and LB 459 into LB 460. LB 460 is amended to replace the term "employed by" with "working in" to reflect the language in the federal law. In addition, the language regarding who pays the cost for the criminal history record information check is amended. The language from the original bill remains which requires the individual to pay for the cost of fingerprinting and the criminal history record information check, but the amendment adds that the Department of Health and Human Services (DHHS) may pay for all or part of the cost if funding becomes available.</i> <i>AM 1211 provides an emergency clause for LB 460. But section 6 carves out sections 1 and 2 (LB 341), section 3 (LB 459), and section 7 which will become operative three calendar months after the adjournment of this legislative session. All other sections become operative on their effective date.</i> <i>LB 341 (Arch) Change provisions relating to a determination of ongoing eligibility for a child care subsidy. The provisions of LB 341 appear in Sections 1 and 2 of AM 1211. The original provisions of LB 341 amend Neb. Rev. Stat. 68-1206 to reflect the changes in federal law regarding the child care subsidy program and the eligibility and duration of transitional child care assistance. Families may receive child care assistance in Nebraska if their income is less than 130% of the federal poverty guidelines. When determining ongoing eligibility, if a family's income exceeds 130% of the federal poverty guidelines, the family may receive transitional child care assistance for the remainder of the family's eligibility period or until the family income exceeds 85% of the state's median income for a family of the same size, whichever occurs first. In addition, the family will continue to be eligible for transitional child care assistance through the next eligibility period if the family's income is below 185% of the federal poverty guidelines, as long as the family's income does not exceed 85% of the state median income for a family of the same size.</i> |

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| | | | | | <p><i>The language limiting transitional child care assistance to 24 months is struck. The language in existing law which would end a family's transitional child care assistance and move the family back onto regular child care subsidy assistance if the family's income falls back below 130% of the federal poverty guidelines is struck. Section 2 of AM 1211 strikes the 24 month limit on work related child care assistance to harmonize provisions.</i></p> <p><i>LB 459 (HHS Committee) Change criminal background check provisions under the Child Care Licensing Act. The provisions of LB 459 appear in section 3 of AM 1211. The original provisions of LB 459 relate to fingerprinting and criminal history record information checks for child care programs under the Child Care Development Block Grant. Persons applying for a license as a child care provider, or persons who are already licensed child care providers, must submit a request for a national criminal history record information check for each child care staff member, including prospective child care staff members, at the applicant's or licensee's expense.</i></p> <p><i>Child care staff member is defined as an individual who is not related to the children receiving care, who is employed by a child care provider for compensation, and whose activities involve the care or supervision of the children for the child care provider or unsupervised access to the children being served. In addition, persons 18 years of age or older who reside in a family child care home are considered child care staff members for purposes of the criminal background checks.</i></p> <p><i>Beginning September 1, 2019, all prospective child care staff members must submit to a criminal history record information check before they can be employed. Similarly, beginning on September 1, 2019, persons over 18 years of age residing in a family child care home must submit to a criminal history record information check. For child care staff members that are already employed before September 1, 2019, they will have until September 1, 2021 to submit to a national criminal history record information check unless they cease to be a child care staff member prior to that date.</i></p> <p><i>To conduct a national criminal history record information check, a child care staff member must submit a complete set of fingerprints to the Nebraska State Patrol. The Nebraska State Patrol will transmit the fingerprints to the Federal Bureau of Investigation for a national criminal history record information check. The State Patrol must then issue a report to the DHHS with the information collected during the criminal history record information check. A child care staff member is required to undergo a national criminal history record information check at least once every five year period, The child care staff member being screened must pay the actual cost of the fingerprinting and national criminal history record information check.</i></p> <p><i>Child care staff members must also submit to several other background checks at their expense, such as the National Crime Information Center's National Sex Offender Registry, a search of a variety of registries and data bases regarding criminal history, sex offenses, and child abuse and neglect in each state in which the staff member resides or has resided in the last five years. Any person who refuses to consent to the national criminal history record information check, knowingly makes false statements in connection with the background check, is a registered sex offender, has been convicted of a crime of violence, moral turpitude, or dishonesty may not be employed by a child care center.</i></p> <p><i>DHHS and the Nebraska State Patrol may promulgate rules and regulations regarding the implementation of national criminal history record information checks, including the costs associated. In addition, DHHS may also promulgate rules and regulations regarding the employment of child care staff members with criminal records. A child care provider will not be eligible for a license if they employ a staff member who is not eligible under these rules and regulations. These provisions do not apply to child care providers licensed as family child care home. A family child care home means a program in the licensee's residence which may serve at least four but not more than eight children.</i></p> |
| LB463 | Williams | | Revenue | Approved by Governor 02/08/2019 03/27/2019 Williams Priority Bill | Change provisions relating to treasurer's tax deeds and tax sale certificates |
| | | | | | <p><i>This bill changes and eliminates provisions relating to real property sold for delinquent taxes. Further, it re-outlines the process the process for issuing treasurer's tax deeds, and tax sale certificates.</i></p> |
| LB468 | Walz | Monitor | Health and Human Services | General File 04/05/2019 Health and Human Services Priority Bill | Prohibit additional services and populations under the medicaid managed care program |
| | | | | | <p><i>The bill proposes the following language be added to the Medical Assistance Act: Until at least January 1, 2020, or until a critical evaluation is performed of the at-risk capitated managed care program of the medical assistance program and the success of such managed care program is proven, whichever is later, the department shall not add any additional service or population to the medicaid managed care program in effect on January 1, 2017.</i></p> |

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| LB472 | Dorn | Monitor | Revenue 03/13/2019 | Final Reading 04/15/2019 Dorn Priority Bill | Adopt the Qualified Judgment Payment Act, authorize a sales and use tax, and require a property tax levy |
| <p><i>For purposes of the Qualified Judgment Payment Act, qualified judgment means a judgment that is rendered against a county by a federal court for a violation of federal law. Any county that has a qualified judgment rendered against it may, upon adoption of a resolution by at least a two-thirds vote of the county board, impose a sales and use tax of one-half of one percent on transactions that are subject to the state sales and use tax under the Nebraska Revenue Act of 1967, as amended from time to time, and that are sourced as provided in sections 77-2703.01 to 77-2703.04 within the county. Any sales and use tax imposed pursuant to this section shall be used to pay the qualified judgment.</i></p> <p><i>During General File consideration, the Legislature adopted amendments that required a county utilizing the authority to put their levy at the maximum rate, that the program terminate on January 1, 2027, required the judgment to be \$25 Million or more, and to require a 2/3 vote of the governing board to impose the tax.</i></p> | | | | | |
| LB481 | Bolz | | Appropriations 03/28/2019 | In Committee 01/24/2019 Scheer Priority Bill | State intent relating to an appropriation to the Department of Health and Human Services |
| <p><i>It is the intent of the Legislature to appropriate XXX from the General Fund for FY2019-20 to the Department of Health and Human Services.</i></p> | | | | | |
| LB483 | Erdman | | Revenue 02/21/2019 | General File 03/20/2019 Erdman Priority Bill | Change the valuation of agricultural land and horticultural land |
| <p><i>'Agricultural land and horticultural land' means a parcel of land, excluding land associated with a building or enclosed structure located on the parcel, which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land.</i></p> <p><i>Agricultural land and horticultural land shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at its agricultural productivity value.</i></p> <p><i>For tax year 2020 and each tax year thereafter, the agricultural productivity value of agricultural land and horticultural land shall be determined based upon the land's capitalized net earning capacity (as prescribed).</i></p> | | | | | |
| LB496 | Wayne | | Judiciary 03/15/2019 | Select File 04/17/2019 Speaker Priority Bill | Increase penalties for tampering with witnesses, informants, jurors, or physical evidence and change provisions relating to discovery in criminal cases |
| <p><i>Tampering with witnesses or informants is a Class IV felony, except that if such offense involves a pending criminal proceeding which alleges a violation of another offense classified as a Class I, IA, IB, IC, ID, or II felony, the offense is a Class II felony. Jury tampering is a Class IV felony, except that if such offense involves a pending criminal proceeding which alleges a violation of another offense classified as a Class I, IA, IB, IC, ID, or II felony, the offense is a Class II felony. Tampering with physical evidence is a Class IV felony, except that if such offense involves a pending criminal proceeding which alleges a violation of another offense classified as a Class I, IA, IB, IC, ID, or II felony, the offense is a Class II felony. The bill further defines enforcement provisions under certain circumstances, for instance, when the prosecution believes a witness could be in danger of harm through particular disclosures, etc.</i></p> | | | | | |
| LB512 | Linehan | | Revenue 01/31/2019 | Select File 04/11/2019 Moser Priority Bill | Change revenue and taxation provisions |
| <p><i>LB512 proposes to eliminate the Motor Fuel Tax Enforcement and Collection Division of the Department of Revenue; to change and eliminate provisions relating to a list of exempt real property, collection agency fees, rules and regulations, and reimbursement to political subdivisions; to provide for reassessment of destroyed or damaged property; to change provisions relating to personal exemptions, standard deductions, requirements for filing income tax returns, notices of deficiency, and homestead exemptions.</i></p> | | | | | |

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| LB524 | Dorn | | Government, Military and Veterans Affairs 02/28/2019 | Select File 04/11/2019 Speaker Priority Bill | Change provisions relating to annexations under the Nebraska Budget Act |

On or before August 20 of each year, the county assessor shall certify to each governing body or board empowered to levy or certify a tax levy the current taxable value of the taxable real and personal property subject to the applicable levy.

Specifically, for LB524, [i]f a political subdivision annexes property since the last time taxable values were certified from above, the governing body of such political subdivision shall send notification of such annexation to the county clerk of the county in which the annexed property is located. Such notification shall include a description of the annexed property. If the county clerk receives such notification prior to July 1, the valuation of the real and personal property annexed shall be considered in the taxable valuation of the annexing political subdivision for the current year. If the county clerk receives such notification on or after July 1, the valuation of the real and personal property annexed shall be considered in the taxable valuation of the annexing political subdivision for the following year.

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| LB583 | Hilgers | | Government, Military and Veterans Affairs 03/01/2019 | General File 03/13/2019 Arch Priority Bill | Provide powers for certain counties under the Transportation Innovation Act |
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This bill provides contracting agencies with substantial authority as prescribed. Much of the authority was previously authority authorized to the Department of Transportation. It (re)defines and reifies certain terms, such as "eligible county". The bill was introduced by Senator Hilgers at the request of Sarpy County.

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| LB616 | Hilgers | Monitor | Transportation and Telecommunications 02/11/2019 | Select File 04/15/2019 Hilgers Priority Bill | Provide an interest payment exception for certain state highway and bridge construction contracts |
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In its original form, the bill defines build-finance project as a project in which a design-builder, a construction manager, or a contractor working under any project structure allowed by law pays for the project labor, materials, and vendors as the work is performed and payments due from the Department of Transportation are made by, or on behalf of, the department over a period not to exceed ten years after the date of substantial completion. And, financing plan would mean an assurance of available funding and security to ensure payment to vendors and labor as work is performed on a build-finance project and, if not addressed in the request for proposal, the terms of required structured repayment.

The department may structure a contract as a "build-financing" project pursuant to the Build Nebraska Act, sections 39-2808 to 39-2824, or the Accelerated State Highway Capital Improvement Program created in section 39-2804. Prior to entering into a contract for a build-finance project, the department shall determine that there will be an estimated cost savings to the state as a result of a cost-benefit analysis. The department may authorize a design-builder or a construction manager engaged in a contract pursuant to sections 39-2808 to 39-2824 or a contractor engaged in a contract pursuant to the Build Nebraska Act or the Accelerated State Highway Capital Improvement Program to structure the contract as a build-finance project.

If a build-finance project will be under consideration by the department, the department shall include the financing requirements in the request for proposals or the initial project solicitation. The department may include in the financing requirements the maximum annual payment, the interest rate on the financing, and the minimum number of years for repayment. The department may require a financing plan from the design-builder, the construction manager, or the contractor. If required, the financing plan shall be included in the proposal and may be considered by the department as a part of the best value-based selection process or a qualifying factor in the selection process, as applicable.

The contract for any build-finance project shall include in its terms that the payments extending beyond the contract year of completion will be subject to annual appropriations by the Legislature, that the project is unsecured, and that it does not constitute a debt obligation of the state. The department shall not obligate more than ten percent of the annual revenue of the Highway Trust Fund to secure payment on all build-finance projects at the time a contract for a build-finance project is under consideration

COMAM442 would strike all sections of the original bill and insert new language that would allow a project to be completed in a four-year timeframe but payments could continue for up to 8 years.

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| LB619 | Kolowski | | Banking, Commerce and Insurance 03/05/2019 | Passed 04/11/2019 Kolowski Priority Bill | Prohibit denial of coverage for mental health services delivered in a school <i>Requires that any insurance policy providing coverage for behavioral health treatment shall provide coverage for behavioral health services delivered in a school or other educational setting.</i> |
| LB657 | Wayne | | Agriculture 02/12/2019 | Select File 04/17/2019 Brandt Priority Bill | Adopt the Nebraska Hemp Act <i>The department shall establish, operate, and administer a hemp grower registration program. Except as otherwise provided under the Nebraska Hemp Act for a postsecondary institution, a person shall not grow hemp in this state unless the person is registered as a grower under the act. A person other than a postsecondary institution that wishes to grow hemp in this state shall submit the registration application fee (\$100) and register with the department on a form prescribed by the department. Cannabis found to have a measured delta-9 THC content greater than three-tenths percent on a dry weight basis will be subject to forfeiture and destruction, without compensation.</i> |
| LB663 | Friesen | | Revenue 02/21/2019 | Select File 04/15/2019 Friesen Priority Bill | Change provisions relating to Nebraska adjusted basis <i>77-118 (1) Nebraska adjusted basis shall mean the adjusted basis of property as determined under the Internal Revenue Code increased by the total amount allowed under the code for depreciation or amortization or pursuant to an election to expense depreciable property under section 179 of the code. (2) For purchases of depreciable personal property occurring on or after January 1, 2018, if similar personal property is traded in as part of the payment for the newly acquired property, the Nebraska adjusted basis shall be the remaining federal tax basis of the property traded in, plus the additional amount that was paid by the taxpayer for the newly acquired property.</i> |
| LB686 | Lathrop | | Judiciary 03/27/2019 | In Committee 01/25/2019 Judiciary Priority Bill | Change provisions relating to correctional system emergencies <i>Under LB686, the term operational capacity no longer is a defined term. The term population is amended to mean the actual number of inmates assigned to the Department of Corrections. As before, until July 1, 2020, the Governor may declare a correctional system overcrowding emergency whenever the director certifies that the department's inmate population is over one hundred forty percent of design capacity. Beginning July 1, 2020, and until December 31, 2020, a correctional system overcrowding emergency shall exist whenever the director certifies that the department's inmate population is over one hundred forty percent of design capacity. The director shall so certify within thirty days after the date on which the population first exceeds one hundred forty percent of design capacity. Beginning January 1, 2021, and until June 30, 2021, a correctional system overcrowding emergency shall exist whenever the director certifies that the department's inmate population is over one hundred thirty-five percent of design capacity. The director shall so certify within thirty days after the date on which the population first exceeds one hundred thirty-five percent of design capacity. Beginning July 1, 2021, and until December 31, 2021, a correctional system overcrowding emergency shall exist whenever the director certifies that the department's inmate population is over one hundred thirty percent of design capacity. The director shall so certify within thirty days after the date on which the population first exceeds one hundred thirty percent of design capacity. Beginning January 1, 2022, a correctional system overcrowding emergency shall exist whenever the director certifies that the department's inmate population is over one hundred twenty-five percent of design capacity. The director shall so certify within thirty days after the date on which the population first exceeds one hundred twenty-five percent of design capacity. During a correctional system overcrowding emergency, the Governor shall take immediate action to reduce the prison population. Further, during an overcrowding emergency, the Board of Parole shall immediately consider or reconsider committed offenders eligible for parole who have not been released on parole. The board shall order the release of each committed offender unless it is of the opinion that such release should be deferred because:</i> a) The board has determined that it is more likely than not that the committed offender will not conform to the conditions of parole; b) The board has determined that release of the committed offender would have a very significant and quantifiable effect on institutional discipline; or c) The board has determined that there is a very substantial risk that the committed offender will commit a violent act against a person. |

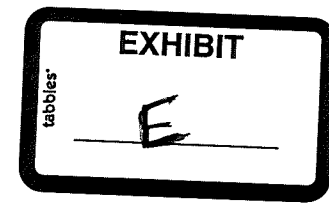
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| LB690 | Cavanaugh | | Judiciary 03/06/2019 | In Committee 01/25/2019 Speaker Priority Bill | Adopt the Healthy Pregnancies for Incarcerated Women Act <i>This bill intends to adopt the Healthy Pregnancies for Incarcerated Women Act. A detention facility shall not use restraints on a prisoner or detainee known to be pregnant, including during labor, delivery, or postpartum recovery or during transport to a medical facility or birthing center, unless the administrator makes an individualized determination that there are extraordinary circumstances where the administrator makes an individualized determination that there is a substantial flight risk or some other extraordinary medical or security circumstance that dictates restraints be used to ensure the safety and security of the prisoner or detainee known to be pregnant, the staff of the detention facility or medical facility, other prisoners or detainees, or the public, except that:</i> a) If the doctor, nurse, or other health professional treating the prisoner or detainee known to be pregnant requests that restraints not be used, any detention facility employee accompanying the prisoner or detainee shall immediately remove all restraints; b) Under no circumstances shall leg or waist restraints be used on the prisoner or detainee known to be pregnant; AND c) Under no circumstances shall any restraints be used on any prisoner or detainee in labor or during childbirth. The bill further elucidates the manner and circumstances where restraints may (not) be used, and creates a cause of action for making whole a detainee harmed by the violation of the rule, including reasonable attorney's fees and, potentially, punitive damages. On or before October 1, 2019, each detention facility in this state shall adopt and promulgate rules and regulations to carry out the Healthy Pregnancies for Incarcerated Women Act. A detention facility may also adopt and promulgate rules and regulations developed by the Jail Standards Board or the Nebraska Commission on Law Enforcement and Criminal Justice. |
| LB693 | Halloran | | Transportation and Telecommunications 02/19/2019 | Select File 04/17/2019 Halloran Priority Bill | Prohibit the selling, renting, or conveying of telephone numbers <i>LB693 creates the Neighbor Spoofing Protection Act. The act requires that no person shall sell, rent, or convey any interest in a telephone number to any out-of-state person unless such telephone number is listed or available from directory assistance to the general public so that a member of the general public could determine the source of the telephone number by contacting his or her telecommunications provider. No person shall, in connection with any telecommunications service or IP-enabled voice service, cause any caller identification service to knowingly transmit misleading or inaccurate caller identification information with the intent to defraud, cause harm, or wrongfully obtain anything of value. Public Service Commission penalties, after hearing, may be imposed, but, shall not exceed \$2,000. Every violation within the state shall be considered a separate and distinct violation.</i> |
| LB700 | Bostelman | Monitor | Natural Resources 03/06/2019 | General File 04/05/2019 Natural Resources Priority Bill | Provide for decommissioning and reclamation of a wind energy conversion system <i>Under LB700, any person owning, operating, or managing a wind energy conservation system in this state shall be responsible for all decommissioning or reclamation costs necessary for removal of such system, including the removal of any aboveground equipment and restoration of the land to its natural state. For purposes of this section reclamation means restoration of the area on which a wind energy conservation system is constructed to the condition that existed prior to construction.</i> |
| LB713 | Vargas | | Executive Board 02/28/2019 | Final Reading 04/15/2019 Executive Board Priority Bill | Provide for long-term analyses from the Legislative Fiscal Analyst <i>Here, a mandate would be added to the Legislative Fiscal Analyst duties, such that, in addition to the already legislated duties, the analyst shall provide the following cycle of analyses of long-term fiscal sustainability, beginning, in FY2020-21: i. In even-numbered years, the joint revenue volatility report required under section 50-419.02; ii. In odd-numbered years, a budget stress test comparing estimated future revenue to and expenditure from major funds and tax types under various potential economic conditions; AND iii. Every four years, a long-term budget for programs appropriated for major funds and tax types. Also under LB713, the Legislative Fiscal Analyst's revenue-forecasting information shall include, in addition to the already legislated duties, the estimated revenue receipts for each year of the following biennium, including comparisons of current estimates for: i. Each major tax type to long-term trends for that tax type, ii. Federal fund receipts to long-term federal fund trends; AND iii. Tax collections and federal fund receipts to long-term trends.</i> |

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| LB720 | Kolterman | | Revenue 03/06/2019 | In Committee 01/25/2019 Kolterman Priority Bill | Adopt the ImagiNE Nebraska Act and provide tax incentives <i>Under LB720, the Legislature finds that it is the policy of this state to modernize its economic development platform in order to (1) encourage new businesses to relocate to Nebraska, (2) encourage existing businesses to remain and grow in Nebraska, (3) encourage the creation and retention of new, high-paying jobs in Nebraska, (4) attract and retain investment capital in Nebraska, (5) develop the Nebraska workforce, (6) simplify the administration of the tax incentive program created in the ImagiNE Nebraska Act for both businesses and the state, and (7) improve the transparency and accountability of such program. SECTION 28 of the Act describes the application process for a taxpayer to request an agreement. If the director fails to make his or her determination within the prescribed ninety-day period, the application is deemed approved. Within ninety days after approval of the application, the director shall prepare and deliver a written agreement to the taxpayer for the taxpayer's signature. The taxpayer and the director shall enter into a written agreement. The taxpayer shall agree to increase employment or investment at the qualified location or locations, report wage and hours data at the qualified location or locations to the Department of Labor annually, and report all qualified property at the qualified location or locations to the Property Tax Administrator. The director, on behalf of the State of Nebraska, shall agree to allow the taxpayer to use the incentives contained in the ImagiNE Nebraska Act. The application, and all supporting documentation, to the extent approved, shall be considered a part of the agreement. There shall be no new applications for incentives filed by a taxpayer after December 31, 2029.</i> |
| LR14CA | Wayne | | Urban Affairs 03/05/2019 | Final Reading 04/15/2019 Urban Affairs Priority Bill | Constitutional amendment to authorize municipalities to pledge property taxes for up to twenty years if more than one-half of the property in a redevelopment project is extremely blighted <i>Extends the constitutional provision regarding tax increment financing from fifteen years to not exceed twenty years if more than one-half of the property in the project area is designated as extremely blighted. During Select File debate, AM1255 was adopted that included a provision that stated that extreme blight will be determined by a high rate of unemployment combined with a high poverty rate as determined by law.</i> |

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| LB4 | Stinner | | Revenue 01/25/2019 | Final Reading 03/05/2019 | Change mileage reimbursement and filing fees under the Tax Equalization and Review Commission Act <i>LB4 mandates that because of the commission shall have three commissioners, one from each congressional district, and because a commissioner shall be a qualified voter and resident of the state and a domiciliary of the district he or she represents each commissioner shall be reimbursed for mileage for actual round-trip travel from the commissioner's residence to the state office building in Lincoln or to the location of any hearing or other official business of the commission. Reimbursement requests shall be based on the rate established by the Department of Administrative Services. Funds expended for parking may be requested in addition to mileage. Also, LB4 mandates that when an appeal or petition is filed with the commission regarding the taxable value of a parcel of real property, the filing fees shall be: Forty dollars (\$40) if the taxable value of the parcel is less than two hundred fifty thousand dollars (\$0-249,999) ; Fifty dollars (\$50) if the taxable value of the parcel is at least two hundred fifty thousand dollars but less than five hundred thousand dollars (\$250,000-\$499,999); Sixty dollars (\$60) if the taxable value of the parcel is at least five hundred thousand dollars but less than one million dollars (\$500,000-\$999,999); or Eighty-five dollars (\$85) if the taxable value of the parcel is at least one million dollars (\$1,000,000+). For any appeal or petition filed with the commission not regarding the taxable value of a parcel of real property, the filing fee shall be forty dollars (\$40). No filing fee (\$0) shall be required for an appeal by a county assessor, the Tax Commissioner, or the Property Tax Administrator acting in his or her official capacity or a county board of equalization acting in its official capacity.</i> |
| LB9 | Blood | | Government, Military and Veterans Affairs 02/21/2019 | General File 03/05/2019 | Prohibit cities, counties, and villages from taxing or regulating distributed ledger technology <i>Designed to prohibit cities, villages, and counties from taxing or otherwise regulating the use of distributed ledger technology, which is a technology that is a uniformly ordered, redundantly maintained electronic record of transactions, or other data, validated by the use of cryptography.</i> |
| LB11 | Blood | Support | Urban Affairs 01/29/2019 | Approved by Governor 03/12/2019 | Provide for interlocal agreements regarding nuisances <i>Intended to provide for interlocal agreements between any city or village and the county where it is located to abate, remove, or prevent nuisances. The governing body of such city or village and the county board of such county shall first approve such interlocal agreement by ordinance or resolution.</i> |
| LB13 | Blood | | Revenue 01/25/2019 | General File 02/22/2019 | Provide a sales tax exemption for breast pumps and related supplies and exempt breast-feeding from public indecency offenses <i>LB13 is creates an exemption from the public indecency offenses, that is it shall not be a violation for an individual to breast-feed a child in a public place. Also, it proscribes sales and use taxes sale, lease, or rental of and the storage, use, or other consumption of breast pump and breast pump collection and storage supplies (caps, tubes, pump kits, etc.).</i> |
| LB17 | Briese | | Judiciary 01/31/2019 | In Committee 01/14/2019 | State a right of juveniles who have a parent with a disability <i>Designed to assure the right of each juvenile to be parented by his or her parent, which shall not be abridged based solely on a disability of the parent.</i> |
| LB20 | Briese | Oppose | Government, Military and Veterans Affairs 01/24/2019 | In Committee 01/14/2019 | Require voter approval of public building commission bonds <i>Designed to require approval by the voters for the issuance of bonds by public building commissions and to repeal the original provision.</i> |
| LB23 | Kolterman | | Urban Affairs 02/05/2019 | Select File 04/09/2019 Speaker Priority Bill | Change the Property Assessed Clean Energy Act <i>Designed to change legislative findings and to change provisions relating to requirements for ordinances or resolutions, assessment contracts, and duties of municipalities regarding energy efficiency.</i> |
| LB28 | Kolterman | | Judiciary 01/24/2019 | In Committee 01/14/2019 | Authorize damages for property taxes and special assessment paid on property lost through adverse possession <i>Intended to authorize damages in causes of action arising on or after January 1, 2020, for property taxes and special assessments paid on property lost through adverse possession.</i> |

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| LB32 | Kolterman | | Nebraska Retirement Systems 01/29/2019 | Approved by Governor 03/12/2019 | Change defined contribution benefit investment options as prescribed under the County Employees Retirement Act and State Employees Retirement Act <i>Designed to change defined contribution benefit investment options as prescribed under the County Employees Retirement Act and State Employees Retirement Act on or after January 1, 2021, which shall include, but not be limited to: an investor select account, a stable return account, an equities account, a fixed income account, and a life-cycle fund.</i> |
| LB33 | Kolterman | | Nebraska Retirement Systems 01/22/2019 | Approved by Governor 03/06/2019 | Change various provisions relating to retirement and the Nebraska Investment Council and the Public Employees Retirement Board <i>Designed to change written plan of action deadlines for the Nebraska Investment Council and the Public Employees Retirement Board (prior to 2020, and by April 10 of each year beginning in 2020). The bill also limits the information obtained by the board of trustees that can be disclosed as public information to name, retirement commencement and ending dates.</i> |
| LB34 | Kolterman | | Nebraska Retirement Systems 02/05/2019 | Passed with E-Clause 04/11/2019 Nebraska Retirement Systems Priority Bill | Change various retirement provisions <i>Designed to eliminate provisions relating to benefits payable after the filing of a grievance or appeal and change provisions relating to employee reinstatement under the County Employees Retirement Act and State Employees Retirement Act, specifically the bill proposes to eliminate the repayment of the value of the amount received from his or her employee account or member cash balance account.</i> |
| LB35 | Kolterman | | Nebraska Retirement Systems 02/05/2019 | In Committee 01/14/2019 | Change provisions relating to reemployment, reinstatement, repayment, and age eligibility for certain members under the County Employees Retirement Act and State Employees Retirement Act <i>Designed to change provisions relating to reemployment, reinstatement, repayment, and age eligibility (proposed to be 18 years of age) regarding certain retirement system members under the County Employees Retirement Act and State Employees Retirement Act. To become operative January 1, 2020.</i> |
| LB38 | Hilkemann | | Transportation and Telecommunications 02/05/2019 | In Committee 01/14/2019 | Provide for one license plate and In Transit decal per vehicle <i>Designed to provide for one license plate and In Transit decal per vehicle; to change provisions relating to license plates; to eliminate obsolete provisions.</i> |
| LB42 | Hilkemann | | Banking, Commerce and Insurance 01/28/2019 | Approved by Governor 03/12/2019 | Provide certain responsibilities and a duty under the Condominium Property Act and a duty under the Nebraska Condominium Act <i>Designed to create responsibility for maintenance, repair, and replacement of common elements in the association of co-owners and board of administrators, or other body governing the condo. As well as to require the board of administrators or other administrative body under the Condominium Property Act for the yearly (on or before December 31) filing of the names and addresses of the current officers of the board with the county clerk, and the filing fees (not more than \$25).</i> |
| LB43 | Bolz | | Judiciary 02/22/2019 | In Committee 01/14/2019 | Adopt the Sexual Assault Survivors' Bill of Rights Act <i>Designed to adopt the Sexual Assault Survivors' Bill of Rights Act, which includes, among other things, the survivor's right to consult with and have present an advocate of his or her choosing during medical evidentiary or physical examination (regardless of whether or not said right has been previously waived), the right to a free forensic medical examination, the right to shower at no cost if the facilities are available, right to consult with or have an advocate available during an interview by police/prosecution/defense, the right to be interviewed by an interviewer the gender of the survivor's choosing, and to and interpreter for differences regarding primary language.</i> |
| LB47 | Chambers | | Judiciary 01/25/2019 | IPP (Killed) 02/01/2019 | Change provisions relating to when a grand jury report may be made public <i>Designed allow for a grand jury report may be made public only after all persons indicted have been adjudicated in district court, or when required by statute, or when the judge of the district court finds that such a release will exonerate a person or persons who have requested such a release.</i> |

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| LB48 | Stinner | | Natural Resources 02/13/2019 | Approved by Governor 03/21/2019 | Change provisions relating to sufficient cause for nonuse of a water appropriation <i>Designed to change provisions relating to a finding of sufficient cause for nonuse of a water appropriation, namely, to add the following sufficient cause: "The land subject to the appropriation is under an acreage reserve program or production quota or is otherwise withdrawn from use as required for participation in any federal, state, or natural resources district program...OR... such land was previously under such a program but currently is not under such a program and there have been not more than five consecutive years of nonuse on such land subsequent to when that land was last under such program."</i> |
| LB50 | Vargas | | Revenue 01/23/2019 | In Committee 01/14/2019 | Change individual income tax brackets and rates <i>Increases income tax also creates a one percent (1%) tax rate on that portion of a taxpayer's Nebraska taxable income in excess of one million dollars and, a two percent (2%) tax rate on that portion of a taxpayer's Nebraska taxable income in excess of two million dollars.</i> |
| LB53 | Scheer | | Natural Resources 02/14/2019 | In Committee 01/14/2019 | Change and provide duties for landowners or their tenants relating to removal of a blockage or obstruction in a watercourse and provide for court costs and attorney's fees <i>LB53 mandates landowners or their tenants removal of a blockage or an obstruction in a watercourse, slough, or drainage ditch or drainage course whenever such blockage or obstruction is caused by any of the acts of such landowner or tenant or with his or her knowledge or consent and to do so at least once a year between March 1st and April 15th, and, between April 15th and the following March 1st within thirty days after notification of such blockage or obstruction by a landowner or tenant having the same watercourse, slough, drainage ditch or drainage course running through the land owned or occupied by such landowner or tenant. Any person violating the above rule will be guilty of a misdemeanor and upon conviction shall be fined up to \$10 and be liable for all damages caused by reason of such obstruction, including court costs and reasonable attorney's fees if: the person was properly notified at least 10 days before the filing of a complaint relating to the March 1st to April 15th time-frame, or if the person was properly notified at least 10 days before the filing of a complaint but after the thirty-day period provided for above</i> |
| LB54 | Lowe | | Judiciary 02/28/2019 | In Committee 01/14/2019 | Change provisions relating to carrying a concealed weapon <i>LB54 creates an exemption to the carrying a concealed weapon statute. The statute would now allow for possessing, carrying, transporting, shipping, or receiving a firearm for any lawful purpose to or from any place where such firearm may be lawfully possessed or carried by a person if such firearm is unloaded and stored in a case and such person is not otherwise prohibited by state or federal law from possessing, carrying, transporting, shipping, or receiving a firearm. Here, "case" means case means (i) a hard-sided or soft-sided box, container, or receptacle intended or designed for the purpose of storing or transporting a firearm or (ii) the firearm manufacturer's original packaging.</i> |
| LB55 | Lowe | | Judiciary 01/24/2019 | Approved by Governor 03/12/2019 | Authorize persons eighteen years of age to acquire or convey title to real property <i>LB55 would authorize persons eighteen years of age to acquire or convey title to real property</i> |
| LB56 | Lowe | | General Affairs 01/28/2019 | Approved by Governor 03/12/2019 | Change special designated licensure provisions under the Nebraska Liquor Control Act <i>Holders of catering licenses may seek a special designated license for the delivery, sale or dispensing of alcohol at a specific date/location. Application may be made by for such special event licensing and must be made at least 21 days prior to the event, unless the local governing body has established an expedited process for such applications, in which case the application shall be filed at least twelve days prior to the event. License can be delivered electronically.</i> |
| LB58 | Morfeld | | Judiciary 02/28/2019 | In Committee 01/14/2019 | Adopt the Extreme Risk Protection Order Act <i>Under LB58 a petitioner may file for an extreme risk protection order, requesting such order be issued ex parte to the respondent and without prior notice to the respondent, by including in the petition detailed allegations based on personal knowledge that the respondent poses a significant risk of causing personal injury to self or others in the near future by having in his or her custody or control, purchasing, possessing, or receiving a firearm. The court shall hold a hearing on a petition for an ex parte extreme risk protection order on the day the petition is filed or on the judicial day immediately following the day the petition is filed. If the court finds reasonable cause, the extreme risk protection order shall issue ex parte as a temporary order. Upon notice of such an order, Respondent has five days to request a show-cause hearing, the court must calendar the such a requested hearing to be held within thirty days after receipt of the request. If the Respondent fails to appear at the show-cause hearing or fails to defeat a preponderance of the Petitioner's evidence, the court shall issue a final extreme risk protection order. The clerk of the court would be responsible for providing two certified copies to the Petitioner, as well as copies to law enforcement.</i> |

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| LB59 | Cavanaugh | | Health and Human Services 03/06/2019 | Final Reading 04/15/2019 Speaker Priority Bill | Change investigation and reporting provisions under the Children's Residential Facilities and Placing Licensure Act <i>LB59 is a bill for an amendment relating to the Children's Residential Facilities and Placing Licensure Act. Any person may submit a complaint to the department and request investigation of an alleged violation of the Act or rules and regulations adopted and promulgated under the act. The department shall review all complaints, including complaints of abuse and neglect from professionals, and determine whether to conduct an investigation within five working days after receiving the complaint. If such an investigation is conducted, an investigation report shall be issued within thirty days after the determination is made to conduct the investigation.</i> |
| LB63 | Groene | Monitor | Revenue 01/24/2019 | Approved by Governor (E-Clause) 03/12/2019 | Change tax levy provisions relating to rural and suburban fire protection districts and change the Mutual Finance Assistance Act <i>Under LB63, beginning July 1, 2016, rural and suburban fire protection districts may levy a maximum levy of ten and one-half cents per one hundred dollars of taxable valuation of property subject to the levy if such district is located in a county that had a levy in the previous year of at least forty cents per one hundred dollars of taxable valuation of property subject to the levy OR such district had a levy request in any of the three previous years and the county board of the county in which the greatest portion of the valuation of such district is located did not authorize any levy authority to such district in such year. If a mutual finance organization qualifies for assistance under this section and one or more rural or suburban fire protection districts or cities or villages fail to levy a tax rate that complies with the Mutual Finance Assistance Act, as required under a mutual finance organization agreement, the mutual finance organization shall be disqualified for assistance in the following year and each subsequent year until the year following any year for which all districts and cities and villages in the mutual finance organization levy a tax rate required by a mutual finance organization agreement. LB63 further asserts that the members of the board of directors of a rural or suburban fire protection district may receive up to fifty dollars (\$50) for each meeting of the board. (Which used to be capped at \$25).</i> |
| LB67 | Hansen | | Urban Affairs 01/22/2019 | Approved by Governor 03/06/2019 | Change provisions relating to determination of municipality population thresholds and references to cities, villages, and governing bodies <i>Under LB67, the population of a city under the Nebraska Trust Company Act shall be the population as determined by the most recent federal decennial census OR the most recent revised certified count by the United States Bureau of the Census. This bill also changes the governing body of counties from the county commissioners to the county board. Members of the governing body of a village are now referred to as members of the "village board of trustees".</i> |
| LB68 | Hansen | | Urban Affairs 02/19/2019 | General File 03/04/2019 | Change provisions of the Business Improvement District Act as prescribed <i>LB68 addresses the Business Improvement District Act. Hearings must be called by city council now not only when simply expanding the district's boundaries, but now under LB68, hearings are required after any change in the boundaries have been proposed or any change the functions or provisions of an existing business improvement district have been proposed. If a city council has not acted to call a hearing to change the boundaries or change the functions or provisions of an existing business improvement district, it shall do so when presented with a petition signed by the users of thirty percent of space in a business area proposed to be added to or removed from an existing improvement district where an occupation tax is imposed, or by the record owners of thirty percent of the assessable front footage in a portion of a business area proposed to be added to or removed from an existing business improvement district, or if the recommendation is to change the functions or provisions of an existing business improvement district, by the record owners of thirty percent of the existing business improvement district.</i> |
| LB71 | Hansen | | Judiciary 01/23/2019 | Approved by Governor 03/12/2019 | Eliminate a cause of action for damages for shoplifting <i>The rule relating to small claims court causes of action that says no party shall file more than two claims within any calendar week nor more than ten claims in any calendar year now applies also to shoplifting, which it did not before.</i> |
| LB72 | Hansen | | Government, Military and Veterans Affairs | Withdrawn 01/18/2019 | Provide for nonpartisan election of county officers <i>Under LB72, each county Assessor, county sheriff, county treasurer, county attorney, public defender, clerk of the district court, county surveyor, county engineer, county commissioners, as well as the county supervisors—shall be elected on the nonpartisan ballot rather than the partisan ballot.</i> |
| LB76 | Williams | | Revenue 02/08/2019 | General File 03/13/2019 | Change provisions relating to the nameplate capacity tax <i>"Nameplate capacity" means the capacity of a renewable energy generation facility to generate electricity as measured in megawatts, including fractions of a megawatt. LB76 adds the specificity that "nameplate capacity" shall be determined based on the facility's alternating current capacity.</i> |

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| LB77 | Williams | | Banking, Commerce and Insurance 01/22/2019 | Approved by Governor 03/06/2019 | Change provisions of the Real Property Appraiser Act and the Nebraska Appraisal Management Company Registration Act |

"Education providers", that provide appraiser training or education, shall no longer as a technical term include simply any person that provides appraiser qualifying or continuing training or education. Specifically, "education provider" is proposed to mean: Any real property appraisal or real estate related organization, proprietary school, accredited degree-awarding community college, college, or university, state or federal agency, or other such provider that may be approved by the Real Property Appraiser Board that provides appraiser training or education. The one licensed real estate broker board member that is selected at large no longer would need to also hold a credential as a licensed or certified real property appraiser. Three members of the board, at least two of whom are real property appraisers, shall constitute a quorum.

The Real Property Appraiser Board- approved qualifying education courses shall now be conducted by education providers as prescribed by the board. Such courses shall include a proctored, closed-book examination, and the degree so earned upon successful completion and passing of said examination shall be conferred within the five-year period immediately preceding submission of any application.

The scope of practice for the trainee real property appraiser shall be limited to the appraisal of the types of real property or real estate that the supervisory certified real property appraiser is permitted to appraise by his or her current credential and that the supervisory appraiser is competent to appraise.

To qualify for a credential as a licensed residential real property appraiser, an applicant shall: Be at least nineteen years of age; Hold a high school diploma or a certificate of high school equivalency or have education acceptable to the Real Property Appraiser Board; Have successfully completed and passed examination for no fewer than one hundred fifty class hours in Real Property Appraiser Board-approved qualifying education courses conducted by education providers as prescribed by rules and regulations of the Real Property Appraiser Board and completed the fifteen-hour National Uniform Standards of Professional Appraisal Practice Course. Each course shall include a proctored, closed-book examination pertinent to the material presented; or hold a bachelor's degree or higher in real estate from an accredited degree-awarding college or university that has had all or part of its curriculum approved by the Appraiser Qualifications Board as required core curriculum or the equivalent as determined by the Appraiser Qualifications Board. If the degree in real estate or equivalent as approved by the Appraiser Qualifications Board does not satisfy all required qualifying education for credentialing, the remaining class hours shall be completed in Real Property Appraiser Board-approved qualifying education; Have no fewer than one thousand hours of experience (down from two thousand hours) that occurred during a period no fewer than six months (down from twelve months);,; Comply with the filing requirements as before, such as proper fingerprinting, etc.

To qualify for a credential as a certified residential real property appraiser, a licensed residential real property appraiser shall: Meet the postsecondary educational requirements—or—have held a credential as a licensed residential real property appraiser for a minimum of five years, AND Not have been subject to a nonappealable disciplinary action by the board or any other jurisdiction, which action limited the real property appraiser's legal eligibility to engage in real property appraisal activity within five years immediately preceding the date of application for the certified residential real property appraiser credential, AND

- Successfully complete and pass proctored, closed-book examinations for no fewer than fifty additional class hours in board-approved qualifying education courses conducted by education providers as prescribed by rules and regulations of the board, or hold a bachelor's degree in real estate from an accredited degree-awarding college or university, AND*
- Meet the experience requirements.*

To qualify for a credential as a certified general real property appraiser, a licensed residential real property appraiser shall:

- Meet the postsecondary educational requirements,*
- Successfully complete and pass proctored, closed-book examinations for no fewer than one hundred fifty additional class hours in board-approved qualifying education courses conducted by education providers as prescribed by rules and regulations of the board, or hold a bachelor's degree in real estate from an accredited degree-awarding college or university or equivalent, AND*
- Meet the experience requirements.*

To qualify for a credential as a certified residential real property appraiser, an applicant shall:

- Be at least nineteen years of age,*
- Hold a bachelor's degree, or higher, from an accredited degree-awarding college or university,*
- Hold an associate's degree from an accredited degree-awarding community college, college, or university in the study of business administration, accounting, finance, economics, or real estate;*
- Successfully complete thirty semester hours of college-level education from an accredited degree-awarding community college, college, or university that includes:*
 - o Three semester hours in each of the following: English composition; microeconomics; macroeconomics; finance; algebra, geometry, or higher mathematics; statistics; computer science; business law or real estate law; and*
 - o Three semester hours each in two elective courses in any of the topics listed in subdivision (b)(iii)(A), or in accounting, geography, agricultural economics, business management, or real estate;*

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| | | | | | <ul style="list-style-type: none"> • Successfully complete thirty semester hours of College-Level Examination Program from an accredited degree-awarding community college, college, or university that includes three semester hours in each of the following subject matter areas: College algebra; college composition; college composition modular; college mathematics; principles of macroeconomics; principles of microeconomics; introductory business law; and information systems; or • Successfully complete any combination that ensures coverage of all topics and hours identified. <p><i>(Rules exist for equivalency if an individual's degree is from a foreign country.)</i></p> |
| LB79 | Friesen | | Transportation and Telecommunications 01/22/2019 | Approved by Governor 03/06/2019 | <p>Adopt and update references to federal transportation laws and allow for electronic images of certain registration certificates</p> <p><i>In the case of an apportionable vehicle, the registration certificate may be displayed as a legible paper copy or electronically as authorized by the department.</i></p> <p><i>Registration fees credited to the Motor Carrier Services Division Distributive Fund pursuant to section 60-3,198 and remaining in such fund at the close of each calendar month shall be remitted to the State Treasurer for credit as follows: (a) Three percent of thirty percent of such amount shall be credited to the Department of Revenue Property Assessment Division Cash Fund; (b) the remainder of such thirty percent shall be credited to the Motor Vehicle Tax Fund; and (c) seventy percent of such amount shall be credited to the Highway Trust Fund.</i></p> <p><i>Regulations implemented from federal acts and regulations shall be done as such acts and regulations existed on January 1, 2019.</i></p> |
| LB80 | Friesen | | Transportation and Telecommunications 01/28/2019 | Approved by Governor 03/13/2019 | <p>Change motor vehicle identification inspection provisions</p> <p><i>Each county sheriff shall establish a process to enter into an agreement with any franchisee licensed under the Motor Vehicle Industry Regulation Act with a franchise location in the county in which the sheriff has jurisdiction to collect information for the identification inspection on motor vehicles which are in the inventory of the franchisee and which are at a franchise location in such county. The agreement shall require that the franchisee provide the required fee, a copy of the documents evidencing transfer of ownership, and the make, model, vehicle identification number, and odometer reading in a form and manner prescribed by the county sheriff, which shall include a requirement to provide a photograph or digital image of the vehicle, the vehicle identification number, and the odometer reading. The county sheriff shall complete the identification inspection as required using such information and return to the franchisee the statement that an identification inspection has been conducted for each motor vehicle. If the information is incomplete or if there is reason to believe that further inspection is necessary, the county sheriff shall inform the franchisee. If the franchisee knowingly provides inaccurate or false information, the franchisee shall be liable for any damages that result from the provision of such information. The franchisee shall keep the records for five years after the date the identification inspection is complete.</i></p> |
| LB82 | Friesen | | Transportation and Telecommunications 01/22/2019 | Approved by Governor (E- Clause) 03/12/2019 | <p>Change provisions relating to contracts and state aid for bridges, land acquisition for state highways, functional classification, minimum standards, six-year and one-year plans, and distribution of funds and to change and provide duties as prescribed</p> <p><i>No longer shall the total costs of all contracts for bridge erection or repair, approaches thereto, culverts, or road improvements in excess of twenty thousand dollars be included in the annual reports to the Board of Public Roads Classifications and Standards. The Board of Public Roads Classifications and Standards no longer needs to consider bridge replacement applications during certain specific months (previously required in June and December each year). The Board of Public Roads Classifications and Standards shall develop and adopt the specific criteria for each functional classification, after public hearing. Following their adoption, the board shall provide an electronic copy of such criteria to the Secretary of State and the Clerk of the Legislature. The board shall also provide an electronic notification of such criteria to the appropriate representative of each county and each incorporated municipality and to the Director-State Engineer.</i></p> <p><i>In cooperation with the Department of Transportation, counties, and municipalities, the board is authorized to develop, support, approve, and implement programs and project strategies that provide additional flexibility in the design and maintenance standards. Once a program is established, the board shall allow project preapproval for all projects that conform to the agreed-upon program. The programs shall be set out in memorandums of understanding or guidance documents and may include, but are not limited to, the following:</i></p> <p><i>a) Practical design, flexible design, or similar programs or strategies intended to focus funding on the primary problem or need in constructing projects that will not meet all the standards but provide substantial overall benefit at a reasonable cost to the public,</i></p> <p><i>b) Asset preservation or preventative maintenance programs and strategies that focus on extending the life of assets such as, but not limited to, pavement and bridges that may incorporate benefit cost, cost effectiveness, best value, or lifecycle analysis in determining the project approach and overall benefit to the public; and</i></p> <p><i>c) Context sensitive design programs or similar programs that consider the established needs and values of a county, municipality, community, or other connected group to enable projects that balance safety while making needed improvements in a manner that fits the surroundings and provides overall benefit to the public.</i></p> |

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| | | | | | <p>To encourage unified operations, counties and municipalities may contract between themselves to administer all phases of their road and street programs without filing such contracts with the Board of Public Roads.</p> <p>1. The Department of Transportation and each county and municipality shall develop, adopt, maintain as a public record, and annually update a long-range, six-year plan or program of highway, road, and street improvements based on priority of needs and calculated to contribute to the orderly development of an integrated statewide system of highways, roads, and streets. The department and each county and municipality shall annually certify compliance with the requirements of this section to the Board of Public Roads Classifications and Standards using the certification form developed by the board pursuant to section 39-2120. Each county and municipality shall annually develop, adopt, and maintain as a public record a one-year plan or program for specific highway, road, or street improvements for the current year. No plan or program will be adopted until after public hearing thereon and its approval by the governing body. Each county and municipality shall schedule and hold the public hearing each year, and such hearing may be held prior to or in conjunction with that entity's annual public hearing on its proposed budget statement in any year such budget statement hearing is held according to law. Each county and municipality shall annually certify compliance with the requirements of this section to the Board of Public Roads Classifications and Standards using the certification form developed by the board. If the county or municipality complies within a six-month period it shall receive the money in escrow, but after six months, if the county or municipality fails to comply, the money in the escrow account shall be lost to the county or municipality and shall be distributed to other counties or municipalities, as appropriate, in the manner provided by law for allocation of highway-user revenue.</p> <p>The Board of Public Roads Classifications and Standards shall develop and schedule for implementation a certification form for annual filing by the Department of Transportation and each county and municipality. The certification for shall include:</p> <p>1) A statement from the department and each county or municipality that it has developed, adopted, and included in its public records the plans or programs required by sections 39-2115 to 39-2119;</p> <p>2) A statement that the department and each county or municipality:</p> <ul style="list-style-type: none"> a. Meets the standards or programs of design, construction, and maintenance for its highways, roads, or streets; b. Expends all tax revenue for highway, road, or street purposes in accordance with approved plans and standards, including county and municipal tax revenue as well as highway-user revenue allocations; and c. Uses a system of revenue and cost accounting which clearly includes a comparison of receipts and expenditures for approved budgets, plans, and programs; d. Uses a system of budgeting which reflects uses and sources of funds in terms of plans, programs, and accomplishments; e. Uses an accounting system including an inventory of machinery, equipment, and supplies; and f. Uses an accounting system that tracks equipment operation costs; <p>3) The information required under subsection (2) of section 39-2510 or subsection (2) of section 39-2520, when applicable. The certification by the department shall be signed by the Director- State Engineer. The certification by each county and municipality shall be signed by the board chairperson or mayor and shall include a copy of the resolution or ordinance of the governing body of the county or municipality authorizing the signing of the certification form.</p> <p>The certification form shall be filed annually by the Department of Transportation by July 31 and by each county and municipality by October 31.</p> <p>The county or municipal county shall determine the amount of revenue other than sales and use tax revenue derived from motor vehicles, trailers, or semitrailers that is to be expended for the purposes listed in subsection (1) of this section and (ii) the amount of sales and use taxes expected to be collected from sales of motor vehicles, trailers, and semitrailers for that year. The county or municipal county shall create and maintain such determination as a public record and certify the determination pursuant to law.</p> |
| LB83 | Wayne | | Government, Military and Veterans Affairs 03/06/2019 | In Committee 01/14/2019 | Provide for restoration of voting rights upon completion of a felony sentence or probation for a felony |
| | | | | | <p>LB83 allow for the restoration of an individual's voting rights immediately upon completion of that person's felony sentence or successful completion of probation for a felony, rather than after the two-year waiting period necessary under previous law.</p> |
| LB86 | Wayne | | Revenue 01/25/2019 | General File 03/19/2019 Wayne Priority Bill | Change provisions relating to the allocation of the Affordable Housing Trust Fund and the collection and remittance of the documentary stamp tax |
| | | | | | <p>Creates a new category for the Documentary Stamp Tax for properties in excess of \$1,000,000 at 3.25. Moves money around according to a new formula and creates a category of extremely blighted property to move some of the money into.</p> |
| LB87 | Wayne | | Urban Affairs 02/19/2019 | Final Reading 04/15/2019 Speaker Priority Bill | Provide funding in opportunity zones designated pursuant to federal law |
| | | | | | <p>First priority in allocating funds from the Affordable Housing Trust Fund for use by the Department of Economic Development those projects which are located in whole or in part within an enterprise zone designated pursuant to the Enterprise Zone Act or an opportunity zone designated pursuant to the federal Tax Cuts and Jobs Act, Public Law 115-97, serve the lowest income occupant, and are obligated to serve qualified occupants for the longest period of time.</p> |

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| LB89 | Wayne | | Judiciary 03/20/2019 | In Committee 01/14/2019 | Change certain marijuana penalties <i>Unlawful knowing or intentional manufacture, delivery, or possession with intent to manufacture or deliver a controlled substance or a counterfeit controlled substance shall be guilty of a Class IV felony with respect to 5 pounds or less of marijuana and shall be guilty of a Class IIA felony for more than 5 pounds of marijuana. Any person knowingly or intentionally possessing marijuana weighing more than 3 ounces (up from 1 ounce) but not the more than 1 pound shall be guilty of a Class III misdemeanor. Any person knowingly or intentionally possessing marijuana weighing more than 1 pound but not more than 5 pounds (up from 1 pound) shall be guilty of a Class I misdemeanor. Any person guilty of knowingly or intentionally possessing marijuana wings 1 ounce or less shall be guilty, for their second offense, of a class IV misdemeanor. And for that person's third or all subsequent offenses, shall be guilty of a Class IIIA misdemeanor.</i> |
| LB90 | Wayne | Monitor | Judiciary 03/20/2019 | In Committee 01/14/2019 | Make post-release supervision optional for Class IV felonies <i>Under the Nebraska Criminal Code, the penalty for a Class IV felony shall be a Maximum: two years imprisonment and twelve months post-release supervision or \$10,000 fine, or both, and a Minimum: no imprisonment and no post-release supervision. BEWARE: the changes made to the penalty above shall apply to offenses committed on or after the effective date of this act, and offenses committed prior to the effective date of this act and on or after August 30, 2015, for which a final judgment has not been entered. For purposes here, an offense shall be deemed to have been committed prior to August 30, 2015, if any element of the offense occurred prior to such date.</i> |
| LB91 | Wayne | | Judiciary 03/20/2019 | In Committee 01/14/2019 | Provide for deferred judgments by courts as prescribed <i>A court may defer the adjudication of guilt and the imposition of a sentence and place the defendant on probation after hearing from the prosecution and defense. Upon a showing by the prosecuting attorney that the defendant is intentionally violating the conditions of probation, the court may revoke, pronounce judgment, and impose such new sentence as would have been imposed originally for the crime convicted. Whereas upon fulfillment of the conditions of probation, the defendant shall have his or her charge dismissed without entry of judgment.</i> <i>A defendant is not eligible for a deferred judgment if he or she has been previously convicted of a felony anywhere in the United States for, prior to the commission of the offense the defendant had been granted a deferred judgment or two or more time anywhere in the United States (with limited exceptions) OR, prior to the commission of the offense the defendant has been granted a deferred judgment anywhere in the United States within the proceedings five years (measured from the date of granting of the prior deferred judgment to the date of the commission of the offense) OR, the defendant is not eligible for probation or, they defendant is a business entity and not a person. (Other restrictions on disqualification exist as well.)</i> <i>The clerk of the court is mandated to keep a statewide data base (including a permanent record of the deferred judgment), which shall serve as the deferred judgment docket created and maintained by the State Court Administrator.</i> |
| LB94 | Wayne | | Judiciary 01/30/2019 | In Committee 01/14/2019 | Designate Nebraska State Patrol as agency to investigate criminal activity within Department of Correctional Services correctional facilities <i>Under LB94, the Nebraska state patrol would be authorized to conduct investigations of any criminal activity that takes place within any correctional facility be operated by the Department of Corrections Services. When the act becomes operative, the Nebraska State Patrol shall employ and have oversight over any investigators employed by the Department of Correctional Services (as well as all the funds used by the Department of Correctional Services for the administration of salaries for such investigators).</i> <i>The Nebraska state patrol shall provide information regarding any investigations conducted here in to the Inspector General of the Nebraska correctional system. With very limited exception, these are not public records and shall not be subject to discovery by any other person or entity.</i> |
| LB95 | Wayne | | Urban Affairs 02/12/2019 | In Committee 01/14/2019 | Change applicability provisions for building codes <i>Allstate agencies shall comply with the state building code except that the construction or repair of any building or structure beginning on or after January 1, 2020, which is owned by the state or any state agency, the state agency shall comply with the local building and construction codes and acted, administered, or enforced to the extent that such codes meet or exceed the standards of the state building code. Related fees shall not exceed the actual expenses incurred by such county, city, or village.</i> |
| LB96 | Wayne | | Urban Affairs 02/12/2019 | General File 03/04/2019 Speaker Priority Bill | Change local building code provisions <i>The state building code shall be the building and construction standard within the state and shall be applicable: 1.to state buildings and structures, 2.if adopted by a county, city, or village, and</i> |

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| | | | | | <i>3.in each county, city, or village which has not adopted a local building or construction personnel to Nebraska law within two years after an update to the state building code.</i> |
| LB97 | Wayne | | Revenue 03/27/2019 | In Committee 01/15/2019 | Change provisions relating to highway funding <i>Under LB 97, the Legislature finds that safe and modern highway infrastructure is of great importance to Nebraska. That it is in the interest of Nebraska taxpayers to leverage historically low interest rates to offset the challenges that construction inflation and uncertain Federal highway funding pose to adequately financing the state's infrastructure needs. It is the intent of the legislature to conservatively utilize the bond financing by issuing bonds, not to exceed \$200 million in the aggregate principal amount with a maturity on or before July 1, 2039.</i> <i>Upon the recommendation of the department of transportation, the commission acting for and on behalf of the state meet issues from time to time bonds under the Nebraska highway behind act in such principal amounts as determined by the commission for accelerating completion of the highway construction projects under the Build Nebraska act. No bonds shall be issued with a fixed interest rate exceeding 5% or with a variable interest rate. No bonds shall be issued after June 30, 2022, except for refunding bonds issued in accordance with the Nebraska Highway Bond Act. Bonds issued pursuant therein shall be paid off by July 1, 2039.</i> <i>The Build Nebraska Bond Fund is created, and shall consist of money credited to the fund herein. At least 25% of the proceeds shall be used for construction of the expressway system and federally designated highway priority corridors and the remaining proceeds shall be used to pay for service transportation projects at the highest priority as determined by the department. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska state funds investment, and the fund shall retain any earnings related thereto.</i> <i>Such bonds shall in all respects comply with the provisions of Article XIII, section 1, of the constitution of Nebraska.</i> |
| LB98 | Wayne | | Government, Military and Veterans Affairs 03/13/2019 | General File 04/03/2019 | Change signature requirements for nomination of partisan candidates by petition <i>For LB98, the number of signatures of registered voters needed to place the name of a candidate for an office upon the partisan ballot for the general election shall be as follows:</i> <i>For each partisan office to be filled by the registered voters of the entire state, at least four thousand, and at least 750 signatures shall be obtained in each congressional district in the state, and</i> <i>For each partisan office to be filled by the register voters of a county, at least 20% of the total number of registered voters voting for governor or president of the United States the immediately preceding general election within the county, not to exceed two thousand, except that the number of signatures shall not be required to exceed 25% of the total number of registered voters voting for the office in the preceding general election, and</i> <i>For each participant office to be filled up by the registered voters of a political subdivision other than a county, at least 20% of the total number of registered voters voting for governor or president of the United States at the immediately preceding general election within the political subdivision, not to exceed two thousand.</i> |
| LB103 | Linehan | Oppose | Revenue 01/24/2019 | Approved by Governor (E- Clause) 03/13/2019 | Change provisions relating to property tax requests <i>This bill appears to cap property tax requests at a rate of the previous year and only allows for an increase the rate of levy and property tax request above the amounts identified in the bill, a governing body can do it only following a public hearing. The bill also puts some significant requirements in place for the public hearing and notice.</i> |
| LB106 | Dorn | | Judiciary 03/28/2019 | In Committee 01/14/2019 | Change provisions relating to disclosure of DNA records under the DNA Identification Information Act <i>Under LB106, all DNA samples and related records submitted to the State DNA sample bank or the State DNA database are confidential except as otherwise provided in the DNA Identification Information Act. The Nebraska State patrol shall make DNA records in the State DNA database available to law enforcement agencies and forensic DNA laboratories which serve such agencies and which participate in the combined DNA index system.</i> |

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| LB108 | Bolz | | Judiciary 02/06/2019 | In Committee 01/14/2019 | Change provisions relating to placement of Department of Correctional Services inmates in county jails |
| <p><i>LB108 creates annual limits on placements in county jails such that: in any year the department of corrections may contract with county jail facilities to house no more than 150 committed offenders. This limit shall apply to the entire state. Committed offenders eligible for placement in the county jails shall only include those within one year of parole or release eligibility or those requiring only community-based or minimum-security supervision.</i></p> <p><i>The department shall only place a committed offender for housing in a county jail if the county jail facility has the capacity and agrees to offer services to meet one or more of the offenders prerelease programming requirements when such programming is needed for the offender to become eligible for parole or release. The department may place a committed offender who does not have prerelease programming requirements in a county jail facility in which such programming is not offered.</i></p> <p><i>The department may not withhold good time or in any other way sanction a committed offender solely based upon his or her with usual to participate in placement in a county jail related hereto.</i></p> | | | | | |
| LB109 | Bolz | | Government, Military and Veterans Affairs 02/14/2019 | In Committee 01/14/2019 Bolz Priority Bill | Require the position classification plan and salary or pay plan for state employees to include certain positions |
| <p><i>Under LB109, the State Director of Personnel shall, for fiscal year 2021-22 and each fiscal year thereafter, include the following positions within the position classification plan (and the salary or pay plan) of the Department of Correctional Services: Corrections Corporal I, Corrections Corporal II, and Corrections Corporal III. Each position listed here shall be assigned to a different pay grade with in the salary or pay plan. Corrections Sergeant I, Corrections Sergeant II, and Corrections Sergeant III. Each position listed here shall be assigned to a different pay grade within the salary or pay plan. Corrections Unit Caseworker I, Corrections Unit Caseworker II, and Corrections Unit Caseworker III. Each position listed here shall be assigned to a different pay grade with in the salary or pay plan.</i></p> | | | | | |
| LB110 | Wishart | | Judiciary 01/25/2019 | In Committee 01/14/2019 Wishart Priority Bill | Adopt the Medical Cannabis Act |
| <p><i>Adopts the Medical Cannabis Act. Establishes the act, dispensaries, the Marijuana Enforcement Division, patient registries, additional assistant attorneys general, violations, and other definitions. The act also sets forth those illnesses that would qualify for the use of medical marijuana including symptoms caused by cancer, HIV, multiple sclerosis, terminal illness with probable life expectancy of under one year, or any other illness which cannabis could provide relief as determined by a health care practitioner. Nothing in the act requires a private insurer to reimburse for any costs related to the use of medical cannabis, however they are required to continue coverage for the underlying medical condition(s).</i></p> <p><i>Patients seeking the use of medical cannabis will apply to the newly created division for enrollment in a registry. Those enrolled may consume marijuana legally, possess three or less ounces on themselves, six or fewer plants or seeding plants, one once or less of concentrated substance, seventy-two ounces or less of edibles, or eight ounces or less in a residence.</i></p> <p><i>The act also sets forth requirements for acting as a caregiver, including background checks, age requirements, and limiting the number of patients per caregiver at no more than one unless patients reside in the same residence.</i></p> <p><i>The act allows for up to ten producers and ten processors in each congressional district by November 1, 2020. Requirements of both the producers and the processors are set forth. Processors must begin supplying dispensaries before May 1, 2021. The Medical Cannabis Board may extend any required start date. Specific requirements of both applicant producers and processors are included.</i></p> | | | | | |
| LB111 | Howard | | Transportation and Telecommunications 01/29/2019 | Approved by Governor 03/13/2019 | Change a certificate of title application signature requirement as prescribed |
| <p><i>In the case of the sale of a motorboat, the certificate of title shall be obtained in the name of the purchaser upon application signed by the purchaser, except that for titles to be held by a married couple (changed from husband and wife), applications may be accepted by the county treasurer upon the signature of either spouse as a signature for himself or herself and as an agent for his or her spouse.</i></p> | | | | | |

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| LB113 | Blood | | Judiciary 01/30/2019 | In Committee 01/14/2019 | Require the Department of Correctional Services to disclose certain records |
| <p><i>The Department of Correctional Services shall provide the Public Counsel and the Inspector General with access to all documents or information submitted for entry into the department's criminal information data base. This includes documents and information submitted by department staff and related to activity or action that has taken place within departmental correctional facilities. This also includes physical documents maintained by department staff to document what has been submitted for entry into the data base.</i></p> <p><i>This section does not require the department to provide access to documents or information collected and submitted for entry into the data base by local, state, and federal law enforcement agencies.</i></p> <p><i>For purposes of this section, criminal information data base means a data base developed, maintained, and secured by the department that includes intelligence information.</i></p> | | | | | |
| LB117 | Hilgers | | Transportation and Telecommunications 01/22/2019 | Approved by Governor 03/12/2019 | Change provisions relating to bridge and highway construction contracts, certification of financial showing, and obtaining contract plans prepared by the Department of Transportation |
| <p><i>Any person desiring to submit to the department a bid for the performance of any contract for the construction, reconstruction, improvement, maintenance, or repair of roads, bridges, and their appurtenances, which the department proposes to let, shall apply to the department for prequalification. Such application shall be made not later than five days (amended down from ten days) before the letting of the contract unless fewer than five days is specified by the department. The department shall determine the extent of any applicant's qualifications by a full and appropriate evaluation of the applicant's experience, bonding capacity as determined by a bonding agency licensed to do business in the State of Nebraska or other sufficient financial showing deemed satisfactory by the department and performance record. In determining the qualification of an applicant to bid on any particular contract, the department shall consider the resources available for the particular contract contemplated.</i></p> <p><i>As before, any person proposing to bid on a contract for the construction, reconstruction, improvement, maintenance, or repair of roads, bridges, and their appurtenances to be let by the department shall submit to the department, at such times as it may require, a statement showing such person's qualifications. Such statement shall be under oath and on a standard form to be prepared and supplied by the department. However, the financial showing required in the statement shall no longer necessarily be certified by a certified public accountant or by a public accountant holding a currently valid permit from the Nebraska State Board of Public Accountancy.</i></p> <p><i>Reproductions of the plans prepared by the department at their discretion may now be paper or electronic, and a reasonable sum may be established by the department to cover the actual cost of preparing such paper or electronic reproductions for those requesting them.</i></p> | | | | | |
| LB118 | Arch | | Government, Military and Veterans Affairs 02/08/2019 | In Committee 01/14/2019 | Provide a procedure to withhold residential address of physicians in county records |
| <p><i>Unless requested by a member of the public in writing, the county assessor and register of deeds shall withhold from the public the residential address of a physician or an osteopathic physician licensed under the Medicine and Surgery Practice Act who applies to the county assessor in the county of his or her residence to have such address withheld. The application shall be on a form prescribed by the county assessor and shall include the name, address, and medical license number of the physician or osteopathic physician and the parcel identification number for his or her residential address. The county assessor shall notify the register of deeds regarding the receipt of a complete application. The county assessor and the register of deeds shall withhold the address of a physician or an osteopathic physician who complies with this section for five years after receipt of a complete application. The physician or osteopathic physician may renew his or her application every five years upon submission of an updated application. A change of address requires a new application.</i></p> | | | | | |
| LB124 | Crawford | | Urban Affairs 02/05/2019 | Approved by Governor (E- Clause) 03/21/2019 | Change provisions relating to jointly created clean energy assessment districts under the Property Assessed Clean Energy Act |
| <p><i>Two or more municipalities may enter into an agreement pursuant to the Interlocal Cooperation Act to jointly create, administer, or create and administer clean energy assessment districts. Such districts may be separate, overlapping, or coterminous and may be created anywhere within the municipalities that entered into the agreement or within their extraterritorial zoning jurisdictions, except that such districts shall not include any area within the corporate boundaries or extraterritorial zoning jurisdiction of any city or village unless such city or village is one of the municipalities that entered into the agreement. The agreement shall provide for a governing body for any such district, which shall be made up of members of the governing bodies of the municipalities that entered into the agreement. If the creation of clean energy assessment districts is implemented jointly by two or more municipalities, a single public hearing held jointly by the cooperating municipalities is sufficient to satisfy the requirements of section 13-3204. A municipality or municipalities may contract with a third party for the administration of clean energy assessment districts.</i></p> | | | | | |

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| LB131 | Pansing Brooks | | Judiciary 03/15/2019 | In Committee 01/14/2019 | Change certain provisions relating to minimum sentences <i>Except when a term of life imprisonment is required by law, in imposing a sentence upon an offender for any class of felony other than Class III, IIIA, or IV felony, the court shall fix the minimum and maximum terms of the sentence to be served within the limits provided by law.</i> <i>The maximum term shall not be greater than the maximum limit provided by law, and: The minimum term fixed by the court shall not be less than the minimum or mandatory minimum provided in section 28-105 and shall not be greater than 1/3 of the maximum limit provided by law, or the minimum term shall be the minimum limit provided by law.</i> <i>Further, when a maximum term of life is imposed by the court for a Class IB felony, the minimum term fixed by the court shall be any term of years not less than the minimum limit provided by law. (The rule from this paragraph is amended by LB131 to remove "a term of life imprisonment" from the potential minimum terms imposed by the court herein.)</i> |
| LB132 | Pansing Brooks | | Judiciary 02/14/2019 | In Committee 01/14/2019 | Change penalties for certain felonies committed by persons under nineteen years of age <i>The minimum term of imprisonment for any person convicted of a Class IC or Class ID felony for an offense committed when such person was under nineteen years of age shall not be a mandatory minimum but a minimum term only.</i> |
| LB133 | Pansing Brooks | | Judiciary 02/27/2019 | In Committee 01/14/2019 | Change provisions relating to structured programming and deferral of parole <i>Within 30 days after receiving a notice of deferred parole, the department shall provide the committed offender an opportunity to enroll in the earliest offered treatment or programming as recommended by the board. If the committed offender refuses to enroll or participate in such treatment or programming, the department shall obtain a written statement from the committed offender in which a committed offender expresses his or her refusal and any reason is relevant to his or her decision. The department shall provide the written statement to the office of Inspector General of the Nebraska correctional system. If the committed offender refuses to provide such written statements or reasons, the department shall document in writing it's attempts to obtain such written statement or reasons. An annual report shall also be provided by the department to the office regarding any committed offender whose parole was deferred with all relevant information on treatment and programming received, refusals to enroll or participate in treatment and programming, and the reasons for such refusals.</i> |
| LB144 | Hughes | | Government, Military and Veterans Affairs 02/27/2019 | In Committee 01/15/2019 | Provide for voter approval of nonpartisan nomination and partisan election of county officers <i>All county officers elected pursuant to sections 32-517 to 32-529 shall be nominated and elected on a partisan ballot except as otherwise provided in this section. The county board in counties with a population of fifteen thousand or fewer inhabitants may adopt a resolution requiring the submission of the question to the voters of the county proposing the nomination of all officers elected pursuant to sections 32-517 to 32-529 without a political party designation on a nonpartisan ballot and the election of such officers with a political party designation on the general election ballot. Specific resolution requirements and procedure are mandated herein.</i> |
| LB148 | Groene | Monitor | Government, Military and Veterans Affairs 02/06/2019 | General File 03/05/2019 | Change requirements for public hearings on proposed budget statements and notices of meetings of public bodies <i>Under LB148, and for the purposes of the Nebraska Budget Act, "governing body" shall now also include any joint entity created pursuant to the Interlocal Cooperation Act that receives tax funds generated under section 2-3226.05. (That is: River-flow enhancement bonds; costs and expenses of qualified projects; occupation tax authorized; exemption; collection; accounting; lien; foreclosure.)</i> <i>Each governing body shall each year or biennial period conduct a public hearing on its proposed budget statement. Such hearing shall be held separately from any regularly scheduled meeting of the governing body and shall not be limited by time. At such hearing, the governing body shall make a detailed presentation of the proposed budget statement and shall make at least three copies of the proposed budget statement available to the public. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the governing body and shall be given a reasonable amount of time to do so.</i> <i>Notice shall be given by publishing in a newspaper of the general circulation within the public bodies jurisdiction and, if available, in a digital advertisement on such newspapers website. In addition to search required methods of notice, such notice me also be provided by any other appropriate method designated by such a public body or advisory committee.</i> |

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| LB150 | Brewer | | Government, Military and Veterans Affairs 02/08/2019 | In Committee 01/15/2019 | Change provisions relating to access to public records and provide for fees <i>Under LB 150, the persons interested in the examination of public records are divided into residents and nonresidents. "Resident" means a person domiciled in this state and includes news media without regard to domicile. For non-residents of Nebraska, the actual added cost used as the basis for the calculation of a fee for records may include a charge for the existing salary or pay obligation to the public officers or employees, including a charge for the services of an attorney to review the requested public records.</i> |
| LB151 | Brewer | | Government, Military and Veterans Affairs 02/20/2019 | In Committee 01/16/2019 | Adopt the Government Neutrality in Contracting Act <i>LB 151 creates the Government Neutrality in Contracting Act. Its purposes are to provide for the efficient procurement of goods and services by governmental units and to promote the economical, non-discriminatory, and efficient administration in completion of construction projects funded, assisted, or awarded by a governmental unit.</i> <i>The act defines bidder, collective-bargaining agreement, construction, governmental unit, public benefit, public contract, public contractor, real property, and subcontractor. Unless otherwise required by federal law, a governmental unit challenge sure that any requests for proposals or bid specifications for public contract or the procurement procedures for a public contract do not contain barriers to entering into or adhering to a collective bargaining agreement relating to construction under the public contract or that discriminates based on related collective-bargaining agreements.</i> |
| LB152 | Brewer | | Government, Military and Veterans Affairs 01/30/2019 | Approved by Governor 03/13/2019 | State rights of Nebraska National Guard members and provide for confidentiality of member's residential addresses <i>The rights of a member of the Nebraska national guard in the state of Nebraska shall include, but not be limited to, the right to:</i> <ul style="list-style-type: none"> • Seek implement with the state, county, and local government, • Not have a membership in the Nebraska national guard impact such members rights to donate to political parties when not on duty status, • Participate with state, county, or local government in a law enforcement function as prescribed by that government, • Receive the same protections a law enforcement officer is afforded under law if the member is acting as a law-enforcement officer, or • Protection of such members personal information as afforded personnel of public bodies. <i>Unless requested in writing, the County assessor and register of deeds shall withhold from the public the residential address of a law-enforcement officer or member of the Nebraska national guard acting as a law-enforcement officer herein.</i> |
| LB155 | Brewer | Monitor | Natural Resources 02/07/2019 | Failed to Advance 02/27/2019 Brewer Priority Bill | Change eminent domain provisions that apply to privately developed renewable energy generation facilities <i>Under LB155, the specific exercise of eminent domain to provide needed transmission lines and related facilities for a privately developed renewable energy generation facility is no longer a public use therefore, a consumer-owned electric supplier operating in the state of Nebraska may still exercise eminent domain authority to acquire the land rights necessary for the construction of transmission lines and related facilities but not with a statutory presumption that it would be designated as a public use.</i> |
| LB158 | Brewer | Oppose | Revenue 01/24/2019 | In Committee 01/15/2019 | Change provisions relating to the assessed value of real property <i>The bill caps property taxes at the 2019 level for a period of four tax years, 2020-2023. The bill includes provisions that accommodate changes in valuation of property accounting for improvements or destruction that would affect the assessed value of the property. Absent these material changes that would alter the value of property, it shall remain at the 2019 level.</i> |
| LB162 | Hunt | | Revenue 03/01/2019 | In Committee 01/15/2019 | Impose sales and use taxes on certain services <i>LB 162 proposes to tax the gross income received for body piercing, tattooing, tanning, and electrolysis hair removal services.</i> |

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| LB163 | Hunt | | Government, Military and Veterans Affairs 03/06/2019 | In Committee 01/15/2019 | Permit counties to conduct elections by mail <i>Under LB 163 the election commissioner (which has been added) OR the county clerk may apply to the Secretary of State for the mailing of ballots for all elections held after approval of the application to registered voters of any or all of the precincts in the county in lieu of establishing polling places for such precincts.</i> |
| LB171 | Pansing Brooks | | Appropriations 03/14/2019 | In Committee 01/15/2019 | Appropriate funds to the Department of Administrative Services <i>There is hereby appropriated \$150,000 from the Capitol Buildings Parking Revolving Fund for FY2019-20 to the Department of Administrative Services, for Program 560, to aid in carrying out the provisions of this section. The Department of Administrative Services shall enter into a contract with a parking consultant for a professional analysis of existing parking and future parking needs around the Capitol. Such parking analysis shall include a state-needs analysis of existing facilities, future facilities, and capacity to supply parking for state employees in and around the Capitol, a list of best practices for such a parking system, and recommendations for where any new parking structures should be built. The study shall also include identification of the optimum site of such structures, any suggestions regarding multi-use opportunities, and the possibility of public-private and intergovernmental partnerships as to aid in future growth related to state, city, and neighborhood parking needs. The analysis shall be completed no later than January 1, 2020, and shall be submitted electronically to the Governor, the Chairperson of the Executive Board of the Legislative Council, and the Chairperson of the Appropriations Committee of the Legislature.</i> |
| LB174 | Bolz | Support | Appropriations 03/06/2019 | In Committee 01/15/2019 | State intent relating to appropriations for the Office of Violence Prevention <i>The bill seeks to appropriate one million five hundred twenty-five thousand dollars each fiscal year beginning with FY2019-20 from the General Fund to the Nebraska Commission on Law Enforcement and Criminal Justice for the Office of Violence Prevention. The office shall use such appropriation to increase total grant awards, develop an annual statewide strategic plan, increase administrative capacity, and develop a technical assistance partnership with the University of Nebraska through the University of Nebraska Medical Center College of Public Health.</i> |
| LB176 | Chambers | | Judiciary 03/15/2019 | In Committee 01/15/2019 | Eliminate certain mandatory minimum penalties <i>LB 176, for purposes of the Nebraska criminal code, proposes to change the mandatory minimum 5 years imprisonment for a Class IC felony to simply a minimum of 5 years imprisonment (no longer mandatory). Further, it proposes to change the mandatory minimum 3 years imprisonment for a Class ID felony to simply a minimum of 3 years in prison (no longer mandatory).</i> |
| LB182 | Bolz | | Revenue 02/13/2019 | In Committee 01/15/2019 | Adopt the School District Local Option Income Surtax Act <i>LB182 relates to the School District Local Option Income Surtax Act. By majority vote the school Board of any school district may impose a local option income surtax, upon individuals who reside in the school district, for property tax reduction or building construction, remodeling, and site acquisition. A school board may pass a resolution which calls for a vote on such resolutions no more than once each calendar year. Certain rules apply if the resolution calls for a vote at a primary or general election, or for a vote at a special election. Department of revenue me adopting promulgate rules and regulations to carry out the school district the local option income surtax tax.</i> |
| LB183 | Briese | | Revenue 01/24/2019 | Select File 03/01/2019 Briese Priority Bill | Change the valuation of agricultural land and horticultural land for purposes of certain school district taxes <i>Creates an exception to the 75% valuation rule for agricultural and horticultural land that states that for the purposes of payment of principal and interest on bonds issued for a school district, the appropriate percentage is 1%.</i> |
| LB185 | Friesen | | Revenue 01/30/2019 | Approved by Governor 03/13/2019 | Change provisions relating to the special valuation of agricultural and horticultural land <i>Agricultural or horticultural land which has an actual value reflecting purposes or uses other than agricultural or horticultural purposes or uses (under 77-112) shall be assessed as provided in subsection (3) of section 77-201 if the land meets the qualifications of this subsection and an application for such special valuation is filed and approved pursuant to section 77-1345. In order for the land to qualify for special valuation, all of the following criteria shall be met: (a) The land must be located outside the corporate boundaries of any sanitary and improvement district, city, or village except as provided in subsection (2) of this section; and (b) the land must be agricultural or horticultural land. If the land consists of five contiguous acres or less, the owner or lessee of the land must also provide an Internal Revenue Service Schedule F documenting a profit or loss from farming for two out of the last three years in order for such land to qualify for special valuation.</i> |

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| | | | | | <i>Upon approval of an application, the county assessor shall value the land as provided in section 77-1344 until the land becomes disqualified for such valuation by: (1) Written notification by the applicant or his or her successor in interest to the county assessor to remove such special valuation; (2) Except as provided in subsection (2) of section 77-1344, inclusion of the land within the corporate boundaries of any sanitary and improvement district, city, or village; (3) The land no longer qualifying as agricultural or horticultural land; or (4) For land that consists of five contiguous acres or less, the owner or lessee of the land not being able to provide an Internal Revenue Service Schedule F documenting a profit or loss from farming for two out of the last three years.</i> |
| LB191 | La Grone | | Government, Military and Veterans Affairs 02/06/2019 | General File 02/22/2019 | Change provisions relating to budgets and public hearing notice for certain governmental entities <i>If a governmental unit transfers the financial responsibility of providing a service financed in whole or in part with restricted funds to another governmental unit or the state, the amount of restricted funds associated with providing the service shall be subtracted from the last prior year's total of budgeted restricted funds for the previous provider and may be added to the last prior year's total of restricted funds for the new provider.</i> <i>A governmental unit may exceed the applicable allowable growth percentage otherwise prescribed in this section by an amount approved by a majority of legal voters voting on the issue at a special election called for such purpose upon the recommendation of the governing body or upon the receipt by the county clerk or election commissioner of a petition requesting an election signed by at least five percent of the legal voters of the governmental unit.</i> <i>In lieu of the election procedures above, any governmental unit may, for a period of one year, exceed the allowable growth percentage otherwise prescribed in this section by an amount approved by a majority of legal voters voting at a meeting of the residents of the governmental unit, called after notice is published in a newspaper of general circulation in the governmental unit at least twenty days prior to the meeting (among other requirements for documentation, etc.).</i> <i>The limitations in section 13-519 shall apply to restricted funds pledged to retire bonds or restricted funds used by a public airport to retire interest-free loans from the division of area not excepted apartment of transportation in lieu of bonded indebtedness at a lower-cost to the public airport, restricted funds budgeted in support of a service which is the subject of an agreement or modification of an existing agreement whether operated by one of the parties to the agreement or by an independent joint entity or joint public agency.</i> |
| LB200 | Wishart | Support | Health and Human Services 01/24/2019 | Approved by Governor 03/13/2019 | Change provisions relating to licensure under the Health Care Facility Licensure Act of mental health substance use treatment centers providing civil protective custody of intoxicated persons <i>The Department of Health and Human Services shall not deny issuance or renewal of a license under the Health Care Facility Licensure Act to an alcoholism center on the basis that the alcoholism center utilizes locked rooms to provide civil protective custody services if the alcoholism center is otherwise in compliance with the applicable rules and regulations of the department and if a person placed into civil protective custody in the alcoholism center is not kept in a locked room after such person is no longer a danger to himself or herself or other patients or staff of the alcoholism center.</i> |
| LB204 | Briese | Oppose | Government, Military and Veterans Affairs 01/24/2019 | In Committee 01/15/2019 | Require approval of voters for bonds under the Interlocal Cooperation Act <i>Prohibits bonds from being issued by any joint entity on or after the effective date of the act until the question has been submitted to the voters of each public agency which is part of the joint entity.</i> |
| LB211 | Crawford | | Government, Military and Veterans Affairs 03/06/2019 | In Committee 01/15/2019 | Provide for nonpartisan nomination and election of county officers <i>Under LB211, the register of deeds, county assessor, county sheriff, county treasurer, county attorney, public defender, clerk of the district court, county surveyor, county engineer, county supervisors, and county commissioners would now be elected on the nonpartisan ballot.</i> |

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| LB212 | | | Government, Military and Veterans Affairs 02/06/2019 | Final Reading 04/15/2019 Speaker Priority Bill | Change provisions relating to budget limitations and procedures, hearing notices for county budgets and property tax requests, and videoconferences and telephone conferences <i>When a meeting of a state agency (etc.) meets requirements to have videoconferences or telephone conferences, members of an organization created under the Interlocal Cooperation Act, or their designees, may be present at any site of such videoconferences or telephone conferences. Such individuals shall not be included in counts related to the quorum. In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, such organization must hold at least one meeting each calendar year that is not by videoconferencing or telephone conferencing. Moreover, publication requirements now apply to certain meetings with members of organizations created under the Interlocal Cooperation Act (and their designees).</i> |
| LB213 | McCollister | | Judiciary 01/25/2019 | In Committee 01/15/2019 | Provide for setting aside certain infraction, misdemeanor, and felony convictions <i>Nebraska law allows for courts to set aside a conviction after a defendant completes his or her sentence. Currently, the only people who can request a set aside are those offenders who were sentenced to probation or ordered to pay a fine. A set aside is a limited remedy, and it results in a restoration of some privileges or rights which were lost as a result of the criminal conviction. LB 213 would extend the rehabilitative remedy and allow for an offender who was sentenced to a year of imprisonment or less after the offender completes his or her sentence. The factors that a judge considers under current law in determining whether to issue a set aside order remain the same. The extension of the set aside remedy proposed in this bill would not apply to a person convicted of a traffic offense resulting in jail time or of any offense which would require the offender to register pursuant to the sex offender registration act.</i> |
| LB216 | Kolterman | | Judiciary 02/06/2019 | In Committee 01/15/2019 | Prohibit releasing a person in custody to avoid medical costs <i>A law enforcement officer having custody of a person shall not release such person from custody merely to avoid the cost of necessary medical services while the person is receiving such medical services from a health care provider unless the health care provider consents to such release or unless the release is ordered by a court of competent jurisdiction. If the law enforcement officer is satisfied that probable cause no longer exists to believe such person committed a crime based upon an ongoing investigation or if the prosecuting attorney gives notice that no charges will be filed at the time such person is in custody, the law enforcement officer may release such person from custody.</i> <i>Upon the date of notification to the health care provider that the person is being released from custody because the ongoing investigation indicates that probable cause no longer exists or because of a decision by the prosecuting attorney that no charges will be filed, the law enforcement agency shall no longer be responsible for the cost of such person's medical services.</i> |
| LB218 | Lindstrom | | Revenue 02/22/2019 | Final Reading 04/15/2019 Speaker Priority Bill | Redefine real property and gross receipts for tax purposes <i>Under LB218, "tangible personal property" shall exclude electrical generation, transmission, distribution and street lighting structures or facilities owned by a political subdivision of the state. "Gross receipts" of every person engaged as a public utility, as a community antenna television service operator, or as a satellite service operator or any person involved in connecting and installing services does not apply to the lease or use of electric generation, transmission, distribution, or street lighting structures or facilities owned by a political subdivision of the state.</i> |
| LB222 | Albrecht | | Revenue 02/01/2019 | Select File 04/09/2019 Speaker Priority Bill | Change the Volunteer Emergency Responders Incentive Act <i>Each volunteer department serving a county, city, village, or rural or suburban fire protection district shall designate one member of the department to serve as the certification administrator. The designation of such individual as the certification administrator shall be confirmed and approved by the governing body of such county, city, village, or rural or suburban fire protection district. The certification administrator shall keep and maintain records on the activities of all volunteer members and award points for such activities based upon the standard criteria for qualified active service.</i> <i>No later than July 15 of each year, the certification administrator shall provide each volunteer member with notice of the total points he or she has accumulated during the first six months of the current calendar year of service.</i> |

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| | | | | | <p>No later than February 1 of each year, the certification administrator shall provide each volunteer member with a written certification stating the total number of points accumulated by the volunteer member during the immediately preceding calendar year of service and whether the volunteer member has qualified as an active emergency responder, active rescue squad member, or active volunteer firefighter for such year. Such certification may be sent electronically or by mail.</p> <p>The certification administrator of the volunteer department shall file with the Department of Revenue a certified list of those volunteer members who have qualified as active emergency responders, active rescue squad members, or active volunteer firefighters for the immediately preceding calendar year of service no later than February 15.</p> <p>Each volunteer member on the list described in subsection (1) of this section shall receive a refundable credit against the income tax imposed by the Nebraska Revenue Act of 1967 in an amount equal to two hundred fifty dollars beginning with the second taxable year in which such volunteer member is included on such list. The volunteer member shall claim the credit by including a copy of the certification received under subsection (3) of section 77-3104 with the volunteer member's state income tax return.</p> <p>This act becomes operative on January 1, 2020.</p> |
| LB226 | Quick | | Appropriations 03/26/2019 | In Committee 01/16/2019 | <p>State intent relating to appropriations for the Youth Rehabilitation and Treatment Center-Kearney and the Youth Rehabilitation and Treatment Center-Geneva</p> <p>It is the intent of the Legislature to appropriate \$3,948,965 from the General Fund to the Department of Health and Human Services, for Program 250, for the purpose of hiring and training staff at the Youth Rehabilitation and Treatment Center-Kearney and the Youth Rehabilitation and Treatment Center-Geneva to maintain (1) a youth-staff ratio of no greater than eight to one at any time without use of mandatory overtime, (2) evidence-based programming and mental health treatment for youth while committed, and (3) re-entry planning and transition supports and services for the youth exiting treatment at these centers.</p> <p>A portion of such appropriation shall also be used by the Department of Health and Human Services to contract with an academic institution to complete an independent evaluation of the Youth Rehabilitation and Treatment Center-Kearney and the Youth Rehabilitation and Treatment Center-Geneva on the evidence-based spectrum. Such evaluation shall assess the existence and role of the facilities in an evidence-based juvenile justice system, whether the programs and operations of the facilities are evidence-based, whether the facilities improve short-term and long-term public safety, whether the facilities effectively address the needs of committed youth, and whether commitment reduces the risk that a youth will reoffend.</p> <p>Evaluation measures shall include, but not be limited to:</p> <ol style="list-style-type: none"> (1) Measures of youth and staff safety during the period of commitment; (2) Educational, vocational, or educational and vocational attainment of youth during the period of commitment; (3) Educational, vocational, or educational and vocational attainment of youth subsequent to release from commitment; (4) The outcome of the juvenile court case under which commitment was ordered, including whether completion of juvenile probation is successful or unsuccessful; and (5) Recidivism rates of committed youth in the three years following release from commitment which include the following information: <ol style="list-style-type: none"> a. Subsequent adjudications in juvenile court; b. Subsequent criminal convictions in county or district court; and c. For any sentence of incarceration in county or district court, the length of sentence ordered to be served. <p>The department shall enter into such contract in FY2019-20 and evaluation shall begin no later than FY2020-21. The department shall electronically transmit the evaluation to the Health and Human Services Committee of the Legislature.</p> |
| LB230 | Pansing Brooks | Neutral | Judiciary 02/14/2019 | General File 02/26/2019 | <p>Provide for room confinement of juveniles as prescribed</p> <p>For LB230, additional rules are mandated to juvenile facilities regarding placement in room confinement of a juvenile in a juvenile facility specifically, room confinement of a juvenile for longer than one hour during a twenty-four-hour period shall be documented and approved in writing by a supervisor in the juvenile facility. The intent and purpose of this rule shall not be avoided by the use of consecutive periods of room confinement. Rules relating to confinement are outlined in the bill also, for example, notice to the juvenile's parent or guardian, rooms having adequate lighting, etc.</p> |
| LB231 | Pansing Brooks | | Judiciary 03/06/2019 | General File 03/18/2019 | <p>Change provisions relating to legal defense of juveniles</p> <p>Change provisions relating to legal defense of juveniles</p> |

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| | | | | | <i>The Juvenile Indigent Defense Fund is created. The fund shall be administered by the Commission on Public Advocacy and shall only be used to provide legal services to juveniles in juvenile court, provide resources to assist counties in fulfilling their obligation to provide for effective assistance of legal counsel for indigent juveniles, and pay the costs of administering the Juvenile Indigent Defense Grant Program. There is created a separate and distinct budgetary program within the Commission on Public Advocacy to be known as the Juvenile Indigent Defense Grant Program. Funds from the Juvenile Indigent Defense Fund shall be used to provide grants to counties to help offset the cost of providing legal counsel for indigent juveniles and for the administrative costs of the commission. A county may apply for a grant under the program beginning October 15, 2020.</i> |
| LB232 | Slama | | Appropriations 03/14/2019 | In Committee 01/16/2019 | Reduce the threshold amount for claims against the state for prosecution costs <i>Reduce the threshold amount for claims against the state for prosecution costs</i> <i>Under LB232, threshold amount would now mean the amount of property tax revenue raised by a county from a levy of one and \$0.015 per \$100 of taxable valuation of property subject to the levy. (Amended from \$0.025 per every \$100). The threshold amount shall be determined using valuations for the year in which the correctional institution incident occurred. Original section 81-8,236, Revised Statutes Cumulative Supplement, 2018, is repealed.</i> |
| LB233 | Wayne | | Judiciary 01/30/2019 | In Committee 01/16/2019 | Prohibit bringing a cell phone into a detention facility <i>Prohibit bringing a cell phone into a detention facility</i> <i>LB233 creates a Class I misdemeanor for if a person unlawfully introduces within a detention facility, or unlawfully provides an inmate with, any weapon, tool, mobile or cellular telephone, or other thing which may be useful for escape. An inmate commits an offense if he or she unlawfully procures, makes, or otherwise provides himself or herself with, or has in his or her possession, any such item or implement of escape. "Detention facility" means a jail, prison, penitentiary, house of correction, or other place of penal detention, whether operated by the state or a political subdivision of the state;</i> |
| LB237 | Crawford | | Revenue 02/22/2019 | Select File 04/17/2019 Speaker Priority Bill | Change provisions relating to sales and use tax collection fees <i>Specifically, the county treasurer or Department of Motor Vehicles shall report and remit the tax so collected to the Tax Commissioner by the fifteenth day of the following month. The county treasurer, for his or her collection fee, shall deduct and withhold from all amounts required to be collected, the collection fee permitted to be deducted by any retailer collecting the sales tax, all of which shall be deposited in the county general fund, plus one-half of one percent of all amounts in excess of three thousand dollars remitted each month, seventy-five percent of which shall be deposited in the county general fund and twenty-five percent of which shall be deposited in the county road fund. The Department of Motor Vehicles, for its collection fee, shall deduct, withhold, and deposit in the Motor Carrier Division Cash Fund the collection fee permitted to be deducted by any retailer collecting the sales tax.</i> <i>The collection fee for the county treasurer or the Department of Motor Vehicles shall be forfeited if the county treasurer or department violates any rule or regulation pertaining to the collection of the use tax. The county treasurer, for his or her collection fee, shall deduct and withhold for the use of the county general fund, from all amounts.</i> |
| LB239 | Dorn | Support | Government, Military and Veterans Affairs 02/06/2019 | General File 02/22/2019 | Change requirements for notices of hearings on county budgets <i>Change requirements for notice of hearing on county budget. A summary of the budget, in the form required by section 23-905, showing for each fund (1) the requirements, (2) the outstanding warrants, (3) the operating reserve to be maintained, (4) the cash on hand at the close of the preceding fiscal year, (5) the revenue from sources other than taxation, (6) the amount to be raised by taxation, and (7) the amount raised by taxation in the preceding fiscal year, together with a notice of a public hearing to be had with respect to the budget before the county board, shall be published once at least four calendar days prior to the date of hearing in some legal newspaper published and of general circulation in the county or, if no such legal newspaper is published, in some legal newspaper of general circulation in the county. For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing. (Amended from 5 days before the hearing.) On or before August 1, the budget-making authority shall prepare a county budget document, in the form required by sections 23-904 and 23-905, for the fiscal year and transmit the document to the county.</i> |

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| LB240 | Hansen | Support | Judiciary 02/20/2019 | In Committee 01/16/2019 | Change procedures for determining competency to stand trial |
| <p><i>Change procedures for determining competency to stand trial LB240, replaces the term 'accused', under 29-1823 as it relates to competency to stand trial, with the term 'defendant'. Further, should the judge determine after a hearing that the defendant accused is mentally incompetent to stand trial and that there is a substantial probability that the defendant accused will become competent within the foreseeable future, the judge shall order the defendant accused to be committed to the Department of Health and Human Services to provide appropriate treatment to restore competency, which may include commitment until such time as the disability may be removed, to: a state hospital for the mentally ill; another or some other appropriate state-owned or state-operated facility; a private facility; a facility, other than a jail, operated by a political subdivision, or; on an outpatient basis at any such facility for appropriate treatment.</i></p> <p><i>If the department determines that treatment outside of a state hospital for the mentally ill is appropriate, the department shall file a report outlining its determination with the court. The court may approve or deny the alternative treatment plan. A defendant shall not be eligible for outpatient treatment under this section if he or she is charged with an offense for which bail is prohibited or if the judge determines that the public's safety would be at risk.</i></p> | | | | | |
| LB242 | Lindstrom | | Revenue 02/22/2019 | In Committee 01/16/2019 | Adopt the Infrastructure Improvement and Replacement Assistance Act and provide for a turnback of state sales tax revenue |
| <p><i>Adopt the Infrastructure Improvement and Replacement Assistance Act and provide for a turnback of state sales tax revenue. Funds received under this legislation shall be used exclusively to assist in: (a) Paying for infrastructure improvements relating to constructing, upgrading, redeveloping, or replacing sewer and water infrastructure facilities; (b) Paying for the redevelopment and replacement of obsolete water or sewer facilities; or (c) Repaying bonds issued and pledged for such work. The state shall assist political subdivisions and sewer and water utilities by turning back a percentage of certain state sales tax revenue to political subdivisions and sewer and water utilities as provided in this section.</i></p> <p><i>Taxes refunded according to this schedule: For sales taxes imposed from July 1, 2019, through June 30, 2021: Two percent; for sales taxes imposed from July 1, 2021, through June 30, 2023: Three percent; and for sales taxes imposed on and after July 1, 2023: Four percent.</i></p> <p><i>The Department of Revenue shall adopt and promulgate rules and regulations as necessary to carry out the Infrastructure Improvement and Replacement Assistance Act.</i></p> | | | | | |
| LB243 | Gragert | | Agriculture 01/29/2019 | Passed with E- Clause 04/11/2019 Gragert Priority Bill | Create the Healthy Soils Task Force and add a use for a fund |
| <p><i>Under LB243, the Legislature finds that appropriate planning and coordination is needed to speed up and coordinate the adoption of conservation practices that rebuild and protect soil carbon to increase water holding capacity and enhance the vitality of the subsurface microbiome for landowners to capitalize on the economic and production benefits of soil health, while simultaneously enhancing water quality, capturing carbon, building resilience to drought and pests, reducing greenhouse gas emissions, expanding pollinator and other wildlife habitat, and protecting fragile ecosystems for a more sustainable future therefore: The Healthy Soils Task Force is created within the Department of Agriculture. The Department may request additional advisory support from appropriate federal and state agencies.</i></p> <p><i>The task force shall consist of the following voting members: The Director of Agriculture or his or her designee; Two representatives of natural resources districts in Nebraska, appointed by the Governor; Two academic experts in agriculture and natural resources in Nebraska, appointed by the Governor; Five representatives from production agriculture, appointed by the Governor; Two representatives from agribusiness, appointed by the Governor; and one representative from an environmental organization in Nebraska, appointed by the Governor.</i></p> <p><i>The task force shall consist of the following nonvoting members: The chairperson of the Natural Resources Committee of the Legislature; and the chairperson of the Agriculture committee of the Legislature.</i></p> <p><i>The Healthy Soils Task Force shall primarily develop a comprehensive healthy soils initiative for the State of Nebraska. On or before January 1, 2021, the Healthy Soils Task Force shall submit the action plan and report its findings and recommendations to the Governor and electronically to the Natural Resources Committee of the Legislature. The task force shall terminate on January 1, 2021.</i></p> | | | | | |

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| LB246 | Brewer | | Government, Military and Veterans Affairs 02/07/2019 | General File 03/05/2019 | Change provisions relating to elections |

As before, a registered voter may file petition(s) for the submission of a question of township organization (for creation or discontinuation). A county board may use the rule above to submit the question of township discontinuation to the office of the election commissioner.

However, now, under LB246, in addition to the previous requirements, the petition or petitions shall be so-filed in the office of the election commissioner or county clerk by September 1 of the year of the general election at which the petitioners wish to have the question submitted for a vote. If such petition or petitions are filed in conformance with requirements, the question shall be submitted to the registered voters at the next general election held not less than seventy days after the filing of the petition or petitions.

Before adopting an economic development program, a city shall submit the question of its adoption to the registered voters at an election. The governing body of the city shall order the submission of the question by filing a certified copy of the resolution proposing the economic development program with the election commissioner or county clerk not later than fifty days prior to a special election or a municipal primary or general election which is not held at the statewide primary or general election or not later than March 1 prior to a statewide primary election or September 1 prior to a statewide general election. And now under LB246, the governing body of the city may determine not to submit the question at a particular election and order the removal of the question from the ballot by filing a certified copy of the resolution approving removing the question with the election commissioner or county clerk not later than March 1 prior to a statewide primary election or September 1 prior to a statewide general election.

LB246 also changes the requirements for disclosure of lists of registered voters by the Secretary of State, election commissioner, or the county clerk, with an emphasis on protecting voter record confidentiality. Such lists shall be used solely for purposes related to elections, political activities, voter registration, law enforcement, or jury selection—and not for commercial purposes. Changes rules relating to any political subdivision requesting the adjustment of the boundaries of election districts.

Creates additional rules relating to election commissioner or county clerk submitting a written plan to the Secretary of State within five business days after receiving a resolution from the political subdivision to hold an election. Changes ballot requirements under Section 32-1007. And write-in votes under Section 32-1008. And other recall election timing and publication requirements.

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| LB247 | Bolz | Support | Judiciary 02/01/2019 | In Committee 01/16/2019 | Adopt the Advance Mental Health Care Directives Act |
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Adopt the Advance Mental Health Care Directives Act. An individual may use such a directive to: 1) Set forth instructions for mental health care, including consent to inpatient mental health treatment, psychotropic medication, or electroconvulsive therapy; 2) Dictate whether the directive is revocable during periods of incapacity and consent to treatment despite illness-induced refusals; 3) Choose the standard by which the directive becomes active; 4) Designate an agent to make mental health care decisions for the individual and 5) List all health care professionals, mental health care professionals, family, friends, and other interested individuals with whom treatment providers are allowed to communicate if the individual loses capacity. Under the bill, an individual's decision-making capacity is evaluated relative to the demands of a particular mental health care decision as an individual may lose capacity without being eligible for civil commitment in Nebraska.

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| LB250 | Walz | | Revenue 01/30/2019 | In Committee 01/16/2019 | Change provisions relating to agricultural land and horticultural land receiving special valuations |
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Change provisions relating to agricultural land and horticultural land receiving special valuations. LB250 reworks the requirements for special valuation of agricultural or horticultural land, with differing rules depending on whether in a county of population greater than or less than 100,000 inhabitants.

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| LB253 | McCullister | | Executive Board 02/14/2019 | In Committee 01/16/2019 | Adopt the Redistricting Act |
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Adopt the Redistricting Act. The Redistricting Act would recognize that decennial redistricting is a significant part of the legislative and political process and must be administered in an equitable and transparent manner to ensure citizen confidence in government. It is the intent of the Legislature to create and approve districts that have an equal distribution of population, as directed by Article I, section 2, of the Constitution of the United States and the Constitution of Nebraska. It is the intent of the Legislature to create the Independent Redistricting Citizen's Advisory Commission for the purpose of assisting the Legislature in the process of redistricting in 2021 and thereafter.

In preparation for developing redistricting plans on the basis of census data, the director shall acquire and maintain temporary and permanent equipment, materials, supplies, facilities, software, and staff as necessary to assist the commission. The Legislature shall appropriate funds to the office of Legislative Research to be used for the purchase or lease of temporary or permanent equipment, materials, supplies, facilities, software, or staff for the explicit purpose of carrying out the Redistricting Act only and with the prior approval of the Executive Board of the Legislative Council.

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| <i>The director shall act as a liaison between the commission, the Secretary of State, and the Legislature, among many other responsibilities under the bill.</i> | | | | | |
| LB254 | McCollister | Monitor | Business and Labor 02/04/2019 | Final Reading 03/12/2019 | Adopt the Fair Chance Hiring Act |
| <p><i>An employer or employment agency shall not ask an applicant to disclose, orally or in writing, information concerning the applicant's criminal record or history, including any inquiry on any employment application, until the employer or employment agency has determined the applicant meets the minimum employment qualifications. Prior to determining whether an applicant meets the minimum employment qualifications, an employer or employment agency may ask the applicant to disclose, orally or in writing, information concerning the applicant's criminal record or history, including any inquiry on any employment application, if:</i></p> <p><i>(a) The applicant is applying for a position for which: a criminal history record information check is required by federal or state law; or, to any position for which federal or state law specifically disqualifies an applicant with a criminal background even if such law allows for a waiver that would allow such applicant to be employed; AND (b) The inquiry or request for disclosure is limited to the types of criminal offenses that the employer or employment agency is required to conduct a check for or that disqualify the applicant.</i></p> <p><i>Exemptions and other regulations exist, such as school exemptions and opportunities for applicants to explain their answers.</i></p> | | | | | |
| LB264 | La Grone | | Judiciary 01/24/2019 | Approved by Governor 03/12/2019 | Redefine premises under the Disposition of Personal Property Landlord and Tenant Act |
| <p><i>For purposes of the Disposition of Personal Property Landlord and Tenant Act: "Premises" means (a) a dwelling unit as defined in the Uniform Residential Landlord and Tenant Act, section 76-1410 or a distinct portion of a dwelling unit, the facilities and appurtenances in such dwelling unit, and the grounds, areas, and facilities held out for the use of tenants generally or the use of which is promised to the tenants or (b) self-service storage units or facilities.</i></p> | | | | | |
| LB265 | La Grone | | Banking, Commerce and Insurance 03/12/2019 | In Committee 01/17/2019 | Adopt the Unsecured Consumer Loan Licensing Act and clarify licensing provisions under the Delayed Deposit Services Licensing Act and the Nebraska Installment Loan Act |
| <p><i>Adopt the Unsecured Consumer Loan Licensing Act and clarify licensing provisions under the Delayed Deposit Services Licensing Act and the Nebraska Installment Loan Act</i></p> <p><i>LB265 relates to the Unsecured Consumer Loan Licensing Act. The bill updates and/or (re)defines: Annual percentage rate, check, default, department (Dept. of Banking and Finance), director, financial institution, licensee, Nationwide Mortgage Licensing System and Registry, person, and unsecured consumer loan business.</i></p> <p><i>The Unsecured Consumer Loan Licensing Act shall not apply to a financial institution organized under the laws of this state or the laws of the United States.</i></p> <p><i>The bill outlines the process for application for a license. Licensees under the Unsecured Consumer Loan Licensing Act are required to be licensed and registered through the Nationwide Mortgage Licensing System and Registry. The department is authorized to contract with certain entities to fulfill the purposes of the act. The bill further provides for duties of the director, bond requirements, publication and hearing and related waivers, expenses paid by applicants, when the director shall issue licenses, appeal procedures, etc.</i></p> <p><i>There are in this bill requirements impressed upon the licensees, such as disclosure within thirty days of material developments, like bankruptcy or corporate reorganization, felony convictions against the licensee, etc. As well as numerous rules relating to the specifics of lending hereinunder.</i></p> <p><i>Original sections 45-901 and 45-1001, Revised Statutes Cumulative Supplement, 2018, are repealed.</i></p> | | | | | |
| LB267 | Bolz | Support | Government, Military and Veterans Affairs 03/07/2019 | In Committee 01/17/2019 | Provide a duty for the county board relating to deficient bridges and authorize a tax levy |
| <p><i>Provide a duty for the county board relating to deficient bridges and authorize a tax levy</i></p> | | | | | |

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| | | | | | <i>LB267 requires, under 23-120, in addition to already existing mandates, that the county board is authorized to and shall repair, retrofit, reconstruct, or replace any bridge owned by the county and deemed deficient by Department of Transportation standards.</i> |
| LB269 | Friesen | | Transportation and Telecommunications 02/11/2019 | Passed 04/11/2019 | Change provisions relating to ignition interlock permits and school permits <i>Youth drivers would now be allowed to drive not only to school, but now under LB 269 also to property used by the school he or she attends for purposes of school events or functions.</i> |
| LB270 | Friesen | | Transportation and Telecommunications 02/04/2019 | Passed 04/11/2019 | Change provisions relating to motorboats, motor vehicles, state identification cards, and operators' licenses <i>Department of Motor Vehicles' omnibus bill. Under LB270, the director shall designate an implementation date on or before January 1, 2021, for motor boat registration. Under this bill, and in addition to other requirements, both the full legal name AND the name as it appears on the owner's motor vehicle operator's license or state identification card are required for the application for a certificate of title under 37-1278, relating to the registration of motor boats. Timing and procedure methods are outlined. Mandates to the county treasurer as well. Changes to the rules relating to salvaged, rebuilt or reconstructed motor boats are made herein also. If a vehicle has situs in Nebraska, the application for a certificate of title may be filed with the county treasurer of any county. (The previous exceptions no longer apply.) Implementation dates would change hereinunder to the rules from 60-151, relating to mobile homes and cabin trailers. Definitions are (re)made regarding late model vehicles, vehicles that have been wrecked, damaged or destroyed—and how the county treasurer shall issue salvage branded certificates of title. New rules would be put in place re: "low-speed vehicles" as well, including that three-wheeled motor vehicles no longer need to comply with 49 C.F.R. part 571 to qualify as low-speed vehicles. Changes would also be made to replacing lost, stolen, or mutilated Military Honor Plates (with related duties mandated to the director and department). Further, changes would be made to rules regarding plates of former prisoners of war, Purple Heart Award recipients, disabled veterans, those holding amateur radio station license issued by the Federal Communications Commission, Nebraska Cornhusker Spirit Plates, commercial motor vehicles, historical vehicles, etc.</i> |
| LB275 | Hansen | | Judiciary 02/28/2019 | In Committee 01/17/2019 | Require notification when persons prohibited by state or federal law attempt to obtain a handgun purchase permit or concealed handgun permit <i>Require notification when persons prohibited by state or federal law attempt to obtain a handgun purchase permit or concealed handgun permit Certain definitions relating to sections 69-2401 to 69-2425 are changed, including commission, prohibited processor. Notification requirements are mandated on the chief of police and/or the sheriff when purchases would be in violation of federal law. The Nebraska State Patrol shall be notified under certain circumstances. Changes to the Concealed Handgun Permit Act would be made as well, including definitions and rules relating, again, to the term "prohibited processor". The Nebraska State Patrol will now have affirmative obligations for notification to the commission in the event an application for renewal is made by a prohibited processor, and to peace officers is such peace officer has reasonable cause to believe that the permitholder is a prohibited possessor. If a permit is revoked under subsection (3) of this section because the permitholder is found to be a prohibited possessor, the attorney who prosecuted the case shall electronically send a notification of prohibited possessor to the commission pursuant to section 20 of this act. If the county attorney refused or was unable to prosecute the case, the Attorney General shall report such fact to the commission, along with any explanation for why the county attorney refused or was unable to prosecute the case. A notification of prohibited possessor that is required shall be sent in a form and in a manner prescribed by the commission. The notification shall include the identity of the prohibited possessor, and other information, including, any other information deemed relevant by the commission.</i> |
| LB277 | McCullister | | Judiciary 02/06/2019 | In Committee 01/17/2019 | Change membership provisions for the Board of Parole <i>Change membership provisions for the Board of Parole Specifically, beginning with members appointed in 2020, at least one member of the board shall have experience as a professional treating mental illness or substance abuse. The members of the board shall elect one member to serve a four-year term as chairperson (previously designated by the Governor). The members of the Board of Parole appointed for terms beginning prior to January 1, 2019, shall have terms of office of six years, and the members appointed for terms beginning after January 1, 2019, shall have terms of office of eight years and until their successors are appointed. The successors shall be appointed in the same manner as provided for the members first appointed, and a vacancy occurring before expiration of a term of office shall be similarly filled for the unexpired term. A member of the board may not be reappointed for a consecutive term. The members of the board may be removed only for disability, neglect of duty, or malfeasance in office by the Board of Pardons after a hearing. The Board of Pardons shall promptly file in the office of the Secretary of State a complete statement of the charges, its findings and disposition, and a complete record of the proceedings. Original sections 83-189 and 83-190, Reissue Revised Statutes of Nebraska, are repealed.</i> |

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| LB278 | Bostelman | | Transportation and Telecommunications 02/11/2019 | In Committee 01/17/2019 | Provide a veteran notation on an operator's license or a state identification card for certain commissioned officers as prescribed <i>Provide a veteran notation on an operator's license or a state identification card for certain commissioned officers as prescribed LB278 applies to 60-4,189 relating to operator's licenses and state identification cards. Specifically, (1) An operator's license or a state identification card shall include a notation of the word "veteran" on the front of the license or card as directed by the department if the individual applying for such license or card is eligible for the license or card by meeting verification requirements outlined in the bill.</i> |
| LB282 | Hansen | Monitor | Judiciary 02/13/2019 | In Committee 01/17/2019 | Change provisions relating to bail <i>Change provisions relating to bail As before, any bailable defendant shall be ordered released from custody pending judgment on his or her personal recognizance unless the judge determines in the exercise of his or her discretion that such a release will not reasonably assure the appearance of the defendant as required or that such a release could jeopardize the safety and maintenance of evidence or the safety of victims, witnesses, or other persons in the community however, under LB282, this rule would get increased specificity as it relates to what defendants fall under it. To wit: the rule would apply to any bailable defendant who is charged with a Class IIIA, IV, or V misdemeanor OR a violation of a city ordinance. (Except when the victim is an intimate partner as defined in section 28-323) Any bailable defendant described in this subsection shall be ordered released from custody pending judgment on his or her personal recognizance unless: i. The defendant has previously failed to appear in the instant case; AND ii. The judge determines in the exercise of his or her discretion that such a release will not reasonably assure the appearance of the defendant as required or that such a release could jeopardize the safety and maintenance of evidence or the safety of victims, witnesses, or other persons in the community. If the court requires a defendant to execute an appearance or bail bond, the court shall appoint counsel for the defendant if the court finds the defendant to be indigent.</i> |
| LB286 | McCollister | | Judiciary 02/27/2019 | In Committee 01/17/2019 | Create the Coordinated Reentry Council <i>The Legislature finds and declares that there shall be a coordinated effort to establish a comprehensive and successful system of correctional reentry programs throughout this state and to include an array of interests in the establishment and growth of this system. To further such policy, the Coordinated Reentry Council is created. For administrative and budgetary purposes, the council shall be within the Nebraska Commission on Law Enforcement and Criminal Justice. The council will have voting and nonvoting members and will be populated with individuals from pertinent fields, including two judges appointed by the Chief Justice of the Supreme Court and Two members of the Legislature, appointed by the Executive Board of the Legislative Council. Members will have terms of varying length. Among other things the council shall develop and implement a plan to establish the statewide operation and use of a continuum of reentry programs, review efforts by individuals and organizations that provide reentry services in Nebraska and, review best practices regarding reentry policies and programs in other states.</i> |
| LB288 | Linehan | | Revenue 04/03/2019 | In Committee 01/17/2019 Revenue Priority Bill | Change income tax rates <i>Change income tax rates Applies the individual income tax brackets and rates for taxable years beginning or deemed to begin on or after January 1, 2014 those beginning before January 1, 2020. Creates individual income tax brackets and rates for the taxable years beginning or deemed to begin on or after January 1, 2020.</i> |
| LB289 | Linehan | Monitor | Revenue 04/24/2019 | In Committee 01/17/2019 Revenue Priority Bill | Change provisions relating to county assessor inspections of real property for property tax purposes <i>The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every 3 years. (Amended from no less frequently than every 6 years.)</i> |
| LB290 | Linehan | | Revenue 02/01/2019 | In Committee 01/17/2019 | Change the sales and use tax rate <i>LB290 amends the sales and use tax of 5.5% commencing on the start of the first calendar quarter after July 20, 2002 so that it extends until July 1, 2020. Further, the bill opens discussion to a new sales and use tax rate commencing July 1, 2020.</i> |

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| LB293 | Scheer | | Appropriations 02/26/2019 | In Committee 01/17/2019 | Provide, change, and eliminate provisions relating to appropriations <i>LB 293, introduced by the Speaker at the request of the Governor, is part of the Governor's biennial budget recommendations. This bill makes adjustments to the appropriations and reappropriations for state operations, aid and construction programs in the current fiscal year ending June 30, 2019. The adjustments will be used in programs where the forecasted cost has risen or decreased due to circumstances that were unforeseen when appropriation bills were passed two years ago and subsequently amended by the Legislature in 2018. The bill contains the emergency clause.</i> |
| LB294 | Scheer | Support | Appropriations 02/26/2019 | In Committee 01/17/2019 | Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2021 <i>LB 294, introduced by the Speaker at the request of the Governor, is part of the Governor's biennial budget recommendations. This bill is the mainline appropriations bill for the biennium that begins July 1, 2019 and ends on June 30, 2021. The measure includes the budget recommendations for all State operations and aid programs. The bill includes the appropriate transfers from cash funds to the General Fund as well as between specified cash funds. Finally, it provides the necessary definitions for the proper administration of appropriations and personal service limitations. This bill contains the emergency clause and becomes operative on July 1, 2019.</i> |
| LB295 | Scheer | | Appropriations 02/26/2019 | In Committee 01/17/2019 | Appropriate funds for salaries of members of the Legislature <i>LB 295, introduced by the Speaker at the request of the Governor, is a part of the Governor's biennial budget recommendations. This bill make the appropriations each year of the biennium for the salaries and benefits of the 49 State Senators. This separate appropriation bill is required by the State Constitution and funds the \$12,000 annual salary of each senator and the corresponding employer payroll contribution for Social Security. This bill contains the emergency clause and becomes operative on July 1, 2019.</i> |
| LB296 | Scheer | | Appropriations 02/26/2019 | In Committee 01/17/2019 | Appropriate funds for salaries of constitutional officers <i>LB 296, introduced by the Speaker at the request of the Governor, is a part of the Governor's biennial budget recommendations. This bill provides for the funding of the salaries and benefits of certain State Officers as required by the State Constitution and current laws of the State of Nebraska. This bill includes judges as well as elected Constitutional Officers, the Parole Board and the Tax Commissioner. This bill contains the emergency clause and becomes operative on July 1, 2019.</i> |
| LB297 | Scheer | | Appropriations 02/26/2019 | In Committee 01/17/2019 | Appropriate funds for capital construction and property acquisition <i>LB297, introduced by the Speaker at the request of the Governor, is part of the Governor's biennial budget recommendations. This bill appropriates funds for the reaffirmed and new constructions projects recommended by the Governor for the next biennium. Reaffirmed projects include those projects currently underway that have already received approval and funding previously but were funded over several years. In addition to the new and reaffirmed appropriations set forth in the bill, language is included providing for the re-appropriation of unexpended June 30, 2019 appropriation balances for FY 2019-20 ton continue or complete projects. This bill contains the emergency clause and becomes operative on July 1, 2019.</i> |
| LB298 | Scheer | | Appropriations 02/26/2019 | In Committee 01/17/2019 | Repeal funds and authorize, provide, change, and eliminate fund transfer provisions <i>LB 298, introduced by the Speaker, at the request of the Governor, is a part of the Governor's biennial budget recommendations. This bill provides for fund transfers, eliminates fund transfer provisions, and changes provisions governing the administration and use of funds. This bill contains the emergency clause and becomes operative on July 1, 2019.</i> |
| LB299 | Scheer | | Appropriations 02/26/2019 | In Committee 01/17/2019 | Change Cash Reserve Fund provisions <i>LB299, introduced by the Speaker, at the request of the Governor, is part of the Governor's biennial budget recommendations. This bill's primary purpose is to amend Nebraska Revised Statutes section 84-612 to provide for transfers to/from the Cash Reserve Fund. This bill contains the emergency clause and becomes operative on July 1, 2019.</i> |
| LB303 | Lindstrom | | Revenue 02/27/2019 | General File 04/11/2019 | Change the amount of relief under the Property Tax Credit Act <i>LB303 states, in pertinent part, that it is the intent of the Legislature to fund the Property Tax Credit Act for tax years after tax year 2008 using available revenue. For tax years year 2017 and 2018, the amount of relief granted under the act shall be two hundred twenty-four million dollars (\$224M). For tax year 2019 and each tax year thereafter, the amount of relief granted under the act shall be no less than two hundred seventy-five million dollars (no less than \$275M). The relief shall be in the form of a property tax credit which appears on the property tax statement.</i> |

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| LB304 | Crawford | | Agriculture 03/05/2019 | Select File 04/10/2019 Hansen, B. Priority Bill | Exempt certain operations from the definition of a food establishment under the Nebraska Pure Food Act <i>LB304 provides exemptions under 81-2,245.01 by redefining food establishment to exclude a private home or other area where food that is not time/ temperature control for safety food is prepared: For sale or service at a religious, charitable, or fraternal organization's bake sale or similar function; or For sale directly to the consumer including, but not limited to, at a farmers market, fair, festival, craft show, or other public event or for pick up at or delivery from such private home or other area, if such producer meets and abides by other requirements outlined in the proposed bill, such as specific labeling of the food, abiding by the food handler's rule of the event, etc.</i> |
| LB306 | Crawford | | Business and Labor 01/28/2019 | Final Reading 02/22/2019 | Change provisions relating to good cause for voluntarily leaving employment under the Employment Security Law <i>Change provisions relating to good cause for voluntarily leaving employment under the Employment Security Law LB306 provides that persons who leave work to care for a family member with a serious health condition are eligible for unemployment benefits. It adds "caring for a family member with a serious health condition" to the list of reasons which are considered good cause for voluntarily leaving employment under employment security law.</i> |
| LB313 | Bolz | | Executive Board 02/20/2019 | In Committee 01/18/2019 | Provide the office of Inspector General of the Nebraska Correctional System with oversight authority over regional centers <i>LB313 is designed to rename, amend, and add to the Office of Inspector General of the Nebraska Correctional System Act, which would now be named the Correctional System and Mental Health Facilities Oversight Act. The Department of Health and Human Services (and the regional centers) will now be included in the content of investigations conducted and reports created hereinunder. The bill proposes to provide authority for an independent form of inquiry for concerns regarding the actions of individuals and agencies responsible for the supervision, treatment, and release of persons in the regional centers. It provides duties for the Division of Behavioral Health. It proposes to change provisions relating to qualifications of the Inspector General. And it requires a report.</i> |
| LB315 | Kolterman | | Revenue 03/14/2019 | General File 04/11/2019 | Provide for an inheritance tax exemption and change certain inheritance tax proceedings <i>Proceeds of life insurance receivable by a trustee, of either an inter vivos trust or a testamentary trust, as insurance under policies upon the life of the decedent shall not be subject to inheritance tax. This subsection shall not apply if the decedent's estate is the beneficiary of the trust. In the absence of any probate proceeding brought in this state, an independent proceeding for the sole purpose of determining the tax may be instituted in the county court of the county where the property or any part thereof which might be subject to tax is situated. (Now using "independent proceeding" to refer to such, rather than inheritance tax proceeding vernacular previously used). Notice requirements are still in place, and now apply to these independent proceedings.</i> |
| LB319 | Moser | | Natural Resources 02/06/2019 | Approved by Governor 03/21/2019 | Change provisions relating to notices, rules, and regulations of the Department of Natural Resources <i>The Department of Natural Resources is given jurisdiction over all matters pertaining to water rights for irrigation, power, or other useful purposes except as such jurisdiction is specifically limited by statute. The department may adopt and promulgate rules and regulations governing matters coming before it (this is now discretionary whereas it was mandatory previously).</i> |
| LB320 | Albrecht | | Agriculture 02/05/2019 | Final Reading 04/15/2019 Agriculture Priority Bill | Change various provisions of the Pesticide Act and update federal references <i>Historically, if the pesticide contains arsenic in any form, a statement of the percentage of total water-soluble arsenic calculated as elementary arsenic. This rule would be repealed here. Warning labels related hereto shall now include danger, symbol, or cautionary labeling when applicable.</i> |
| LB322 | Crawford | | Judiciary 02/01/2019 | General File 02/26/2019 | Change provisions relating to enforcement of certain tobacco restriction provisions <i>LB 322 establishes a uniform process for tobacco compliance checks to be performed for the purpose of deterring licensees from providing nicotine products to persons under eighteen years of age. It provides that persons at least fifteen but under eighteen years of age may assist law enforcement or a tobacco prevention coalition in conducting a compliance check with written consent of a parent or guardian.</i> |

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| LB323 | Crawford | | Health and Human Services 02/28/2019 | Select File 04/17/2019 Crawford Priority Bill | Change eligibility provisions under the Medical Assistance Act for certain disabled persons <i>The associated federal rule has changed and therefore eligibility is now as allowed under 42 U.S.C. 1396a(a)(10)(A)(ii)(XV) and (XVI). A qualifying family's premiums shall be graduated based on family income and shall not exceed 7.5% of family income and the department shall not include assets or available resources in the determination of eligibility.</i> |
| LB324 | La Grone | | Judiciary 03/21/2019 | In Committee 01/18/2019 | Change immunity from liability under the 911 Service System Act <i>Under LB324, any local governing body, the commission, or any public safety agency and their employees, including employees of public safety answering points, involved in the provision of next-generation 911 service, shall, except for failure to use reasonable care or for intentional acts, be immune from liability or the payment of damages in providing next-generation 911 service.</i> |
| LB325 | Bostelman | | Transportation and Telecommunications 02/26/2019 | In Committee 01/18/2019 | Provide for motor vehicle tax exemptions for one hundred percent service-connected disability compensation rated veterans and dependency and indemnity compensation recipients <i>LB325 provides (one) motor vehicle tax exemptions for one hundred percent service-connected disability compensation rated veterans and dependency and indemnity compensation recipients.</i> |
| LB327 | Bolz | Support | Appropriations 03/26/2019 | In Committee 01/18/2019 | State intent to appropriate funds for an increase in rates paid to behavioral health service providers <i>The Legislature finds that the initial report from the cost model study project (ten years in the making) shows rates paid to behavioral health providers from seven percent below the actual cost of providing services to thirty-five percent below the actual cost of providing services and that the average rate paid is eighteen and one-tenth percent below the actual cost of providing services. Therefore, this bill earmarks for related appropriations.</i> |
| LB328 | Bolz | | Health and Human Services 03/07/2019 | In Committee 01/18/2019 | Adopt the Nebraska Family First Act, provide for non-court-involved response to reports of child abuse or neglect, and provide for a family finding project <i>Under the Nebraska Family First Act proposed by LB328, the department of health and human services shall provide prevention and family services and programs in accordance with the requirements for up to 12 months before a child is removed from their home to be placed into foster care. The bill mandates the department maintain a written prevention plan for each foster care candidate.</i> |
| LB330 | Bolz | Monitor | Executive Board 02/20/2019 | General File 04/10/2019 | Change the administration, duties, membership, purpose, and reports of the Nebraska Children's Commission <i>Duties relating to the creation of a strategic plan are now to be only monitoring and evaluating responsibilities. The bill overhauls the make-up of the board and who may advise the board, effecting all three branches of government.</i> |
| LB331 | Bolz | | Judiciary 02/27/2019 | In Committee 01/18/2019 | Change provisions relating to the Board of Parole, the Department of Correctional Services, and the Office of Probation Administration <i>LB331 as proposed would require reports from the Board of Parole and the Office of Probation Administration. It would change provisions relating to release or reentry plans. The obtaining state identification cards or renewing motor vehicle operator's licenses for inmates would undergo rule changes. The duties for the reentry program and the Vocational and Life Skills Program will be moved from the Department of Correctional Services to the Board of Parole. The bill further states intent regarding appropriations. It requires the Department of Correctional Services and the Board of Parole to develop a plan to transition responsibility for community corrections from the department to the board, requires the Board of Parole to develop a plan to transition responsibility for post-release supervision from the Office of Probation Administration to the board.</i> |
| LB335 | Hansen | Support | Judiciary 02/13/2019 | In Committee 01/18/2019 | Authorize a 24/7 sobriety program permit for operating a motor vehicle as a condition of bail <i>A 24/7 sobriety program shall coordinate efforts among various state and local governmental agencies for finding and implementing alternatives to incarceration for offenses that involve operating a motor vehicle under the influence of alcohol or other drugs. :</i> |

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| LB336 | Hansen | | Government, Military and Veterans Affairs 03/07/2019 | In Committee 01/18/2019 | Change the vote required to exceed certain budget limitations <i>Under LB336, a governmental unit may exceed the limit on their budget for a fiscal year by up to an additional one percent upon the affirmative vote of a majority of the governing body. (Previously 75% of the governing body.)</i> |
| LB338 | Wayne | | Revenue 03/27/2019 | In Committee 01/18/2019 | Change calculation of gasoline tax and distribution of proceeds <i>The minimum average wholesale price of gasoline to be used to calculate the tax for tax periods beginning on and after July 1, 2019, shall be two dollars and forty-four cents.</i> |
| LB341 | Arch | | Health and Human Services 02/08/2019 | In Committee 01/18/2019 | Change provisions relating to a determination of ongoing eligibility for a child care subsidy <i>Limits the amount of transitional care received to the remainder of a family's eligibility period—OR—until the family income exceeds one hundred eighty-five percent of the state median income as reported by the United States Bureau of the Census, whichever occurs first. When the family's eligibility period ends, the family shall continue to be eligible for transitional child care assistance if the family's income is below one hundred eighty-five percent of the federal poverty level. The family shall receive transitional child care assistance through the remainder of the transitional eligibility period or until the family income exceeds eighty-five percent of the state median income as reported by the United States Bureau of the Census, whichever occurs first. (If a family's income falls to one hundred thirty percent of the federal poverty level or below, the twenty-four-month time limit in this subsection shall ongoingly apply.)</i> |
| LB348 | Quick | | Urban Affairs 02/12/2019 | Passed 04/11/2019 | Adopt changes to the state building code <i>The references of this code shall now comply in pertinent parts to the International Council Code from 2018 (amended from the 2012 edition).</i> |
| LB351 | Morfeld | | Education 03/19/2019 | In Committee 01/18/2019 | Provide for school district levy and bonding authority for cybersecurity and violence prevention <i>On and after April 19, 2016, the school board of any school district may make a determination that an additional property tax levy is necessary for a specific project to address (amended from specific abatement to address). This bill adds cybersecurity, violence protection, and other possible specific projects allowed under this rule.</i> |
| LB352 | Morfeld | | Judiciary 03/06/2019 | Final Reading 04/15/2019 Morfeld Priority Bill | Provide requirements relating to the use of jailhouse informants <i>LB352 addresses concerns relating to the reliability of jailhouse witness testimony, by such means as the creation and maintenance of a central record of each case including testimony offered or provided by jailhouse informants (felons), the benefits so requested, etc. Such record will be the responsibility of the county attorney's office. There are additional disclosure requirements as well.</i> |
| LB353 | Pansing Brooks | | Judiciary 03/28/2019 | In Committee 01/18/2019 | Provide powers and duties for University of Nebraska police departments and police officers as prescribed <i>LB353 proscribes racial profiling by all University of Nebraska police departments. Further, it places mandates on all University of Nebraska police departments, including the recording of the information using the form developed and promulgated pursuant to section 20-505 relating to traffic stops, and several others.</i> |
| LB354 | Pansing Brooks | | Judiciary 01/31/2019 | Approved by Governor 03/27/2019 | Change provisions relating to sealing of juvenile records <i>LB354 mandates that a pretrial diversion program shall seal all records pertaining to the offense and diversion upon discharge from the program. The diversion program shall reply to any public inquiry that no information exists regarding a sealed record. As it relates to related records held by juvenile court judges, the public case file shall not contain any information that is protected under the federal Health Insurance Portability and Accountability Act of 1996, as such act existed on January 1, 2019. Notice requirements and more are mandated against the county attorney as well, like at such time as mediation is offered. Also, the Department of Labor, State Court Administrator have affirmative obligations hereinunder.</i> |

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| LB355 | La Grone | | Banking, Commerce and Insurance 01/29/2019 | Approved by Governor 03/12/2019 | Change provisions relating to money transmitters, installment sales, and mortgage loans <i>LB 355 is a bill introduced at the request of the Nebraska Department of Banking and Finance to update provisions of the Nebraska Money Transmitters Act, the Nebraska Installment Sales Act, and the Residential Mortgage Licensing Act. The bill updates the Department's authority relating to examinations of licensees and their authorized delegates under the Nebraska Money Transmitters Act, by providing for offsite examinations and joint examinations with federal agencies. The bill amends the Nebraska Installment Sales Act to allow licensees to establish branch offices rather than obtaining a full license for each physical location as currently required. The bill defines "branch office," sets licensing and renewal fees for branch offices, requires applicants to submit specific information, sets standards for licensee notifications to the Department, and changes/updates terminology. These amendments would be effective January 1, 2020. The bill amends the Residential Mortgage Licensing Act to provide requirements for the submission of fingerprints for specified principals of an applicant for a mortgage banker license. The bill would also adopt a transitional licensing process, effective November 24, 2019, to allow certain federally-registered mortgage loan originators and mortgage loan originators licensed by another state to temporarily conduct business in Nebraska; limit the term of inactive mortgage loan originator licensees; and change the time period for records retention.</i> |
| LB366 | Bostelman | | Transportation and Telecommunications 02/26/2019 | In Committee 01/18/2019 | Change registration fee for alternative fuel-powered motor vehicles <i>In addition to any other fee required under the Motor Vehicle Registration Act, a fee for registration of each motor vehicle powered by an alternative fuel shall be charged. The fee shall be \$75 for each such motor vehicle registered in 2019, \$85 dollars for 2020, \$95 for 2021, \$105 dollars for 2022, \$115 dollars for 2023, and \$125 dollars for 2024 and every year thereafter. The fee shall be collected by the county treasurer and remitted to the State Treasurer for credit to the Highway Trust Fund.</i> |
| LB369 | Vargas | | Judiciary 03/28/2019 | In Committee 01/18/2019 | Require jails, law enforcement agencies, and the Nebraska State Patrol to provide public notice before entering into agreements to enforce federal immigration law and to allow audits of noncomplying entities <i>Beginning September 15, 2019, a law enforcement agency or jail shall, before becoming a party to an agreement with any other public agency to enforce immigration law or to investigate, interrogate, detain, detect, or arrest persons for immigration enforcement purposes pursuant to such agreement, notify the governing body of any political subdivision overseeing such law enforcement agency or jail, in writing, at least thirty days prior to entering into such agreement. The notice shall be filed with the governing body and the governing body shall include the notice in the agenda of subjects of the next regularly scheduled public meeting of the governing body. If such an agreement existed prior to September 15, 2019, such law enforcement agency or jail shall notify the governing body of any political subdivision overseeing such law enforcement agency or jail, in writing, on or before October 15, 2019. The notice shall be filed with the governing body and the governing body shall include the notice in the agenda of subjects of the next regularly scheduled public meeting of the governing body.</i> |
| LB373 | Brewer | Oppose | Government, Military and Veterans Affairs 01/31/2019 | In Committee 01/18/2019 | Provide setback and zoning requirements for wind energy generation projects <i>LB373 defines wind energy generation project. The bill requires zoning provisions prior to construction of wind energy projects as prescribed, including notices. It provides for fees, eliminates provisions relating to zoning regulations, limits agreements relating to school lands, repeals the original sections, and to declares an emergency.</i> |
| LB376 | Friesen | Support | Judiciary 02/06/2019 | In Committee 01/18/2019 | Provide for safekeeping of prisoners <i>All sentences for maximum terms of imprisonment of less than one year shall be served in the county jail, authority of a sheriff or other county official having a prisoner in lawful custody, when necessary for the safekeeping of such prisoner, to convey such prisoner to and confine such prisoner in the jail of any city or county of this state, any juvenile detention facility of this state, an institution under the control of the Department of Correctional Services, or any other secure and convenient place of confinement in this state, to be procured by such sheriff or other county official having such prisoner in custody. The authority to determine what is necessary for the safekeeping of a prisoner shall rest with the sheriff or other county official having such prisoner in lawful custody. The sheriff or other county official may determine that a prisoner cannot safely serve his or her sentence or otherwise be safely kept in a particular place of confinement if the place of confinement is not staffed or equipped to safely keep the prisoner for any reason, including, but not limited to, the medical or mental health needs of a prisoner or because the prisoner presents a danger to himself, herself, or others.</i> |
| LB377 | DeBoer | | Judiciary 03/06/2019 | In Committee 01/18/2019 | Provide for voidability of certain releases from liability <i>LB377 reads: An agreement to release another person or entity from liability for personal injury or death, if entered into within thirty days after the date the personal injury or death occurred, shall be voidable by the releasor. The agreement shall be void upon written notification by the releasor to the other party or parties to the agreement. Such notification must occur within one hundred twenty days after the initial execution of the agreement.</i> |

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| <i>The Revisor of Statutes shall assign section 1 of this act to Chapter 25, article 21.</i> | | | | | |
| LB379 | Kolterman | | Banking, Commerce and Insurance 03/12/2019 | General File 03/15/2019 Speaker Priority Bill | Change provisions under the Delayed Deposit Services Licensing Act and the Nebraska Installment Loan Act <i>This bill defines Nationwide Mortgage Licensing System and Registry. Licensees under the Delayed Deposit Services Licensing Act are required to be licensed and registered through the Nationwide Mortgage Licensing System and Registry. In order to carry out this requirement, the department is authorized to participate in the Nationwide Mortgage Licensing System and Registry. For this purpose, the department may establish requirements as necessary by adopting and promulgating rules and regulations or by order. The requirements may include, but are not limited to: background checks, criminal history checks through fingerprint data bases, credit checks, etc.,</i> |
| LB386 | Erdman | | Government, Military and Veterans Affairs 02/21/2019 | In Committee 01/22/2019 | Change provisions relating to cash reserves under the Nebraska Budget Act <i>LB386 proposes to amend section 13-504 in order to change provisions relating to cash reserves, provide an operative date of July 1, 2019, repeal original section 13-504, and declare an emergency.</i> |
| LB387 | Pansing Brooks | | Judiciary 03/14/2019 | General File 04/15/2019 | Change and modernize provisions relating to juries <i>LB387 would be the Jury Selection Act, to become operative January 1, 2020. The bill would define terms and change terminology relating to juries. The bill would transfer, change, and eliminate provisions relating to jury commissioners, juror qualifications, exemptions and excuses from jury service, jury lists and summoning juries, initial and subsequent jury panels, excess jurors, special jury panels in criminal cases, extra jurors, tales jurors, grand juries, jurors' notes, jurors viewing property or a place material to litigation, and compensation for jurors. It would provide duties for clerk magistrates and change terminology relating to verdicts and court proceedings, as well as change penalty provisions. It would repeal the original sections and outright repeal sections 25-1609, 25-1626.02, 25-1627.01, 25-1629.03, 25-1629.04, 25-1633.01, 25-1634.03, 25-1642, and 25-1643.</i> |
| LB390 | Pansing Brooks | Neutral | Judiciary 02/14/2019 | Final Reading 04/15/2019 Pansing Brooks Priority Bill | Provide duties regarding school resource officers and security guards <i>LB390 is for a bill relating to public safety. The bill would state findings, define terms, and provide duties for the Nebraska Commission on Law Enforcement and Criminal Justice, law enforcement agencies, security agencies, and school districts relating to school resource officers and security guards as prescribed.</i> |
| LB391 | Hansen | | Judiciary 02/14/2019 | In Committee 01/22/2019 | Change duties of peace officers taking juveniles into custody or interrogating juveniles and prohibit use of statements taken in violation of the rights of a juvenile <i>This bill relates to the Nebraska Juvenile Code. It proposes to amend sections 29-401, 43-248.01, and 43-249, Reissue Revised Statutes of Nebraska, and sections 43-250 and 43-2, 129, Revised Statutes Cumulative Supplement, 2018. In addition to defining a term, this bill would require notification of a juvenile's parent, guardian, custodian, or relative when a juvenile is taken into custody, require an advisement of a juvenile's rights to be given when a juvenile is taken into custody, require that a juvenile's parent, guardian, custodian, or relative be present when requested, and prohibit the use of certain statements in court proceedings. And repeal the original sections.</i> |
| LB394 | Wishart | | Appropriations 03/21/2019 | In Committee 01/22/2019 | State intent relating to an appropriation to the Department of Transportation <i>The proposed bill reads: It is the intent of the Legislature that fifteen million dollars be appropriated from the General Fund for FY2019-20 for a program to fund municipal innovation projects focused on transportation technology that improve safety, efficiency, and mobility. The Department of Transportation shall administer the program through a grant process, and the program shall be known as the Nebraska Innovation and Transportation Technology Program. The department shall adopt and promulgate rules and regulations necessary to carry out this section. Immediate effect proposed due to an emergency.</i> |
| LB405 | Hunt | | Urban Affairs 02/12/2019 | Select File 03/25/2019 | Adopt updates to building and energy codes <i>The bill would amend sections 71-6403, 71-6406, 72-804, 72-805, 72-806, 81-1608, 81-1609, 81-1611, 81-1614, 81-1618, and 81-1622 in order to update provisions relating to building and energy codes, specifically, to adopt the 2018 International Energy Conservation Code (IECC) published by the International Code Council as the Nebraska Energy Code. (amended from the 2008 edition of the IECC). Proposed to become operative July 1, 2020.</i> |

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| LB409 | Kolowski | | Urban Affairs 02/12/2019 | Passed 04/11/2019 | Adopt design standards for health care facilities <i>The Legislature would under LB409 adopt the 2018 Guidelines for Design and Construction of Hospitals, the 2018 Guidelines for Design and Construction of Outpatient Facilities, and the 2018 Guidelines for Design and Construction of Residential Health, Care, and Support Facilities published by the Facility Guidelines Institute for the construction of any health care facility on or after the effective date of this act and for any major addition, remodeling, restoration, repair, or renovation of any health care facility on or after the effective date of this act as determined by the department.</i> |
| LB411 | Scheer | | Government, Military and Veterans Affairs 02/14/2019 | Select File 03/19/2019 Government, Military and Veterans Affairs Priority Bill | Provide an additional method of changing the number of county commissioners <i>LB411 allows for a county board of commissioners to vote to place the question on the ballot regarding the number of commissioners on the county board. Currently, the only way the question can be placed on the ballot is by citizen petition.</i> |
| LB412 | Geist | Oppose | Government, Military and Veterans Affairs 02/07/2019 | In Committee 01/23/2019 | Require an election regarding creation of a joint public agency <i>Beginning on the effective date of this act, before any agreement is entered into regarding the creation of a joint public agency which involves a political subdivision of this state that has authority to levy a tax or issue bonds, the question of the creation of the joint public agency shall be submitted to the registered voters of each such political subdivision which intends to be a party to the agreement at an election held in conjunction with the statewide primary election or statewide general election. No agreement shall be entered into until the question has been submitted to the registered voters of each such political subdivision and a majority of all the voters voting on the question have voted in favor of creating the joint public agency, at an election called for the purpose, upon notice given by the governing body of each political subdivision at least twenty days prior to such election. The same measure, either in form or in essential substance, shall not be submitted to the people, either affirmatively or negatively, for a period of six months from and after the date of such election. Certain procedural requirements are mandated by the bill in the event a related question is submitted to voters.</i> |
| LB414 | Brandt | | Government, Military and Veterans Affairs 03/01/2019 | In Committee 01/23/2019 | Change county highway superintendent duties as prescribed and eliminate an annual report requirement <i>LB414 would amend Section 39-1508 such that it shall be the duty of the county highway superintendent to: Annually submit to the county board a proposed schedule of construction, repair, maintenance, and supervision of county roads and bridges in conjunction with sections 39-2115, 39-2119, and 39-2120; Annually file with the county clerk a revised and current map of the county roads clearly distinguishing the primary and secondary roads, indicating the past year's improvements thereon, and showing the number of miles of roads established during the year and the location thereof; and Undertake the projects contained in subsection (1) of this section, and when requested by the county board report the projects completed, the projects in construction, the and equipment and material purchased, the amounts expended upon roads and bridges, and the sum remaining to be expended, except that deviations from the adopted program may be authorized by the unanimous vote of the county board in case of an emergency.</i> |
| LB415 | Friesen | | Government, Military and Veterans Affairs 02/13/2019 | In Committee 01/23/2019 | Repeal recall provisions for political subdivisions <i>LB415 proposes political subdivision ballot questions shall no longer include recalls.</i> |
| LB420 | Bolz | | Revenue 02/21/2019 | In Committee 01/23/2019 | Adopt the Property Tax Circuit Breaker Act <i>The purpose of the Property Tax Circuit Breaker Act is to provide tax relief through a refundable income tax credit for taxpayers with limited income available to pay property taxes. A qualifying residential (or agricultural) taxpayer may apply to the Department of Revenue for a refundable income tax credit under the Property Tax Circuit Breaker Act from January 1 to April 15 of each year beginning in 2020. The application shall be made on a form developed by the department.</i> <i>Qualifying residential taxpayer means an individual who owns or rents his or her principal residence in the State of Nebraska and who has federal adjusted gross income of less than one hundred thousand dollars for a married filing jointly taxpayer or fifty thousand dollars for any other taxpayer.</i> <i>Qualifying agricultural taxpayer means an individual who owns agricultural land and horticultural land that is located in this state and that has been used as part of a farming operation which has federal adjusted gross income of less than three hundred fifty thousand dollars in the most recently completed taxable year.</i> |

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| <p><i>The department may certify tax credits under this section of up to one hundred seven million six hundred thousand dollars for each taxable year. If the total amount of tax credits calculated under subsection (2) of this section for all applications received in any year exceeds one hundred seven million six hundred thousand dollars, the department shall certify tax credits in proportionate percentages based upon the ratio of the amount of tax credits requested in each application to the total amount of tax credits requested in all applications so that the limitation in this subsection is not exceeded</i></p> | | | | | |
| LB428 | Friesen | | Business and Labor 03/18/2019 | Select File 04/11/2019 Business and Labor Priority Bill | Change certain tax provisions and redefine wages as prescribed under the Employment Security Law |
| <p><i>LB428 amends 42-377, as follows: Children born to the parties, or to either spouse the wife, in a marriage relationship which may be dissolved or annulled pursuant to sections 42-347 to 42-381 shall be legitimate unless otherwise decreed by the court, and in every case the legitimacy of all children conceived before the commencement of the suit shall be presumed until the contrary is shown.</i></p> | | | | | |
| LB429 | Wayne | | Revenue 03/27/2019 | In Committee 01/23/2019 | Change tax provisions for cigars, cheroots, and stogies |
| <p><i>Section 77-4008, Reissue Revised Statutes of Nebraska, would be amended so as to read:</i></p> <p><i>77-4008</i></p> <p><i>(1)</i></p> <p><i>(a) A tax is hereby imposed upon the first owner of tobacco products to be sold in this state.</i></p> <p><i>(b) The tax on cigars, cheroots, and stogies shall be twenty percent of</i></p> <p><i>(i) the purchase price of the cigars, cheroots, or stogies paid by the first owner OR</i></p> <p><i>(ii) the price at which a first owner who made, manufactured, or fabricated the cigars, cheroots, or stogies sells the items to others, except that the maximum tax imposed under this subdivision (b) shall be fifty cents for each cigar, cheroot, or stogie.</i></p> <p><i>(c) The tax on snuff shall be forty-four cents per ounce and a proportionate tax at the like rate on all fractional parts of an ounce. (Such tax shall be computed based on the net weight as listed by the manufacturer.)</i></p> <p><i>(d) The tax on tobacco products other than cigars, cheroots, stogies, and snuff shall be twenty percent of (i) the purchase price of such tobacco products paid by the first owner or (ii) the price at which a first owner who made, manufactured, or fabricated the tobacco product sells the items to others.</i></p> <p><i>(e) The tax on tobacco products shall be in addition to all other taxes.</i></p> <p><i>(2) Whenever any person who is licensed under section 77-4009 purchases tobacco products from another person licensed under section 77-4009, the seller shall be liable for the payment of the tax.</i></p> <p><i>Amounts collected pursuant to this section shall be used and distributed pursuant to section 77-4025, that is, the Tobacco Products Administration Cash Fund.</i></p> <p><i>This act becomes operative on October 1, 2019.</i></p> <p><i>Original section 77-4008, Reissue Revised Statutes of Nebraska, is repealed.</i></p> | | | | | |
| LB436 | Hansen | | Government, Military and Veterans Affairs 03/13/2019 | In Committee 01/23/2019 | Create the Complete Count Commission and provide duties regarding the census |
| <p><i>This bill creates the Complete Count Commission. The Complete Count Commission shall develop, recommend, and assist in the administration of a census outreach strategy to encourage full participation in the 2020 federal decennial census of population required by 13 U.S.C. 141.</i></p> | | | | | |

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| | | | | | <p><i>The commission shall consist of the following members: The Speaker of the Legislature, or his or her designee, as a nonvoting, ex officio member; The Governor or his or her designee; The Secretary of State or his or her designee; Seven individuals representing political subdivisions, reflecting the geographic diversity of the state, including a representative of a city of the metropolitan class and a representative of a city of the primary class, appointed by the Secretary of State; Five individuals representing school districts, reflecting the geographic diversity of the state, appointed by the State Board of Education; One representative each from four different organizations representing the interests of minorities in the state, appointed by the Secretary of State; One representative each from three different organizations representing the interests of business in the state, including one organization representing minority business interests, appointed by the Governor; AND One representative of the lead agency of the Nebraska State Data Center appointed by the Governor.</i></p> <p><i>Each appointed member shall serve at the pleasure of the appointing official or board. A vacancy shall be filled in the same manner as the original appointment. The Secretary of State shall serve as the chairperson of the commission. The commission shall meet at the call of the chairperson or upon request of ten members of the commission. A member of the commission shall receive no compensation for service on the commission but shall be reimbursed for actual and necessary expenses.</i></p> |
| LB438 | Wishart | | Judiciary 01/30/2019 | In Committee 01/23/2019 | <p>Designate Nebraska State Patrol as agency to investigate criminal activity within Department of Correctional Services facilities and the Lincoln Regional Center</p> <p><i>This bill requires a report by the Inspector General of the Nebraska Correctional System. It would designate the Nebraska State Patrol as the agency to investigate criminal activity within correctional facilities operated by the Department of Correctional Services and the Lincoln Regional Center (and provide the related powers and duties for the patrol). No less than ten so-assigned investigators. The bill also to provides for confidentiality of certain records.</i></p> <p><i>Operative date: January 1, 2020.</i> <i>Repeal original sections.</i></p> |
| LB443 | McCullister | Monitor | Judiciary 02/06/2019 | Approved by Governor 03/27/2019 | <p>Require the Department of Correctional Services to allow committed offenders reasonable access to their attorneys</p> <p><i>The department shall allow each committed offender reasonable access to his or her attorney or attorneys. If a committed offender communicates with his or her attorney or attorneys by telephone or videoconferencing, such communication shall be provided without charge to the committed offender and without monitoring or recording by the department or law enforcement.</i></p> |
| LB446 | McDonnell | Support | Appropriations 03/06/2019 | In Committee 01/23/2019 | <p>State intent relating to appropriations for the County Justice Reinvestment Grant Program</p> <p><i>It is the intent of the Legislature to appropriate one million dollars to the County Justice Reinvestment Grant Program within the Nebraska Crime Commission on Law Enforcement and Criminal Justice for FY2018-19 and FY2019-20 to alleviate county jail populations through programming and services. The programming and services shall include, but not be limited to, the inmates who are diagnosed as mentally ill.</i></p> |
| LB455 | Arch | | Judiciary 03/27/2019 | In Committee 01/23/2019 | <p>Change medical services payment provisions relating to jails</p> <p><i>For purposes of sections 47-701 to 47-705, which governs responsibility for payment of the costs of medical services for any person ill, wounded, injured, or otherwise in need of such services at the time such person is arrested, detained, taken into custody, or incarcerated. Here, medical services include: medical and surgical care and treatment, hospitalization, transportation, medications and prescriptions, examinations to determine fitness for confinement, and other associated items.</i></p> <p><i>Associated references are to be amended elsewhere, namely, 47-703.</i></p> |
| LB458 | Lathrop | | Judiciary 03/15/2019 | In Committee 01/23/2019 | <p>Change provisions relating to child abuse or neglect</p> |
| LB460 | | | Health and Human Services 03/07/2019 | General File 04/08/2019 Health and Human Services Priority Bill | <p>Change criminal background check provisions under the Children's Residential Facilities and Placing Licensure Act</p> <p><i>LB 460 amends the Children's Residential Facilities and Placing Licensure Act with new federally mandated criminal background check requirements. Any individual over the age of 18 who is employed by a residential child-caring agency is required to: (a) undergo a national criminal history record information check at least once every five years (b) submit to four other types of background checks.</i></p> |

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To conduct a national criminal history record information check: (a) the individual being screened must submit a complete set of fingerprints to the Nebraska State Patrol (b) the Nebraska State Patrol will transmit the fingerprints to the Federal Bureau of Investigation for a national criminal history record information check (Sec. 2, page 2(1), lines 10-13); and (c) the State Patrol must then issue a report to the Department of Health and Human Services with the information collected during the criminal history record information check.

The four additional background checks include: (a) A search of the National Crime Information Center's National Sex Offender Registry (b) A search of three different registries, repositories or databases in the state where the individual resides and in each state where the individual resided during the last five years: (i) State criminal registries and repositories (ii) State sex offender registries or repositories (iii) State-based child abuse and neglect registries. The individual being screened must pay the actual cost of the fingerprinting and national criminal history record information check and the actual cost of the additional background checks.

AM 1211 revises some language in LB 460 and incorporates LB 341 and LB 459 into LB 460. LB 460 is amended to replace the term "employed by" with "working in" to reflect the language in the federal law. In addition, the language regarding who pays the cost for the criminal history record information check is amended. The language from the original bill remains which requires the individual to pay for the cost of fingerprinting and the criminal history record information check, but the amendment adds that the Department of Health and Human Services (DHHS) may pay for all or part of the cost if funding becomes available.

AM 1211 provides an emergency clause for LB 460. But section 6 carves out sections 1 and 2 (LB 341), section 3 (LB 459), and section 7 which will become operative three calendar months after the adjournment of this legislative session. All other sections become operative on their effective date.

LB 341 (Arch) Change provisions relating to a determination of ongoing eligibility for a child care subsidy. The provisions of LB 341 appear in Sections 1 and 2 of AM 1211. The original provisions of LB 341 amend Neb. Rev. Stat. 68-1206 to reflect the changes in federal law regarding the child care subsidy program and the eligibility and duration of transitional child care assistance. Families may receive child care assistance in Nebraska if their income is less than 130% of the federal poverty guidelines. When determining ongoing eligibility, if a family's income exceeds 130% of the federal poverty guidelines, the family may receive transitional child care assistance for the remainder of the family's eligibility period or until the family income exceeds 85% of the state's median income for a family of the same size, whichever occurs first. In addition, the family will continue to be eligible for transitional child care assistance through the next eligibility period if the family's income is below 185% of the federal poverty guidelines, as long as the family's income does not exceed 85% of the state median income for a family of the same size.

The language limiting transitional child care assistance to 24 months is struck. The language in existing law which would end a family's transitional child care assistance and move the family back onto regular child care subsidy assistance if the family's income falls back below 130% of the federal poverty guidelines is struck. Section 2 of AM 1211 strikes the 24 month limit on work related child care assistance to harmonize provisions.

LB 459 (HHS Committee) Change criminal background check provisions under the Child Care Licensing Act. The provisions of LB 459 appear in section 3 of AM 1211. The original provisions of LB 459 relate to fingerprinting and criminal history record information checks for child care programs under the Child Care Development Block Grant. Persons applying for a license as a child care provider, or persons who are already licensed child care providers, must submit a request for a national criminal history record information check for each child care staff member, including prospective child care staff members, at the applicant's or licensee's expense.

Child care staff member is defined as an individual who is not related to the children receiving care, who is employed by a child care provider for compensation, and whose activities involve the care or supervision of the children for the child care provider or unsupervised access to the children being served. In addition, persons 18 years of age or older who reside in a family child care home are considered child care staff members for purposes of the criminal background checks.

Beginning September 1, 2019, all prospective child care staff members must submit to a criminal history record information check before they can be employed. Similarly, beginning on September 1, 2019, persons over 18 years of age residing in a family child care home must submit to a criminal history record information check. For child care staff members that are already employed before September 1, 2019, they will have until September 1, 2021 to submit to a national criminal history record information check unless they cease to be a child care staff member prior to that date.

To conduct a national criminal history record information check, a child care staff member must submit a complete set of fingerprints to the Nebraska State Patrol. The Nebraska State Patrol will transmit the fingerprints to the Federal Bureau of Investigation for a national criminal history record information check. The State Patrol must then issue a report to the DHHS with the information collected during the criminal history record information check. A child care staff member is required to undergo a national criminal history record information check at least once every five year period, The child care staff member being screened must pay the actual cost of the fingerprinting and national criminal history record information check.

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| | | | | | <p><i>Child care staff members must also submit to several other background checks at their expense, such as the National Crime Information Center's National Sex Offender Registry, a search of a variety of registries and data bases regarding criminal history, sex offenses, and child abuse and neglect in each state in which the staff member resides or has resided in the last five years. Any person who refuses to consent to the national criminal history record information check, knowingly makes false statements in connection with the background check, is a registered sex offender, has been convicted of a crime of violence, moral turpitude, or dishonesty may not be employed by a child care center.</i></p> <p><i>DHHS and the Nebraska State Patrol may promulgate rules and regulations regarding the implementation of national criminal history record information checks, including the costs associated. In addition, DHHS may also promulgate rules and regulations regarding the employment of child care staff members with criminal records. A child care provider will not be eligible for a license if they employ a staff member who is not eligible under these rules and regulations. These provisions do not apply to child care providers licensed as family child care home. A family child care home means a program in the licensee's residence which may serve at least four but not more than eight children.</i></p> |
| LB463 | Williams | | Revenue 02/08/2019 | Approved by Governor 03/27/2019 Williams Priority Bill | Change provisions relating to treasurer's tax deeds and tax sale certificates |
| | | | | | <p><i>This bill changes and eliminates provisions relating to real property sold for delinquent taxes. Further, it re-outlines the process the process for issuing treasurer's tax deeds, and tax sale certificates.</i></p> |
| LB466 | Howard | | Executive Board 02/14/2019 | In Committee 01/23/2019 | Adopt the Redistricting Act |
| | | | | | <p><i>The purpose of the Redistricting Act is to establish procedures to divide the State of Nebraska into districts by designating boundary lines based on population for the representatives from the State of Nebraska to the United States House of Representatives, the judges of the Supreme Court, and the members to be elected to the Legislature, the Board of Regents of the University of Nebraska, the Public Service Commission, and the State Board of Education. The districts shall be established by maps incorporated by reference into legislation enacted by the Legislature.</i></p> <p><i>If the Legislature fails to enact legislation to provide for district boundaries for any entity listed in section 3 of this act prior to adjournment of the legislative session, the Governor shall call a special session within thirty days after the adjournment sine die of such legislative session and the director and the committee shall begin with a new initial version of the map during the special session and otherwise comply with the Redistricting Act.</i></p> <p><i>For purposes of the Redistricting Act: 1) Committee means the Redistricting Committee of the Legislature; 2) Director means the Director of Research of the office of Legislative Research or his or her designee. The maps to be established under the Redistricting Act shall be drawn using state-issued computer software and politically neutral criteria, including: Equal population; No political affiliation; No previous voting data; Only data and demographic information from the United States Bureau of the Census; Deference to county and municipal boundary lines when appropriate; and Contiguous districts.</i></p> <p><i>The director shall deliver initial versions of the maps to be established under the Redistricting Act to the Legislature to be placed on General File no later than fifteen calendar days after the director receives the federal decennial census data from the United States Bureau of the Census in the year after the census. The legislative bills incorporating the initial version of the maps shall not be placed on the agenda for General File consideration until after the committee delivers its report under this act.</i></p> <p><i>No changes other than corrective amendments shall be allowed to the initial version of the maps to be established under the Redistricting Act or the legislative bills incorporating the maps. If one or more of the legislative bills incorporating the initial version of the maps fail to pass on Final Reading or are vetoed by the Governor, the director shall prepare a second version of the map for each such legislative bill as provided in this act.</i></p> |
| LB467 | Vargas | | Executive Board 02/14/2019 | In Committee 01/23/2019 | Prohibit consideration of certain factors in redistricting |
| | | | | | <p><i>In drawing boundaries for legislative districts, no consideration shall be given to the political affiliation of registered voters, demographic information other than population figures, or the results of previous elections, except as may be required by federal law and the Constitution of the United States.</i></p> |

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| LB468 | Walz | Monitor | Health and Human Services 03/01/2019 | General File 04/05/2019 Health and Human Services Priority Bill | Prohibit additional services and populations under the medicaid managed care program |
| <p><i>The bill proposes the following language be added to the Medical Assistance Act: Until at least January 1, 2020, or until a critical evaluation is performed of the at-risk capitated managed care program of the medical assistance program and the success of such managed care program is proven, whichever is later, the department shall not add any additional service or population to the medicaid managed care program in effect on January 1, 2017.</i></p> | | | | | |
| LB472 | Dorn | Monitor | Revenue 03/13/2019 | Final Reading 04/15/2019 Dorn Priority Bill | Adopt the Qualified Judgment Payment Act, authorize a sales and use tax, and require a property tax levy |
| <p><i>For purposes of the Qualified Judgment Payment Act, qualified judgment means a judgment that is rendered against a county by a federal court for a violation of federal law. Any county that has a qualified judgment rendered against it may, upon adoption of a resolution by at least a two-thirds vote of the county board, impose a sales and use tax of one-half of one percent on transactions that are subject to the state sales and use tax under the Nebraska Revenue Act of 1967, as amended from time to time, and that are sourced as provided in sections 77-2703.01 to 77-2703.04 within the county. Any sales and use tax imposed pursuant to this section shall be used to pay the qualified judgment.</i></p> <p><i>During General File consideration, the Legislature adopted amendments that required a county utilizing the authority to put their levy at the maximum rate, that the program terminate on January 1, 2027, required the judgment to be \$25 Million or more, and to require a 2/3 vote of the governing board to impose the tax.</i></p> | | | | | |
| LB473 | Dorn | | Revenue 02/28/2019 | In Committee 01/23/2019 | Change revenue and taxation provisions relating to judgments against public corporations and political subdivisions, authorize certain loans, and provide powers and duties to the State Treasurer |
| <p><i>If constitutional or statutory provisions prevent any public corporation or political subdivision from budgeting sufficient funds to pay any judgment in its entirety, the governing body of the public corporation or political subdivision shall pay that portion that can be paid under the Constitution of Nebraska and laws of this state and then shall make application to the State Treasurer for the loan of sufficient funds to pay the judgment in full.</i></p> <p><i>When application is made for such a loan, the State Treasurer shall make such investigation as he or she deems necessary to determine the validity of the judgment and the inability of the public corporation or political subdivision to make full payment on the judgment, and the period of time during which the public corporation or political subdivision will be able to repay the loan. After determining that such loan will be proper, the State Treasurer shall make the loan from funds available for investment in the state treasury, which loan shall carry an interest rate of one-half of one percent per annum. The State Treasurer shall determine the schedule for repayment, and the governing body of the public corporation or political subdivision shall annually budget and levy a sufficient amount to meet the schedule until the loan, with interest, has been repaid in full.</i></p> | | | | | |
| LB474 | Dorn | | Judiciary 02/21/2019 | In Committee 01/23/2019 | Change provisions relating to claims against the state for wrongful incarceration and conviction |
| <p><i>A claimant under the Nebraska Claims for Wrongful Conviction or Incarceration and Imprisonment Act shall recover damages found to proximately result from the wrongful conviction or wrongful incarceration and that have been proved based upon a preponderance of the evidence. LB474 replaces imprisonment references, largely, into "incarceration."</i></p> <p><i>A successful claimant and the political subdivision against which such claimant obtained a final judgment may, jointly or individually, file a claim with the State Claims Board for full payment of any such judgment, or any part of such judgment, which exceeds the available financial resources and revenue of the political subdivision required for its ordinary purposes. A claim under this subsection shall be filed within two years of the final judgment and shall be governed by the State Miscellaneous Claims Act.</i></p> | | | | | |
| LB476 | McCollister | | Urban Affairs 02/26/2019 | General File 03/04/2019 | Eliminate a sunset provision relating to certain retail sales of natural gas by a metropolitan utilities district |
| <p><i>The metropolitan utilities district shall pay to the city of the metropolitan class (and to every city or village of any class) a sum equivalent to two percent of the annual gross revenue derived from all retail sales of water and gas sold by such district within such city, except that, retail sales of gas shall not include the retail sale of natural gas used as vehicular fuel. Under LB476, the January 1, 2020 sunset provision on the exception that retail sales of gas shall not include the retail sale of natural gas used as a vehicular fuel would be repealed.</i></p> | | | | | |

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| LB479 | Wishart | | Judiciary 03/15/2019 | In Committee 01/24/2019 | Prohibit sexual abuse of a detainee and change provisions relating to sexual abuse of an inmate or parolee <i>Modifies the rules relating to inadmissibility of previous civil and criminal proceedings regarding sexual assault. Redefines the offense of sexual assault for purposes of sections 27-414 and 27-415. Section 7 of the act will be added to the Nebraska Criminal Code. Redefines sexual penetration so as to include non-law enforcement purposes. The bill overhauls what is lawful at such time when law enforcement has a detainee in custody. (4) Any person who engages in sexual penetration with a detainee is guilty of sexual abuse of a detainee in the first degree. Sexual abuse of a detainee in the first degree is a Class IIA felony. Any person who engages in sexual contact with a detainee is guilty of sexual abuse of a detainee in the second degree. Sexual abuse of a detainee in the second degree is a Class IIIA felony.</i> |
| LB480 | Quick | | Appropriations 03/25/2019 | In Committee 01/24/2019 | State intent relating to appropriations to local public health departments <i>The Legislature finds that by focusing on preventive health and medicine the state will decrease the amount of serious health complications and disease among its residents. By improving health and promoting wellness in the areas of preventive health, rather than waiting for serious illness or disease to strike, it will save money and lead to a healthier state as a whole.</i> <i>It is the intent of the Legislature to appropriate to the Department of Health and Human Services, for Program No. 502, for FY2019-20 \$900,000 General Funds for state aid, for the eighteen local public health departments. The Department of Health and Human Services shall distribute \$50,000 to each of the local public health departments for the purpose of improving preventive health and promoting worksite wellness. The preventive health programs that will benefit from the funds shall be designed to: Increase physical activity; prevent complications from diabetes, cardiovascular disease, and other chronic diseases; improve access to medical homes and dental homes to offer prevention and wellness services; increase worksite wellness initiatives to prevent disease and disability; assure preventive services for children and adults; and promote preventive health and wellness in additional ways.</i> |
| LB481 | Bolz | | Appropriations 03/28/2019 | In Committee 01/24/2019 Scheer Priority Bill | State intent relating to an appropriation to the Department of Health and Human Services <i>It is the intent of the Legislature to appropriate XXX from the General Fund for FY2019-20 to the Department of Health and Human Services.</i> |
| LB482 | Erdman | | Revenue 02/27/2019 | In Committee 01/24/2019 | Provide for an adjustment to the assessed value of destroyed real property <i>For purposes of Chapter 77 and any statutes dealing with taxation, unless the context otherwise requires, "destroyed real property" means real property that is destroyed by fire or other natural disaster after January 1 and before October 1 of any year.</i> <i>It shall be the duty of the county assessor to report to the county board of equalization all real property in his or her county that becomes destroyed real property during any year.</i> <i>If the county board of equalization receives a report of destroyed real property pursuant to the above, the county board of equalization shall adjust the assessed value of the destroyed real property to an amount as the bill describes.</i> |
| LB483 | Erdman | | Revenue 02/21/2019 | General File 03/20/2019 Erdman Priority Bill | Change the valuation of agricultural land and horticultural land <i>'Agricultural land and horticultural land' means a parcel of land, excluding land associated with a building or enclosed structure located on the parcel, which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land.</i> <i>Agricultural land and horticultural land shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at its agricultural productivity value.</i> <i>For tax year 2020 and each tax year thereafter, the agricultural productivity value of agricultural land and horticultural land shall be determined based upon the land's capitalized net earning capacity (as prescribed).</i> |

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| LB484 | Lowe | | Judiciary 03/15/2019 | In Committee 01/24/2019 | Change provisions relating to assault on certain employees and officers |
| <p><i>This bill is cleaning up sections related to assault on a public safety officer (including, peace officers, probation officers, firefighters, out-of-hospital emergency care providers, employees of DHHS working at a youth rehabilitation and treatment center or at a regional center, employees of the DHHS if the person committing the offense is committed as a dangerous sex offender under the Sex Offender Commitment Act.</i></p> <p><i>It outlines penalties, mental states necessary for violations, and defines terms (such as, public safety officer or health care professional in the first, second, or third degree).</i></p> | | | | | |
| LB490 | Wayne | Neutral | Judiciary 02/08/2019 | In Committee 01/24/2019 | Consolidate offices of clerk of the district court and clerk magistrates |
| <p><i>The position of appointed clerk of the district court shall be consolidated with the position of clerk magistrate into the position of clerk of the courts; and the clerk of the courts and any transferred employees shall become state employees. The clerk of the courts shall have all the duties, obligations, and powers of the clerk of the district court and clerk magistrate.</i></p> <p><i>Consolidation under this section shall occur: (a) On July 1, 2021, for district court judicial district numbers 8, 10, 11, and 12; (b) On July 1, 2022, for district court judicial district numbers 1, 3, 5, 6, 7, and 9; and (c) On July 1, 2023, for district court judicial district numbers 2 and 4.</i></p> <p><i>A consolidation plan shall be submitted to the State Court Administrator in a format prescribed by the administrator within 120 days after the request by the Supreme Court. A majority of the judges affected by the consolidation shall approve the plan prior to submission to the State Court Administrator. A consolidation plan shall not become effective unless approved and adopted by the Supreme Court. If a plan is not submitted within such 120 days, the Supreme Court shall develop a substitute consolidation plan.</i></p> <p><i>At the request of the Supreme Court, the judges of the district court, county courts, and separate juvenile court of a district court judicial district, in conjunction with any remaining clerk of the district court or clerk magistrate and any representative of a vacated office, shall develop a plan to consolidate the positions of clerk of the district court and clerk of the county court into the position of clerk of the courts for the county.</i></p> <p><i>Each consolidation plan shall address, but not be limited to, the facilities, assignment of magistrate duties to a clerk or to an existing court employee who will become part of the consolidated office under the plan, selection of an administrative judge from within the district for the purposes of administration of the consolidated office of the clerk of the courts, and personnel structure. Each plan shall also identify other employees who are not employed by the clerk of the district court or clerk magistrate at the time of the consolidation but who are integral to the operation of the court, and employees so identified shall remain county employees. In developing the consolidation plan, interests and comments from the public and attorneys who regularly practice in the county shall be considered.</i></p> | | | | | |
| LB493 | Wayne | | Revenue 02/28/2019 | In Committee 01/24/2019 | Change provisions relating to property tax exemptions under the Nebraska Housing Agency Act |
| <p><i>This bill repeals the requirement that real property tax exemptions under the Nebraska Housing Agency Act be for properties "wholly owned" controlled affiliates of a housing agency.</i></p> | | | | | |
| LB496 | Wayne | | Judiciary 03/15/2019 | Select File 04/17/2019 Speaker Priority Bill | Increase penalties for tampering with witnesses, informants, jurors, or physical evidence and change provisions relating to discovery in criminal cases |
| <p><i>Tampering with witnesses or informants is a Class IV felony, except that if such offense involves a pending criminal proceeding which alleges a violation of another offense classified as a Class I, IA, IB, IC, ID, or II felony, the offense is a Class II felony. Jury tampering is a Class IV felony, except that if such offense involves a pending criminal proceeding which alleges a violation of another offense classified as a Class I, IA, IB, IC, ID, or II felony, the offense is a Class II felony. Tampering with physical evidence is a Class IV felony, except that if such offense involves a pending criminal proceeding which alleges a violation of another offense classified as a Class I, IA, IB, IC, ID, or II felony, the offense is a Class II felony. The bill further defines enforcement provisions under certain circumstances, for instance, when the prosecution believes a witness could be in danger of harm through particular disclosures, etc.</i></p> | | | | | |
| LB500 | Morfeld | | Judiciary 02/13/2019 | In Committee 01/24/2019 | Prohibit participation in pretrial diversion programs for certain driving under the influence and driver's license offenses |
| <p><i>No person arrested for a violation of section 60-4,164, 60-6,196, 60-6,197, 60-6,197.04, 60-6,211.01, or 60-6,211.02 (all of which relate to driving under the influence) after having once been convicted of a violation of any such section, nor any person arrested for a violation of section 60-6,196 or 60-6,197 punishable as provided in subdivision (2), (5), (6), (8), or (10) of section 60-6,197.03, charged with a violation of section 60-6,196 or 60-6,197 shall be eligible for pretrial diversion under a program.</i></p> | | | | | |

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| LB502 | Hunt | | Judiciary 03/28/2019 | In Committee 01/24/2019 | Adopt the Limited Immigration Inquiry Act <i>The purpose of the Limited Immigration Inquiry Act is to promote the health and safety of all residents of Nebraska by encouraging immigrants to cooperate with the government, especially in reporting violations of the law.</i> <i>Unless required by court order or federal law or required or permitted by state law, no peace officer or government employee or official shall inquire into the immigration status of any person who interacts with such peace officer, employee, or official or with a government agency or law enforcement agency or ask for such person's social security number or other information that would disclose such person's immigration status.</i> <i>Each law enforcement agency and each government agency to which residents regularly walk in to report violations of the law or to complain about government operations shall post prominent signs describing the policy under the Limited Immigration Inquiry Act of not asking about residents' immigration status.</i> <i>Nothing in the Limited Immigration Inquiry Act is intended to prevent peace officers or government employees or officials from knowing a person's immigration status or viewing a document that might provide evidence of a person's immigration status, so long as the person has volunteered the information or document to the peace officer, employee, or official.</i> <i>Unless required by court order or federal law or required or permitted by state law, if a peace officer or government employee or official learns of a person's immigration status, the peace officer, employee, or official shall keep such status confidential and not disclose it to third parties, including other peace officers, law enforcement agencies, government employees or officials, or government agencies.</i> <i>A peace officer may inquire into a person's immigration status if required by state or federal law.</i> <i>The Nebraska Commission on Law Enforcement and Criminal Justice shall develop training to assist law enforcement agencies and other government agencies in understanding and complying with the Limited Immigration Inquiry Act.</i> |
| LB512 | Linehan | | Revenue 01/31/2019 | Select File 04/11/2019 Moser Priority Bill | Change revenue and taxation provisions <i>LB512 proposes to eliminate the Motor Fuel Tax Enforcement and Collection Division of the Department of Revenue; to change and eliminate provisions relating to a list of exempt real property, collection agency fees, rules and regulations, and reimbursement to political subdivisions; to provide for reassessment of destroyed or damaged property; to change provisions relating to personal exemptions, standard deductions, requirements for filing income tax returns, notices of deficiency, and homestead exemptions.</i> |
| LB522 | Linehan | | Government, Military and Veterans Affairs 02/28/2019 | General File 03/19/2019 | Name and change the purpose of the County Civil Service Commission Act, change provisions relating to commission membership and duties, and provide for appointment of a human resources director <i>Douglas County Priority</i> <i>LB522 names the County Civil Service Commission Act.</i> <i>It changes the purpose of the Act so it is to guarantee to all citizens a fair and equal opportunity for employment in the county offices governed by the act and to establish conditions of employment and to promote economy and efficiency in such offices.</i> <i>In addition, the purpose of the act is to establish a system of personnel administration that meets the social, economic, and program needs of county offices. Such system shall provide the means to recruit, select, develop, and maintain an effective and responsive workforce and shall include policies and procedures for employee hiring and advancement, training and career development, position classification, salary administration, benefits, discipline, discharge, and other related matters. All appointments and promotions under the act shall be made based on merit and fitness.</i> <i>In any county having a population of four hundred thousand inhabitants or more as determined by the most recent federal decennial census, there shall be a civil service commission which shall be formed as provided in the County Civil Service Commission Act. A county shall comply with this section within six months after a determination that the population has reached four hundred thousand inhabitants or more as determined by the most recent federal decennial census.</i> <i>county board shall appoint a human resources director to help carry out the County Civil Service Commission Act. Such human resources director shall be a person experienced in the field of personnel administration and in known sympathy with the application of merit principles in public employment. The human resources director shall report to the county board. In addition to other duties imposed upon him or her by the county board, the human resources director shall have duties from the Legislature as prescribed in the bill.</i> |

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| LB524 | Dorn | | Government, Military and Veterans Affairs 02/28/2019 | Select File 04/11/2019 Speaker Priority Bill | Change provisions relating to annexations under the Nebraska Budget Act |
| <p><i>On or before August 20 of each year, the county assessor shall certify to each governing body or board empowered to levy or certify a tax levy the current taxable value of the taxable real and personal property subject to the applicable levy.</i></p> <p><i>Specifically, for LB524, [i]f a political subdivision annexes property since the last time taxable values were certified from above, the governing body of such political subdivision shall send notification of such annexation to the county clerk of the county in which the annexed property is located. Such notification shall include a description of the annexed property. If the county clerk receives such notification prior to July 1, the valuation of the real and personal property annexed shall be considered in the taxable valuation of the annexing political subdivision for the current year. If the county clerk receives such notification on or after July 1, the valuation of the real and personal property annexed shall be considered in the taxable valuation of the annexing political subdivision for the following year.</i></p> | | | | | |
| LB525 | Dorn | Support | Government, Military and Veterans Affairs 02/28/2019 | General File 03/13/2019 | Change provisions relating to the sale of county land in fee simple |
| <p><i>A county board may, by majority vote, sell real estate owned by the county in fee simple to another political subdivision in fee simple in such manner and upon such terms and conditions as may be deemed in the best interest of the county. A county board shall cause to be printed and published at least thirty days prior to the sale in a legal newspaper in the county a notice of the intent to sell county real estate to another political subdivision. The notice shall state the legal description and address of the real estate to be sold.</i></p> <p><i>Further, as it relates to county codes under section 23-174.03, any plat shall, after being filed with the register of deeds, be equivalent to a deed in fee simple absolute to the county, from the owner, of such portion of the land as is therein set apart for public use.</i></p> | | | | | |
| LB529 | Groene | | Revenue 02/28/2019 | In Committee 01/24/2019 | Change provisions relating to a property tax exemption for hospitals |
| <p><i>For property tax exemption purposes under 77-202: Property owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of any such educational, religious, charitable, or cemetery organization, and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not (i) owned or used for financial gain or profit to either the owner or user, (ii) used for the sale of alcoholic liquors for more than twenty hours per week, or (iii) owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.</i></p> <p><i>For tax year 2020 and each tax year thereafter, in order for property of a hospital to qualify for exemption under the above rule, the hospital must permit licensed medical practitioners in the community to use the hospital's facilities regardless of whether the practitioner is employed by the hospital, except that a hospital may prohibit a practitioner from using its facilities if good cause is shown. If a hospital meets such requirement, the property of such hospital shall be exempt in proportion to the percentage of the hospital's services that are provided gratuitously. A hospital shall establish such percentage by providing documentation to the applicable county assessor showing the hospital's gross revenue for the most recently completed fiscal year and an estimate of the value of the services that the hospital provided gratuitously during such year.</i></p> | | | | | |
| LB531 | Vargas | | Appropriations 03/13/2019 | In Committee 01/24/2019 | Create a fund and provide for a transfer of funds |
| <p><i>The Election Administration Fund is hereby created. The fund shall consist of federal funds, state funds, gifts, and grants appropriated for the administration of elections. The Secretary of State shall use the fund for voting systems, provisional voting, computerized statewide voter registration lists, voter registration, training or informational materials related to elections, and any other costs related to elections. The Secretary of State shall transfer two hundred thousand dollars from the Election Administration Fund to the Enhanced Motor Voter Fund on or before June 30, 2019. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.</i></p> <p><i>The Enhanced Motor Voter Fund is hereby created. The fund shall consist of federal funds, gifts, and grants appropriated for the improvement of voter registration processes occurring at the Department of Motor Vehicles or other state agencies.</i></p> <p><i>It is the intent of the Legislature that the fund be used by the Secretary of State to increase the number of eligible Nebraskans who create, update, or affirm their voter registrations while interacting with state agencies.</i></p> | | | | | |

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| | | | | | <i>Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.</i> |
| | | | | | <i>Original section 32-204, Revised Statutes Cumulative Supplement, 2018, is repealed.</i> |
| | | | | | <i>Since an emergency exists, this act takes effect when passed and approved according to law.</i> |
| LB533 | Cavanaugh | Judiciary | Judiciary | In Committee | Change terminology related to marriage |
| | | 02/21/2019 | 02/21/2019 | 01/24/2019 | |
| | | | | | <i>LB533 changes marriage language (for purposes of solemnization of the marriage or for defining the marriage as void)—that is—the “husband and wife” language would become “party and spouse” or “in marriage” so as to eliminate the gender connotation.</i> |
| LB545 | Wayne | Revenue | Revenue | In Committee | Change income tax provisions relating to the Nebraska educational savings plan trust and authorize employer contributions to the trust |
| | | 02/06/2019 | 02/06/2019 | 01/24/2019 | |
| | | | | | <i>LB 545 is designed to authorize and provide an income tax deduction for employer contributions as a participant in the Nebraska educational savings plan trust or contributions to an account established under the achieving a better life experience program made for the benefit of a beneficiary, as provided in sections 77-1401 to 77-1409, to the extent not deducted for federal income tax purposes, but not to exceed five thousand dollars per married filing separate return or ten thousand dollars for any other return.</i> |
| | | | | | <i>For taxable years beginning or deemed to begin on or after January 1, 2020, a participant in the Nebraska educational savings plan trust may include, in any reduction taken pursuant to this subdivision, employer contributions as defined in section 85-1802 that are made to such participant's account.</i> |
| | | | | | <i>Further, [b]eginning with tax year 2020, the Tax Commissioner shall include space on the individual income tax return form in which the individual taxpayer may, if a refund is due, designate any amount of such refund as a contribution to an account established under the Nebraska educational savings plan trust. The Tax Commissioner shall determine the total amount of contributions designated pursuant to this section each year, and the State Treasurer shall transfer such amount from the General Fund to the College Savings Plan Program Fund for deposit into the appropriate accounts within the College Savings Plan Program Fund.</i> |
| | | | | | <i>A government program administered by any agency of the state that provides benefits or aid to individuals based on financial need, except as may be otherwise provided by federal law or the provisions of any specific grant applicable to the federal law, shall not take into account and shall not consider employer contributions to a participant's account in determining the income of such participant.</i> |
| LB552 | McDonnell | Appropriations | Appropriations | In Committee | Change appropriations relating to the Nebraska Tree Recovery Program |
| | | 03/04/2019 | 03/04/2019 | 01/24/2019 | |
| | | | | | <i>Legislative intent: Deal with dead and dying trees that create public safety issues. Appropriation requested: \$3,000,000 from the General Fund for FY2019-20 and for each FY thereafter until the Legislature finds that ash trees are no longer a safety issue for cities and villages.</i> |
| | | | | | <i>The Nebraska Forest Service of the University of Nebraska Institute of Agriculture and Natural Resources shall administer the program through a grant process (the Nebraska Tree Recovery Program). The forest service shall designate an application deadline and grants shall not be awarded later than 90 days after such date. Grant money shall be used to plant, remove, or dispose of only those trees located on land owned by state or local governments, including parks, public grounds, and city rights-of-way.</i> |
| LB554 | Wishart | Health and Human Services | Health and Human Services | In Committee | Change provisions relating to prescription drugs not on the preferred drug list under the Medical Assistance Act |
| | | 02/22/2019 | 02/22/2019 | 01/24/2019 | |
| | | | | | <i>Except as otherwise provided in subsection (2) or (3) of this section, a health care provider may prescribe a prescription drug not on the preferred drug list to a medicaid recipient if:</i> <i>the prescription drug is medically necessary,</i> <i>the provider certifies that the preferred drug has not been therapeutically effective, or with reasonable certainty is not expected to be therapeutically effective, in treating the recipient's condition—or—the preferred drug causes or is reasonably expected to cause adverse or harmful reactions in the recipient, AND</i> <i>the department authorizes coverage for the prescription drug prior to the dispensing of the drug. The department shall respond to a prior authorization request no later than twenty-four hours after receiving such request.</i> |

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| | | | | | <p><i>A health care provider may prescribe an antidepressant, antipsychotic, or anticonvulsant prescription drug to a medicaid recipient if the prescription drug is medically necessary.</i></p> <p><i>A health care provider may prescribe a prescription drug not on the preferred drug list to a medicaid recipient without prior authorization by the department if the provider certifies that: the recipient is achieving therapeutic success with a course of antidepressant, antipsychotic, or anticonvulsant medication or medication for human immunodeficiency virus, multiple sclerosis, epilepsy, cancer, or immunosuppressant therapy OR the recipient has experienced a prior therapeutic failure with a medication.</i></p> <p><i>A managed care organization shall not substitute a generic equivalent for an antidepressant, antipsychotic, or anticonvulsant medication.</i></p> |
| LB565 | Bolz | | Nebraska Retirement Systems 02/12/2019 | In Committee 01/24/2019 | <p>State legislative intent relating to a designated beneficiary determination under certain retirement systems</p> <p><i>LB565 proposes the following statement of intent be added to the County Employees Retirement Act: It is the intent of the Legislature that if a member of the retirement system is married at the time of his or her death and there is no designated beneficiary on file with the board, then the spouse married to the member on the date of the member's death is determined to be the beneficiary. If the member is not married on the date of his or her death and there is no surviving designated beneficiary on file with the board, then the benefit shall be paid to the member's estate.</i></p> <p><i>LB565 further proposes the following statement of intent be added to the School Employees Retirement Act: It is the intent of the Legislature that if a member of any retirement system established under the Class V School Employees Retirement Act is married at the time of his or her death and there is no designated beneficiary on file with the board of trustees, then the spouse married to the member on the date of the member's death is determined to be the beneficiary. If the member is not married on the date of his or her death and there is no surviving designated beneficiary on file with the board of trustees, then the benefit shall be paid to the member's estate.</i></p> <p><i>LB565 also proposes the following statement of intent be added to the State Employees Retirement Act: It is the intent of the Legislature that if a member of the retirement system is married at the time of his or her death and there is no designated beneficiary on file with the board, then the spouse married to the member on the date of the member's death is determined to be the beneficiary. If the member is not married on the date of his or her death and there is no surviving designated beneficiary on file with the board, then the benefit shall be paid to the member's estate.</i></p> <p><i>LB565 creates an additional duty of the Public Employees Retirement Board for the administration of the retirement systems provided for in the County Employees Retirement Act, the Judges Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, and the State Employees Retirement Act, specifically: To adopt and promulgate rules and regulations consistent with the intent of the Legislature that if a member of the deferred compensation plan is married at the time of his or her death and there is no designated beneficiary on file with the board, then the spouse married to the member on the date of the member's death is determined to be the beneficiary. If the member is not married on the date of his or her death and there is no surviving designated beneficiary on file with the board, then the benefit shall be paid to the member's estate.</i></p> |
| LB566 | Crawford | | Executive Board 02/08/2019 | General File 03/18/2019 | <p>Provide for notice to the Legislature if the Department of Insurance applies for a 1332 waiver from requirements of federal law as prescribed</p> <p><i>LB566 requires the Department of Insurance to provide notification to the legislature prior to applying for a Section 1332 State Innovation Waiver under the Affordable Care Act. If a waiver application is approved, the Department must seek legislative authorization prior to implementing any approved changes associated with the waiver.</i></p> |
| LB573 | Hansen | | Banking, Commerce and Insurance 03/18/2019 | IPP (Killed) 03/19/2019 | <p>Change provisions relating to agreements under the Intergovernmental Risk Management Act</p> |
| LB579 | Quick | | Judiciary 02/13/2019 | General File 02/26/2019 | <p>Authorize issuance of ignition interlock permits to persons who caused serious bodily injury while driving under the influence</p> <p><i>Prohibits the issuance of an interlock device to any person who is convicted of driving under influence of alcoholic liquor or drugs and causes serious bodily injury.</i></p> |

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| LB583 | Hilgers | | Government, Military and Veterans Affairs 03/01/2019 | General File 03/13/2019 Arch Priority Bill | Provide powers for certain counties under the Transportation Innovation Act <i>This bill provides contracting agencies with substantial authority as prescribed. Much of the authority was previously authority authorized to the Department of Transportation. It (re)defines and reifies certain terms, such as "eligible county". The bill was introduced by Senator Hilgers at the request of Sarpy County.</i> |
| LB584 | Hilgers | | General Affairs 02/11/2019 | General File 03/25/2019 | Change farm winery provisions and provide for a promotional special designated license <i>LB584 amends 53-103.13 such that "farm winery" means any enterprise which produces and sells wines produced from grapes, other fruit, or other suitable agricultural products of which at least 60% (amended down from 75%) of the finished product is grown in this state or which meets the requirements of 53-123.13.</i> <i>A farm winery could not produce more than 30,000 gallons. This proposed amendment would increase that threshold to 50,000 gallons. This proposed amendment would allow them to sell any alcohol to the public.</i> <i>53-123.13 is amended as follows: If the operator of a farm winery is unable to produce or purchase 60% (amended down from 75%) of the grapes, fruit, or other suitable agricultural products used in the farm winery from within the state due to natural disaster which causes substantial loss to the Nebraska-grown crop, such operator may petition the commission to waive the 60% requirement (which was the 75% requirement) prescribed for one year.</i> <i>It shall be within the discretion of the commission to waive the 60% requirement taking into consideration the availability of products used in farm wineries in this area and the ability of such operator to produce wine from products that are abundant within the state.</i> <i>If the operator of a farm winery is granted a waiver, any product purchased as concentrated juice from grapes or other fruits from outside of Nebraska, when reconstituted from concentrate, may not exceed in total volume along with other products purchased the total percentage allowed by the waiver.</i> <i>Any product purchased under the waiver or as part of the 40% (amended up from 25%) of allowable product purchased that is not Nebraska-grown for the production of wine shall not exceed the 40% volume allowed under state law if made from concentrated grapes or other fruit, when reconstituted. The concentrate shall not be reduced to less than twenty-two degrees Brix in accordance with 27 C.F.R. 24.180.</i> <i>Further, the bill allows for issuance of promotional special designated licenses. That is, the commission may issue a promotional special designated license to a craft brewery, microdistillery, or farm winery licensee for the sale or consumption of alcoholic liquor at a festival, bazaar, picnic, carnival, or similar function conducted by the licensee outside of the manufacturer's designated premises at one location per twelve-month period commencing May 1 of each year or such other date as the commission may prescribe by rule and regulation. A licensee shall apply thirty days prior to the promotional event. A promotional special designated license may be issued to a licensee for the duration of an annual event without reapplying to the commission. The licensee shall comply with the rules and regulations adopted and promulgated by the commission.</i> |
| LB589 | Chambers | Monitor | Judiciary 02/14/2019 | In Committee 01/25/2019 | Prohibit peace officers from serving as school resource officers <i>Except as provided, no peace officer shall serve or work as a school resource officer, whether or not such officer is on duty as an employee of a law enforcement agency at the time of such service or work. The provisions do not apply to a peace officer who is responding to a specific request for assistance from a student, school employee, or member of the public regarding a safety threat or a criminal act, or who is providing security for an extracurricular event or activity.</i> <i>Law enforcement agency would mean an agency or department of this state or of any political subdivision of this state that is responsible for the prevention and detection of crime, the enforcement of the penal, traffic, or highway laws of this state or any political subdivision of this state, and the enforcement of arrest warrants. Law enforcement agency includes a police department, an office of a town marshal, an office of a county sheriff, the Nebraska State Patrol, and any department to which a deputy state sheriff is assigned as provided in section 84-106; Peace officer would mean any officer or employee of a law enforcement agency authorized by law to make arrests.</i> |
| LB596 | Quick | | Executive Board 02/20/2019 | In Committee 01/25/2019 | Adopt the Office of Inspector General of Nebraska Public Health <i>LB596 would adopt the Office of Inspector General of Nebraska Public Health Act and create within the Office of Public Counsel for the purpose of conducting investigations, audits, inspections, and other reviews of state-owned facilities providing health care and state-licensed health care facilities as defined in section 71-413. The Inspector General shall be appointed by the Public Counsel with approval from the chairperson of the Executive Board of the Legislative Council and the chairperson of the Health and Human Services Committee of the Legislature.</i> |

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| | | | | | <i>The Inspector General shall be appointed for a term of five years and may be reappointed. During his or her employment, the Inspector General shall not be actively involved in partisan affairs. The Inspector General shall employ such investigators and support staff as he or she deems necessary to carry out the duties of the office within the amount available by appropriation through the office of Public Counsel for the office of Inspector General. The Inspector General shall be subject to the control and supervision of the Public Counsel, except that removal of the Inspector General shall require approval of the chairperson of the Executive Board of the Legislative Council and the chairperson of the Health and Human Services Committee of the Legislature.</i> |
| LB599 | Walz | | Executive Board 02/27/2019 | In Committee 01/25/2019 | Provide data to the Public Counsel from the Division of Children and Family Services of the Department of Health and Human Services <i>The bill would add the following section to the Health and Human Services Act: The Director of Children and Family Services of the Department of Health and Human Services shall make any data available to the Public Counsel upon request, including any triage complaint data base.</i> |
| LB608 | La Grone | | Government, Military and Veterans Affairs 02/07/2019 | General File 03/05/2019 | Change and eliminate provisions regarding counting methods under the Election Act <i>LB 608 eliminates outdated provisions on election technology, implements the remaining structural recommendations from the 2016 Special Committee on Election Technology, and creates a process by which, overseen by the Secretary of State, local election authorities change their ballot counting method.</i> |
| LB609 | La Grone | Support | Government, Military and Veterans Affairs 02/21/2019 | General File 03/13/2019 | Provide for reimbursement of actual costs of a rental vehicle by county and local governments <i>This bill would allow for the expenditure of public funds for the payment or reimbursement of actual and necessary expenses incurred by elected and appointed officials, employees, or volunteers at educational workshops, conferences, training programs, official functions, hearings, or meetings now may include travel by rental vehicle or commercial or charter means is economical and practical,</i> |
| LB612 | Erdman | Monitor | Transportation and Telecommunications 02/12/2019 | In Committee 01/25/2019 | Authorize the display of roadside memorials <i>LB612 directs the Nebraska Department of Transportation to erect blue triangular road signs memorializing those who have died on Nebraska's roadways. Signs may contain the name and a photographic image of the deceased. Signs shall also contain one of four safety messages. Signs shall not be posted for drunk drivers who died on Nebraska's roadways. Signs shall be posted for ten years, but can be renewed by way of an application and fee for an additional ten years.</i> |
| LB613 | Crawford | | Revenue 03/06/2019 | In Committee 01/25/2019 | Change application deadlines under certain tax incentive programs <i>Repurposes the thirty million dollars saved from no longer accepting applications under the New Markets Job Growth Investment Act, the Nebraska Job Creation and Mainstreet Revitalization Act, and the Beginning Farmer Tax Credit Act be used to increase the appropriation to the Site and Building Development Fund for fiscal year 2019-20 and each fiscal year thereafter. Contains the emergency clause.</i> |
| LB615 | Hilgers | | Revenue 02/20/2019 | In Committee 01/25/2019 | Reduce income tax rates and provide for certain transfers from the Cash Reserve Fund <i>Beginning in November 2019 and each November thereafter until the top corporate and individual income tax rates are set at five and ninety-nine hundredths percent, the Tax Rate Review Committee shall examine the expected rate of growth in net General Fund receipts from the current fiscal year to the upcoming fiscal year, as determined by the Nebraska Economic Forecasting Advisory Board, and shall determine the balance of the Cash Reserve Fund.</i> <i>If the expected rate of growth in net General Fund receipts is at least three and one-half percent for the upcoming fiscal year and the balance of the Cash Reserve Fund is at least five hundred million dollars, the Tax Rate Review Committee shall: (a) Certify such rate of growth and balance to the Tax Commissioner. Upon receipt of each such certification, the Tax Commissioner shall reduce the top corporate income tax rate in accordance with subdivision (1)(c) of section 77-2734.02 and shall reduce the top individual income tax rate in accordance with subsection (3) of section 77-2715.03; and (b) Certify such rate of growth and balance to the State Treasurer. Upon receipt of each such certification, the State Treasurer shall make the transfer prescribed in subsection (13) of section 84-612.</i> <i>Each time the State Treasurer receives certification from the Tax Rate Review Committee pursuant to subsection (3) of section 77-2715.01, he or she shall transfer seventy-five million dollars from the Cash Reserve Fund to the Property Tax Credit Cash Fund on such date as directed by the budget administrator of the budget division of the Department of Administrative Services.</i> |

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| LB616 | Hilgers | Monitor | Transportation and Telecommunications 02/11/2019 | Select File 04/15/2019 Hilgers Priority Bill | Provide an interest payment exception for certain state highway and bridge construction contracts |

In its original form, the bill defines build-finance project as a project in which a design-builder, a construction manager, or a contractor working under any project structure allowed by law pays for the project labor, materials, and vendors as the work is performed and payments due from the Department of Transportation are made by, or on behalf of, the department over a period not to exceed ten years after the date of substantial completion. And, financing plan would mean an assurance of available funding and security to ensure payment to vendors and labor as work is performed on a build-finance project and, if not addressed in the request for proposal, the terms of required structured repayment.

The department may structure a contract as a "build-financing" project pursuant to the Build Nebraska Act, sections 39-2808 to 39-2824, or the Accelerated State Highway Capital Improvement Program created in section 39-2804. Prior to entering into a contract for a build-finance project, the department shall determine that there will be an estimated cost savings to the state as a result of a cost-benefit analysis. The department may authorize a design-builder or a construction manager engaged in a contract pursuant to sections 39-2808 to 39-2824 or a contractor engaged in a contract pursuant to the Build Nebraska Act or the Accelerated State Highway Capital Improvement Program to structure the contract as a build-finance project.

If a build-finance project will be under consideration by the department, the department shall include the financing requirements in the request for proposals or the initial project solicitation. The department may include in the financing requirements the maximum annual payment, the interest rate on the financing, and the minimum number of years for repayment. The department may require a financing plan from the design-builder, the construction manager, or the contractor. If required, the financing plan shall be included in the proposal and may be considered by the department as a part of the best value-based selection process or a qualifying factor in the selection process, as applicable.

The contract for any build-finance project shall include in its terms that the payments extending beyond the contract year of completion will be subject to annual appropriations by the Legislature, that the project is unsecured, and that it does not constitute a debt obligation of the state. The department shall not obligate more than ten percent of the annual revenue of the Highway Trust Fund to secure payment on all build-finance projects at the time a contract for a build-finance project is under consideration

COMAM442 would strike all sections of the original bill and insert new language that would allow a project to be completed in a four-year timeframe but payments could continue for up to 8 years.

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| LB618 | Hilgers | | Government, Military and Veterans Affairs 02/22/2019 | General File 03/05/2019 | Change provisions relating to electioneering |
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Electioneering would mean any activity done to persuade voters to vote, or not vote, for a particular candidate, ballot question, or political party which appears on the ballot at the election for which the voters are appearing to vote. No person shall do any electioneering, or circulate petitions within any polling place or any building designated for voters to cast ballots by the election commissioner or county clerk pursuant to the Election Act while the polling place or building is set up for voters to cast ballots or within two hundred feet of any such polling place or building except as otherwise provided here.

Subject to any local ordinance, a person may display yard signs on private property within two hundred feet of a polling place or building designated for voters to cast ballots if the property is not under common ownership with the property on which the polling place or building is located. Any person violating this section shall be guilty of a Class V misdemeanor.

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| LB619 | Kolowski | | Banking, Commerce and Insurance 03/05/2019 | Passed 04/11/2019 Kolowski Priority Bill | Prohibit denial of coverage for mental health services delivered in a school |
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Requires that any insurance policy providing coverage for behavioral health treatment shall provide coverage for behavioral health services delivered in a school or other educational setting.

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| LB620 | Kolowski | | Transportation and Telecommunications 03/04/2019 | In Committee 01/25/2019 | Provide for enforcement of handheld wireless communication devices as a primary action |
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LB 620 changes the violation of texting while driving from a secondary offense to a primary offense.

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| LB621 | Kolowski | | Judiciary 02/21/2019 | In Committee 01/25/2019 | Change provisions relating to solar energy and wind energy, declare certain instruments void and unenforceable, and provide for a civil cause of action |
| LB625 | Pansing Brooks | | Appropriations 03/18/2019 | In Committee 01/25/2019 | Appropriate funds to the Department of Correctional Services <i>There would be appropriated \$5,800,000 from the General Fund for FY2019-20 to the Department of Correctional Services to provide for programming, programming portables, and programming staffing costs.</i> |
| LB627 | Pansing Brooks | | Judiciary 02/07/2019 | General File 02/19/2019 | Prohibit discrimination based upon sexual orientation and gender identity <i>LB627 prohibits employment discrimination based on sexual orientation and gender identity. Under LB627 it would be an unlawful employment practice for an employer, an employment agency, or a labor organization to discriminate against an individual on the basis of sexual orientation or gender identity. The Act applies to employers having 15 or more employees, employers with state contracts regardless of the number of employees, the State of Nebraska, governmental agencies and political subdivisions. Current law prohibits employment discrimination based on race, color, religion, sex, disability, marital statute or national origin.</i> |
| LB631 | Morfeld | Support | Executive Board 02/22/2019 | In Committee 01/25/2019 | Create the Medicaid Expansion Implementation Task Force <i>The task force shall consist of six voting members: The chairperson of the Health and Human Services Committee of the Legislature or his or her designee, the chairperson of the Appropriations Committee of the Legislature or his or her designee, the chairperson of the Judiciary Committee of the Legislature or his or her designee, and three members of the Legislature chosen by the Executive Board of the Legislative Council. The task force shall also include seven nonvoting members chosen by the Executive Board of the Legislative Council, as follows: a health care provider licensed under the Uniform Credentialing Act, a behavioral health care provider licensed under the Uniform Credentialing Act, a health care consumer or consumer advocate, a hospital representative, a business representative, a representative from a political subdivision likely to have its constituency impacted by medicaid expansion, and a rural health care provider. The task force will report annually by December 1 (beginning 2019). The task force terminates on December 31, 2020, unless reauthorized by the Legislature.</i> |
| LB633 | Wishart | | Government, Military and Veterans Affairs 03/01/2019 | In Committee 01/25/2019 | Change provisions relating to real property owner information available to the public <i>When a county board's annual inventory of all real estate and real property is made and filed with the county clerk of such county, such inventory shall not include the residential address or name of any owner of such real estate. The county clerk shall retain such inventory for filing as a public record in his or her office in a manner convenient for reference and in a manner that protects the identity and residential address of any owner unless a request is made in writing to the county assessor to provide such information.</i> |
| LB636 | Stinner | | Executive Board 02/28/2019 | In Committee 01/25/2019 | Create the Financial Condition of Counties and Municipalities Task Force <i>The task force shall: (a) Consider whether it is advisable to create a system to effectively detect, monitor, and prevent financial distress in counties and municipalities; (b) Consider whether it is advisable to provide a rating criterion to evaluate the financial health of counties and municipalities; and (c) Provide recommendations as to the state's role in alleviating any such financial distress. The task force shall report electronically to the Executive Board of the Legislative Council no later than December 1, 2019. It is the intent of the Legislature to appropriate fifty thousand dollars to carry out this section.</i> |
| LB643 | McDonnell | | Judiciary 03/14/2019 | General File 04/15/2019 | Change death and disability-related prima facie evidence provisions relating to emergency responders <i>This bill relates to 35-1001, regarding circumstances where a firefighter's death is presumed, prima facie, to have been caused in the line of duty. When the other already existing criteria are met, breast cancer and ovarian cancer are hereinunder causes which shall be considered occurring "in-the-line-of-duty".</i> |
| LB646 | Chambers | Monitor | Judiciary 02/13/2019 | In Committee 01/25/2019 | Eliminate cash bail bonds, appearance bonds, and related provisions <i>Eliminates subsection (c) from section 29-901, and related provisions elsewhere relying on appearance bonds.</i> |

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| LB648 | Wayne | | Urban Affairs 03/05/2019 | Introduced 01/23/2019 | Change the Community Development Law |
| <p><i>LB648 proposes to provide requirements, in addition to those found in 18-2109, for certain redevelopment plans such that an authority shall not prepare a redevelopment plan that will divide ad valorem taxes pursuant to section 18-2147 for a period of more than fifteen years unless the governing body of the city in which the redevelopment project area is located has, by resolution adopted after the public hearings required under this section, declared more than fifty percent of the property in such redevelopment project area to be an extremely blighted area in need of redevelopment. Prior to making such declaration, the governing body of the city shall conduct or cause to be conducted a study or an analysis on whether the area is extremely blighted and shall submit the question of whether such area is extremely blighted to the planning commission or board of the city for its review and recommendation.</i></p> <p><i>The planning commission or board shall hold a public hearing on the question after giving notice of the hearing as provided in section 18-2115.01. Such notice shall include a map of sufficient size to show the area to be declared extremely blighted or information on where to find such map and shall provide information on where to find copies of the study or analysis conducted pursuant to this subsection. The planning commission or board shall submit its written recommendations to the governing body of the city within thirty days after the public hearing. Upon receipt of the recommendations of the planning commission or board, or if no recommendations are received within thirty days after the public hearing, the governing body shall hold a public hearing on the question of whether the area is extremely blighted after giving notice of the hearing as provided in section 18-2115.01.</i></p> <p><i>Such notice shall include a map of sufficient size to show the area to be declared extremely blighted or information on where to find such map and shall provide information on where to find copies of the study or analysis conducted pursuant to subsection (2) of this section. At the public hearing, all interested parties shall be afforded a reasonable opportunity to express their views respecting the proposed declaration. After such hearing, the governing body of the city may make its declaration.</i></p> | | | | | |
| LB651 | Wayne | | Judiciary 02/14/2019 | In Committee 01/25/2019 | Change funding provisions for the Community-based Juvenile Services Aid Program |
| <p><i>Beginning on the effective date of this act, funding under the program shall only be available for services provided directly to juveniles or services provided to carry out express statutorily authorized functions. Any government entity applying for funds from the program shall develop policies governing the distribution of the funds that are adopted by the governing board of the entity after a public hearing.</i></p> | | | | | |
| LB652 | Wayne | | Judiciary 03/20/2019 | In Committee 01/25/2019 | Change a penalty for controlled substance possession as prescribed |
| <p><i>A person knowingly or intentionally possessing a controlled substance, except marijuana or any substance containing a quantifiable amount of the substances, chemicals, or compounds described, defined, or delineated in subdivision (c)(25) of Schedule I of section 28-405, unless such substance was obtained directly or pursuant to a medical order issued by a practitioner authorized to prescribe while acting in the course of his or her professional practice, or except as otherwise authorized by the act, is subject to the following penalties: (i) If the controlled substance is an amount constituting only residue, such person is guilty of a Class I misdemeanor; OR (ii) If the controlled substance is an amount constituting more than residue, such person is guilty of a Class IV felony.</i></p> | | | | | |
| LB657 | Wayne | | Agriculture 02/12/2019 | Select File 04/17/2019 Brandt Priority Bill | Adopt the Nebraska Hemp Act |
| <p><i>The department shall establish, operate, and administer a hemp grower registration program. Except as otherwise provided under the Nebraska Hemp Act for a postsecondary institution, a person shall not grow hemp in this state unless the person is registered as a grower under the act. A person other than a postsecondary institution that wishes to grow hemp in this state shall submit the registration application fee (\$100) and register with the department on a form prescribed by the department. Cannabis found to have a measured delta-9 THC content greater than three-tenths percent on a dry weight basis will be subject to forfeiture and destruction, without compensation.</i></p> | | | | | |
| LB659 | Wayne | | Judiciary 02/20/2019 | In Committee 01/25/2019 | Remove cannabidiol from list of controlled substances |
| <p><i>Cannabidiol means processed cannabis plant extract, oil, or resin that contains more than ten percent cannabidiol by weight, but not more than three-tenths of one percent tetrahydrocannabinols by weight, and delivered in the form of a liquid or solid dosage form, regardless of whether or not the cannabidiol is contained in a drug product approved by the federal Food and Drug Administration or obtained pursuant to sections 28-463 to 28-468.</i></p> <p><i>The following are the schedules of controlled substances referred to in the Uniform Controlled Substances Act, unless specifically contained on the list of exempted products of the Drug Enforcement Administration of the United States Department of Justice as the list existed on November 9, 2017:</i></p> | | | | | |

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| | | | | | <i>Tetrahydrocannabinols, including, but not limited to, synthetic equivalents of the substances contained in the plant or in the resinous extractives of cannabis, sp. or synthetic substances, derivatives, and their isomers with similar chemical structure and pharmacological activity such as the following: Delta 1 cis or trans tetrahydrocannabinol and their optical isomers, excluding dronabinol in a drug product approved by the federal Food and Drug Administration; Delta 6 cis or trans tetrahydrocannabinol and their optical isomers; and Delta 3,4 cis or trans tetrahydrocannabinol and its optical isomers. Since nomenclature of these substances is not internationally standardized, compounds of these structures shall be included regardless of the numerical designation of atomic positions covered. This subdivision does not include tetrahydrocannabinols in cannabidiol.</i> |
| LB663 | Friesen | | Revenue 02/21/2019 | Select File 04/15/2019 Friesen Priority Bill | Change provisions relating to Nebraska adjusted basis <i>77-118 (1) Nebraska adjusted basis shall mean the adjusted basis of property as determined under the Internal Revenue Code increased by the total amount allowed under the code for depreciation or amortization or pursuant to an election to expense depreciable property under section 179 of the code. (2) For purchases of depreciable personal property occurring on or after January 1, 2018, if similar personal property is traded in as part of the payment for the newly acquired property, the Nebraska adjusted basis shall be the remaining federal tax basis of the property traded in, plus the additional amount that was paid by the taxpayer for the newly acquired property.</i> |
| LB666 | Dorn | | Appropriations 03/12/2019 | In Committee 01/25/2019 | Change Nebraska Health Care Cash Fund provisions and provide for a transfer to the Board of Regents of the University of Nebraska for a program to train first responders and emergency medical technicians in rural areas <i>The State Treasurer shall transfer two hundred thousand dollars for FY2019-20 and two hundred thousand dollars for FY2020-21 from the Nebraska Health Care Cash Fund to the Board of Regents of the University of Nebraska for the University of Nebraska Medical Center. It is the intent of the Legislature that these funds be used for the Simulation in Motion program to train first responders and emergency medical technicians in rural areas.</i> |
| LB684 | Lathrop | | Judiciary 03/20/2019 | In Committee 01/25/2019 | Change provisions relating to post-release supervision for Class IV felonies <i>LB684 would allow judges to decide whether to require post-release supervision for persons sentenced to county jail for committing class IV felonies. A minimum of nine months of post-release supervision would still be required for felony offenders imprisoned with the Nebraska Department of Correctional Services. In case of a violation, LB684 would also allow judges to revoke a person's post-release supervision and order them imprisoned for a period as long as their original post-release supervision term, rather than just for the remainder of the time they were to spend on post-release supervision.</i> |
| LB686 | Lathrop | | Judiciary 03/27/2019 | In Committee 01/25/2019 Judiciary Priority Bill | Change provisions relating to correctional system emergencies <i>Under LB686, the term operational capacity no longer is a defined term. The term population is amended to mean the actual number of inmates assigned to the Department of Corrections. As before, until July 1, 2020, the Governor may declare a correctional system overcrowding emergency whenever the director certifies that the department's inmate population is over one hundred forty percent of design capacity. Beginning July 1, 2020, and until December 31, 2020, a correctional system overcrowding emergency shall exist whenever the director certifies that the department's inmate population is over one hundred forty percent of design capacity. The director shall so certify within thirty days after the date on which the population first exceeds one hundred forty percent of design capacity. Beginning January 1, 2021, and until June 30, 2021, a correctional system overcrowding emergency shall exist whenever the director certifies that the department's inmate population is over one hundred thirty-five percent of design capacity. The director shall so certify within thirty days after the date on which the population first exceeds one hundred thirty-five percent of design capacity. Beginning July 1, 2021, and until December 31, 2021, a correctional system overcrowding emergency shall exist whenever the director certifies that the department's inmate population is over one hundred thirty percent of design capacity. The director shall so certify within thirty days after the date on which the population first exceeds one hundred thirty percent of design capacity. Beginning January 1, 2022, a correctional system overcrowding emergency shall exist whenever the director certifies that the department's inmate population is over one hundred twenty-five percent of design capacity. The director shall so certify within thirty days after the date on which the population first exceeds one hundred twenty-five percent of design capacity. During a correctional system overcrowding emergency, the Governor shall take immediate action to reduce the prison population. Further, during an overcrowding emergency, the Board of Parole shall immediately consider or reconsider committed offenders eligible for parole who have not been released on parole. The board shall order the release of each committed offender unless it is of the opinion that such release should be deferred because: a) The board has determined that it is more likely than not that the committed offender will not conform to the conditions of parole; b) The board has determined that release of the committed offender would have a very significant and quantifiable effect on institutional discipline; or</i> |

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| | | | | | <i>c) The board has determined that there is a very substantial risk that the committed offender will commit a violent act against a person.</i> |
| LB687 | Vargas | | Government, Military and Veterans Affairs 03/14/2019 | In Committee 01/25/2019 | Provide for voter registration of applicants for driver's licenses and state identification cards <i>Specifically, the voter registration application shall be designed so that the elector's information is transmitted to the election commissioner or county clerk via electronic transmission for each applicant verified by the Department of Motor Vehicles to be a citizen of the United States and at least eighteen years of age or will be eighteen years of age on or before the first Tuesday after the first Monday in November of the then-current year, unless the elector specifies on the form that he or she does not want to register to vote or update his or her voter registration record. The voter registration application shall contain the information required (pursuant to section 32-312) and shall be designed so that it does not require the duplication of information in the application for the motor vehicle operator's license or state identification card, except that it may require a second signature of the applicant. The department and the Secretary of State shall make the voter registration application available to any person applying for an operator's license or state identification card. The application shall be completed at the office of the department by the close of business on the third Friday preceding any election to be registered to vote at such election. A registration application received after the deadline shall not be processed by the election commissioner or county clerk until after the election. If a voter registration application is submitted under this section with the signature of the applicant but the applicant is not eligible to register to vote, the submission shall not be considered a violation of section 32-1502 or 32-1503 and the document submitted shall not be considered a valid or completed voter registration application for purposes of registration or enforcement of the Election Act unless the applicant has willfully and knowingly taken affirmative steps to register to vote knowing that he or she is not eligible to do so. Any deputy registrar, judge or clerk of election, or other officer having the custody of records, registers, copies of records or registers, oaths, certificates, or any other paper, document, or evidence of any description by law directed to be made, filed, or preserved who uses the voter registration records for any purpose other than voter registration, election administration, or enforcement of the Election Act shall be guilty of a Class III misdemeanor.</i> |
| LB690 | Cavanaugh | | Judiciary 03/06/2019 | In Committee 01/25/2019 Speaker Priority Bill | Adopt the Healthy Pregnancies for Incarcerated Women Act <i>This bill intends to adopt the Healthy Pregnancies for Incarcerated Women Act. A detention facility shall not use restraints on a prisoner or detainee known to be pregnant, including during labor, delivery, or postpartum recovery or during transport to a medical facility or birthing center, unless the administrator makes an individualized determination that there are extraordinary circumstances where the administrator makes an individualized determination that there is a substantial flight risk or some other extraordinary medical or security circumstance that dictates restraints be used to ensure the safety and security of the prisoner or detainee known to be pregnant, the staff of the detention facility or medical facility, other prisoners or detainees, or the public, except that: a) If the doctor, nurse, or other health professional treating the prisoner or detainee known to be pregnant requests that restraints not be used, any detention facility employee accompanying the prisoner or detainee shall immediately remove all restraints; b) Under no circumstances shall leg or waist restraints be used on the prisoner or detainee known to be pregnant; AND c) Under no circumstances shall any restraints be used on any prisoner or detainee in labor or during childbirth. The bill further elucidates the manner and circumstances where restraints may (not) be used, and creates a cause of action for making whole a detainee harmed by the violation of the rule, including reasonable attorney's fees and, potentially, punitive damages. On or before October 1, 2019, each detention facility in this state shall adopt and promulgate rules and regulations to carry out the Healthy Pregnancies for Incarcerated Women Act. A detention facility may also adopt and promulgate rules and regulations developed by the Jail Standards Board or the Nebraska Commission on Law Enforcement and Criminal Justice.</i> |
| LB693 | Halloran | | Transportation and Telecommunications 02/19/2019 | Select File 04/17/2019 Halloran Priority Bill | Prohibit the selling, renting, or conveying of telephone numbers <i>LB693 creates the Neighbor Spoofing Protection Act. The act requires that no person shall sell, rent, or convey any interest in a telephone number to any out-of-state person unless such telephone number is listed or available from directory assistance to the general public so that a member of the general public could determine the source of the telephone number by contacting his or her telecommunications provider. No person shall, in connection with any telecommunications service or IP-enabled voice service, cause any caller identification service to knowingly transmit misleading or inaccurate caller identification information with the intent to defraud, cause harm, or wrongfully obtain anything of value. Public Service Commission penalties, after hearing, may be imposed, but, shall not exceed \$2,000. Every violation within the state shall be considered a separate and distinct violation.</i> |

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| LB700 | Bostelman | Monitor | Natural Resources 03/06/2019 | General File 04/05/2019 Natural Resources Priority Bill | Provide for decommissioning and reclamation of a wind energy conversion system |
| <p><i>Under LB700, any person owning, operating, or managing a wind energy conservation system in this state shall be responsible for all decommissioning or reclamation costs necessary for removal of such system, including the removal of any aboveground equipment and restoration of the land to its natural state. For purposes of this section reclamation means restoration of the area on which a wind energy conservation system is constructed to the condition that existed prior to construction.</i></p> | | | | | |
| LB701 | Bostelman | | Health and Human Services 03/20/2019 | In Committee 01/25/2019 | Require billing for emergency medical services |
| <p><i>An emergency medical service shall transmit a request for payment to a recipient of services involving transportation of the recipient to a health care facility licensed under the Health Care Facility Licensure Act or to his or her parent or legal guardian if the recipient is a minor or under guardianship.</i></p> | | | | | |
| LB703 | Vargas | Support | Appropriations 03/06/2019 | In Committee 01/25/2019 | Appropriate funds to the Nebraska Commission on Law Enforcement and Criminal Justice |
| <p><i>There would hereinunder LB703 be appropriated \$2,500,000 from the General Fund for FY2019-20 to the Nebraska Commission on Law Enforcement and Criminal Justice to be used by the Community-based Juvenile Services Aid Program to aid in supporting alternatives for juvenile detention.</i></p> | | | | | |
| LB704 | McCollister | | Government, Military and Veterans Affairs 03/15/2019 | In Committee 01/25/2019 | Provide for a request for proposals for renewable energy for state-owned buildings and a study regarding state vehicles |
| <p><i>Under LB704, it is the intent of the Legislature that the State Energy Office shall continue implementing the energy efficiency and consumption policy for the state without further General Fund appropriations—AND—the Department of Administrative Services use an appropriation of \$50,000 for fiscal year 2021-22 to analyze and compile the results of the Nebraska Benchmarking and Beyond Initiative to assess utilization of resources, including using in-state renewable energy generation for state-owned buildings, reduction of energy consumption in state-owned buildings, and other measures to increase energy efficiency in state-owned buildings. The Department of Administrative Services shall prepare a request for proposals for contracts for purchase of energy to meet the requirements of this bill. Of all energy purchased for state-owned buildings, the State of Nebraska, including the University of Nebraska, shall purchase at least 50% from renewable energy sources by 2022, at least 60% from renewable energy sources by 2025, at least 75% from renewable energy sources by 2028, and at least 80% from renewable energy sources by 2031.</i></p> | | | | | |
| LB707 | Erdman | | Revenue 03/13/2019 | In Committee 01/25/2019 | Authorize the Tax Equalization and Review Commission to hold certain hearings by videoconference and telephone conference |
| <p><i>A single commissioner of the Tax Equalization and Review Commission may hear an appeal and cross appeal and appeals and cross appeals consolidated with any such appeal and cross appeal when: a) The taxable value of each parcel is one million dollars or less as determined by the county board of equalization; AND b) The appeal and cross appeal has been designated for hearing pursuant to this section by the chairperson of the commission or in such manner as the commission may provide in its rules and regulations.</i></p> <p><i>Under LB707, when such a hearing is held, before a single commissioner, such hearing may now be held by means of videoconferencing or telephone conference.</i></p> | | | | | |
| LB710 | Cavanaugh | Support | Revenue 02/28/2019 | In Committee 01/25/2019 | Change provisions relating to tobacco including sales, crimes, a tax increase, and distribution of funds |
| <p><i>LB710 eliminates many, if not all, distinctions between "tobacco products". The rules of chapter 28, 71, and 77 are titivated so as to reflect that linguistically minor but wide-encompassing change, for instance the elimination of "vapor products" as a defined term.</i></p> <p><i>Also, the Nebraska Behavioral Health Services Act would get an additional section which reads: [t]he Behavioral Health Provider Rate Stabilization Fund is created. The fund shall consist of money credited to the fund pursuant to section 77-2602, any gifts, grants, or donations from any source, and any other funds appropriated by the Legislature. The fund shall be used to support reimbursement of behavioral health services providers through provider rates within, but not limited to, the Children's Health Insurance Program, the Medical Assistance Act, the Nebraska Behavioral Health Services Act, and the Nebraska Community Aging Services Act. The money credited to the fund pursuant to section 77-2602 shall be used to the greatest extent possible to leverage federal funds for behavioral health services provider rate reimbursement under such program and acts. The Legislature finds that, in order to provide Nebraska residents with appropriate access to behavioral health services and providers, provider rates need to be adequate and stable in order to attract and maintain the number and variety of behavioral health services providers necessary to maintain an adequate behavioral health services provider network. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.</i></p> | | | | | |

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| | | | | | <p><i>Beginning July 1, 2020, and every fiscal year thereafter, the State Treasurer shall place the equivalent of \$47,400,000 (amended up from one million two hundred fifty thousand dollars) of such tax in the Nebraska Health Care Cash Fund. In addition, the State Treasurer shall place the equivalent of \$13,000,000 of such tax in the Nebraska Health Care Cash Fund to ensure future sustainability of the fund.</i></p> <p><i>Further, beginning with fiscal year 2020-21, and every fiscal year thereafter, one dollar and fifty cents of the two dollars and fourteen cents special privilege tax under subsection (1) of section 77-2602 shall be distributed as follows:</i></p> <ul style="list-style-type: none"> <i>i. In addition to the forty-nine cents of such tax under subsection (2) of section 77-2602, seventeen percent to the General Fund;</i> <i>ii. One-half of one percent to the Nebraska Outdoor Recreation Development Cash Fund;</i> <i>iii. One percent to the University of Nebraska Medical Center and the Creighton University Medical Center for cancer research;</i> <i>iv. Two and one-half percent to the Building Renewal Allocation Fund;</i> <i>v. Three percent equally distributed to the University of Nebraska Medical Center, Creighton University Medical Center, and Boys Town Center for Neurobehavioral Research in Children for children's behavioral research;</i> <i>vi. Twenty-five percent for Medicaid expansion;</i> <i>vii. Four percent to Nebraska public health departments;</i> <i>viii. Two percent to the University of Nebraska Medical Center College of Public Health;</i> <i>ix. Two percent for federally qualified health centers;</i> <i>x. Five percent for smoking cessation and addiction services;</i> <i>xi. One percent for area health education centers;</i> <i>xii. Four percent for cancer and smoking-related disease research;</i> <i>xiii. One percent to the Behavioral Health Education Center of Nebraska at the University of Nebraska Medical Center;</i> <i>xiv. One percent for emergency protective custody services and resources;</i> <i>xv. Two percent to the Behavioral Health Provider Rate Stabilization Fund for behavioral health rate basing;</i> <i>xvi. Six percent to the State Children's Health Insurance Program to increase eligibility by thirty-seven percent;</i> <i>xvii. Two percent to improve health care delivery systems under the Patient Safety Improvement Act;</i> <i>xviii. One percent on emergency medical services workforce training and recruitment;</i> <i>xix. One percent on other emergency medical services sustainability initiatives;</i> <i>xx. Two and one-half percent for paid family and medical leave start-up costs;</i> <i>xxi. Two percent to the Nebraska Early Childhood Professional Record System;</i> <i>xxii. Five percent for grades kindergarten through twelve education;</i> <i>xxiii. Two percent for health services in county corrections;</i> <i>xxiv. One-half percent to the Human Trafficking Victim Assistance Fund;</i> <i>xxv. Two and one-half percent for all telehealth services;</i> <i>xxvi. Four percent for beds in county hospitals and county-owned health centers for mental health treatment in counties containing a city of the metropolitan class and a county-owned health center; AND</i> <i>xxvii. One-half percent to the Health and Human Services Cash Fund for traumatic brain injury research.</i> |
| LB712 | Friesen | | Judiciary 03/14/2019 | In Committee 01/25/2019 | <p>Prohibit joint entities and joint public agencies from taking action against representative for their speech</p> <p><i>LB712 proposes the two following additions:</i></p> <p><i>First, under the Interlocal Cooperation Act, Sections 13-801 to 13-827, a joint entity shall not prohibit a representative of its members or of any joint board from, or censure such representative for, expressing his or her opinion or speaking on any matter related to the joint entity or joint board if such speech is otherwise lawful. And under the Joint Public Agency Act, Sections 13-2501 to 13-2550, a joint public agency shall not prohibit a representative of its member public agencies or of any board from, or censure such representative for, expressing his or her opinion or speaking on any matter related to the joint public agency or board if such speech is otherwise lawful.</i></p> |

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| LB713 | Vargas | | Executive Board 02/28/2019 | Final Reading 04/15/2019 Executive Board Priority Bill | Provide for long-term analyses from the Legislative Fiscal Analyst <i>Here, a mandate would be added to the Legislative Fiscal Analyst duties, such that, in addition to the already legislated duties, the analyst shall provide the following cycle of analyses of long-term fiscal sustainability, beginning, in FY2020-21: i. In even-numbered years, the joint revenue volatility report required under section 50-419.02; ii. In odd-numbered years, a budget stress test comparing estimated future revenue to and expenditure from major funds and tax types under various potential economic conditions; AND iii. Every four years, a long-term budget for programs appropriated for major funds and tax types. Also under LB713, the Legislative Fiscal Analyst's revenue-forecasting information shall include, in addition to the already legislated duties, the estimated revenue receipts for each year of the following biennium, including comparisons of current estimates for: i. Each major tax type to long-term trends for that tax type, ii. Federal fund receipts to long-term federal fund trends; AND iii. Tax collections and federal fund receipts to long-term trends.</i> |
| LB718 | Hunt | Support | Government, Military and Veterans Affairs 03/14/2019 | In Committee 01/25/2019 | Require additional polling places prior to elections in certain counties <i>This bill is an addition to the Election Act: The election commissioner in a county with a population of more than one hundred thousand inhabitants shall provide additional office hours during which ballots for early voting may be picked up or returned pursuant to section 32-941 or registered voters of the county may vote or pick up or return a ballot for early voting pursuant to section 32-942. The additional hours shall be provided for any primary or general election, but not for special elections, beginning at least two weeks prior to the day of the election and shall include at least four hours on each of the two Saturdays preceding the day of the election and at least five hours during each week of such two-week period in addition to normal business hours on business days.</i> |
| LB720 | Kolterman | | Revenue 03/06/2019 | In Committee 01/25/2019 Kolterman Priority Bill | Adopt the ImagiNE Nebraska Act and provide tax incentives <i>Under LB720, the Legislature finds that it is the policy of this state to modernize its economic development platform in order to (1) encourage new businesses to relocate to Nebraska, (2) encourage existing businesses to remain and grow in Nebraska, (3) encourage the creation and retention of new, high-paying jobs in Nebraska, (4) attract and retain investment capital in Nebraska, (5) develop the Nebraska workforce, (6) simplify the administration of the tax incentive program created in the ImagiNE Nebraska Act for both businesses and the state, and (7) improve the transparency and accountability of such program. SECTION 28 of the Act describes the application process for a taxpayer to request an agreement. If the director fails to make his or her determination within the prescribed ninety-day period, the application is deemed approved. Within ninety days after approval of the application, the director shall prepare and deliver a written agreement to the taxpayer for the taxpayer's signature. The taxpayer and the director shall enter into a written agreement. The taxpayer shall agree to increase employment or investment at the qualified location or locations, report wage and hours data at the qualified location or locations to the Department of Labor annually, and report all qualified property at the qualified location or locations to the Property Tax Administrator. The director, on behalf of the State of Nebraska, shall agree to allow the taxpayer to use the incentives contained in the ImagiNE Nebraska Act. The application, and all supporting documentation, to the extent approved, shall be considered a part of the agreement. There shall be no new applications for incentives filed by a taxpayer after December 31, 2029.</i> |
| LB726 | Walz | Support | Health and Human Services 02/20/2019 | General File 02/28/2019 | Require a protocol for individuals eligible for medical parole to apply for medical assistance <i>Specifically, the Division of Medicaid and Long-Term Care of the Department of Health and Human Services shall, in consultation with the Department of Correctional Services, develop a protocol to assist an individual who is eligible for medical parole pursuant to section 83-1,110.02 to apply for and receive benefits under the Medical Assistance Act.</i> |
| LB733 | Kolowski | | Government, Military and Veterans Affairs 03/14/2019 | General File 03/19/2019 | Provide and change requirements for polling places <i>Summary: All polling places shall comply with the federal Help America Vote Act of 2002, as amended, including, among many, many, other requirements, at least one voting booth so constructed as to provide easy access for people with limitations, accommodate a wheelchair, and have a cover to provide privacy.</i> |

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| LB736 | Murman | Oppose | Government, Military and Veterans Affairs 02/28/2019 | In Committee 01/25/2019 | Provide restrictions on occupation taxes, license fees, and regulation by counties and municipalities |
| <p><i>Under current law, counties and cities of the metropolitan, primary, first, second and villages shall have power to tax for revenue, license, and regulate any person within the limits of the city by ordinance except as otherwise provided in this section. Such tax may include both a tax for revenue and license. Under LB726, beginning January 1, 2020, (i) no occupation tax or license fee imposed under the above paragraph shall be greater than \$25 annually; (ii) No occupation tax or license fee shall be imposed by a city or county on a profession or business that provides goods or services unless the profession or business was subject to an occupation tax or license fee under this subsection on January 1, 2020; and (iii) No licensing requirements shall be imposed by a city of the metropolitan class on any profession or business which is subject to state licensing requirements.</i></p> | | | | | |
| LB739 | Vargas | | Judiciary 02/27/2019 | In Committee 01/25/2019 | Change procedures and requirements for use of restrictive housing of inmates |
| <p><i>This act shall be known and may be cited as the Adult Institutions Disciplinary Procedures Act. All adult disciplinary action within the system of the Department of Correctional Services shall be pursuant to the Adult Institutions Disciplinary Procedures Act. Inmates shall be informed of rules of behavior and discipline. Such rules shall be posted or otherwise made available to the inmates. Restrictive housing means conditions of confinement that provide limited contact with other inmates, strictly controlled movement while out of cell, and out-of-cell time of less than twenty-four hours per week. Member of a vulnerable population means an inmate who is eighteen years of age or younger, pregnant, or diagnosed with a serious mental illness, a developmental disability, or a traumatic brain injury. On and after July 1, 2019, no inmate who is a member of a vulnerable population shall be placed in restrictive housing. In line with the least restrictive framework, an inmate who is a member of a vulnerable population may be assigned to immediate segregation to protect himself or herself, staff, other inmates, or inmates who are members of vulnerable populations pending classification. The department shall adopt and promulgate rules and regulations regarding restrictive housing to address risks for inmates who are members of vulnerable populations. The department shall not place or retain an inmate in restrictive housing for more than ninety days in any calendar year, whether consecutive or not, due to a security threat posed by the inmate unless there is an individualized determination made by a specialized inmate classification committee. Such committee has extensive procedural requirements for prompt and thorough review of the specialized inmate issue. Many due process type requirements are mandated, such as, timely notice, the right to be heard in person, the right to confront/cross witnesses, and an established appeal process. Beware: many other requirements and duties stem from this act. For example: Inmates shall be informed of rules of behavior and discipline. Such rules shall be posted or otherwise made available to the inmates. (And more.)</i></p> | | | | | |
| LR3CA | Erdman | | Revenue 02/07/2019 | In Committee 01/14/2019 | Constitutional amendment to provide income tax credits for property taxes paid |
| <p><i>New VIII-14 (1) Notwithstanding any other provision of this Constitution, the Legislature shall provide by law for a refundable credit against the income tax imposed by the State of Nebraska in an amount equal to thirty-five percent of the property taxes that were: (a) Levied on real property located in this state; and (b) Paid by the taxpayer during the taxable year. (2) The Legislature shall make the credit available for taxable years beginning on or after January 1, 2021. Sec. 2. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language: A constitutional amendment to require the Legislature to provide a refundable state income tax credit in an amount equal to thirty-five percent of the property taxes that were levied on real property located in this state and paid by the taxpayer during the taxable year. For OR Against.</i></p> | | | | | |
| LR8CA | Linehan | Oppose | Revenue 02/27/2019 | In Committee 01/17/2019 | Constitutional amendment to limit the total amount of property tax revenue that may be raised by political subdivisions |
| <p><i>LR8CA proposes to add a new section 14 to Article VIII: VIII-14 (1) Notwithstanding Article VIII, section 1 or 5, of this Constitution or any other provision of this Constitution to the contrary, the total amount of property tax revenue raised by a political subdivision in any fiscal year shall not be more than three percent greater than the amount raised in the prior fiscal year, except as provided in subsections (2) and (3) of this section. (2) The total amount of property tax revenue raised by a political subdivision in a fiscal year may exceed the limitation in subsection (1) of this section by an amount approved by a majority of legal voters voting on the issue at an election called for such purpose upon the recommendation of a majority of the governing body of the political subdivision. Such recommendation shall include the amount by which the property tax revenue would exceed the limitation in subsection (1) of this section for the fiscal year. All costs of the election shall be paid by the political subdivision seeking to exceed such limitation. (3) The limitation in subsection (1) of this section shall not apply to the amount of property tax revenue needed to pay the principal and interest on bonded indebtedness that has been approved according to law. (4) For purposes of this section, property tax revenue means revenue raised from a tax that is assessed annually upon the value of real and personal property. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language: A constitutional amendment to provide that the total amount of property tax revenue raised by a political subdivision in any fiscal year shall not be more than three percent greater than the amount raised in the prior fiscal year, except for amounts approved by voters and amounts needed to pay bonded indebtedness.</i></p> | | | | | |

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| LR14CA | Wayne | | Urban Affairs 03/05/2019 | Final Reading 04/15/2019 Urban Affairs Priority Bill | Constitutional amendment to authorize municipalities to pledge property taxes for up to twenty years if more than one-half of the property in a redevelopment project is extremely blighted |

Extends the constitutional provision regarding tax increment financing from fifteen years to not exceed twenty years if more than one-half of the property in the project area is designated as extremely blighted. During Select File debate, AM1255 was adopted that included a provision that stated that extreme blight will be determined by a high rate of unemployment combined with a high poverty rate as determined by law.

Rodeo project update

for County Board

April 18, 2019

- Amy Dickerson, LEC Managing Director
- Kendra Ronnau, VP Ag Society Board
- Hoyt Kraeger, LEC Business Development

Cell: 402.429.1950

Email: adickerson@LancasterEventCenter.org



Jan. 2019: Lincoln solidifies spot in rotation for world's largest rodeo

- 1,650 HS contestants
- 10-day event, 13 performances, 50,000 visitors
- Partnerships key to winning bid:
 - Governor
 - County Commissioners
 - Mayor
 - Lincoln CVB & Visitors Promotion Committee
 - UNL
- Lincoln has won 2 contracts w/ 4 years: 2020-21, 2026-27
 - Jan. 2017: Initial bid for 2020-21 vs. 3 proposals from IL, (2) WY
 - 20/21 HS: awarded to Lincoln
 - Jan 2019 bid for 2026-29 vs. 4 proposals from Gillette & Rock Springs WY, new Kansas City KS, Sedalia MO
 - 26/27:
 - JH: KC if built by deadline
 - HS: Lincoln
 - 28/29:
 - JH: Gillette
 - HS: KC



Lincoln ahead of competition heating up for NHSFR families' hearts in the middle of USA

--with just \$20M baseline LEC buildout investment began in 2000 led by Ag Society in partnership with County Board support

Kansas

KANSAS CITY BUSINESS JOURNAL FEATURE Kansas City's Power 100 of 2019 > LIMITED TIME OFFER Subscribe Now

Price tag for new American Royal complex in KCK jumps to \$200M



The American Royal envisions its 112-acre site as becoming a magnet for agribusiness in western Wyandotte County.

Jan. 2019: NHSFR awarded 1/2 of contracts to proposed KC, KS facility promised to break ground in 2019 – 26/27 JH, 28/29 HS rodeos

Missouri

ST. LOUIS POST-DISPATCH News Obits Business Sports Go! 65°

POLITICAL FIX

Missouri hopes to lasso national rodeo event with upgrades to state fairgrounds

By Kurt Erickson St. Louis Post-Dispatch Apr 14, 2019

April 2019: MO governor proposing \$5M investment in state budget --

for Sedalia MO State Fairgrounds

- after losing bid in Jan. 2019 for NHSFR
- add trade show building and 160 campsites, 80 stalls
- town of 21,500

NHSFR impact in Lancaster Co

Investing ~\$7 to return \$64 within 8 years



Economic impact as of 2017

- 60% of visitors to larger national/regional events from outside county
- 40,000 hotel room nights
- 531 jobs
- \$1.3M local taxes

\$40M total impact
(=10 football weekends)



Est. Impact per year in Lincoln/Lancaster Co:

- +5,000+ hotel room nights
- +212 jobs/year
- +\$520K local taxes

+\$16M total impact
(=4 more football weekends/year)
4 years = **+\$64M impact (2020/21, 2026/27)**

Bureau of Business Research
2017 Annual Economic Impact

Estimated Tax Revenue Impact 2017

| | |
|---|--------------------|
| • Direct Sales Tax Revenue = | \$526,600 |
| • Direct Occupation Tax Revenue = | \$141,300 |
| • Direct Lodging Tax Revenue = | \$164,800 |
| • Sales Tax Revenue (labor income) = | \$78,000 |
| • Property Tax Revenue (labor income) = | \$374,300 |
| | |
| • Total Tax Revenue = | \$1,285,000 |

Source: UNL LEC Econ. Impact Study by Dr. Thompson, 2017

The Economic Study in Des Moines showing \$9.4 million economic impact including 2,951 hotel room nights was well done and they were careful not to count money twice.

You said in fact that spectators were most likely not all from within the city of Des Moines as they assumed so there would be an increase in hotel room nights.

Since this event was smaller than the NHSRF in order to get a good estimate for our event we should take a percent increase as follows:

- 1700 contestants High School / 982 contestants Junior High = 1.73 multiplier
- \$9.4 million * 1.73 = \$16.2 million estimated impact for NHSRF
- 2,951 room nights * 1.73 = 5,105 room nights estimated for NHSRF

Source; Est. per Dr. Thompson for June 2016 VPC grant application

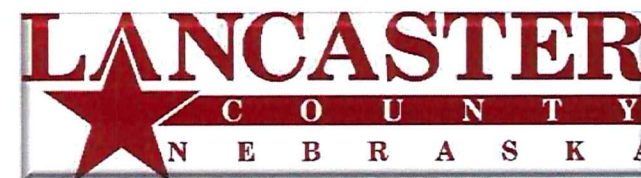


NATIONAL HIGH SCHOOL FINALS RODEO EVENT LAYOUT



\$3M in grounds improvements funded by lodging tax VPC grant:

- Outdoor covered grandstand
- East loop driveway, South exit driveway
- Camping upgrades: add water to 200 existing, add new 1050 sites w. water/electric



Progress since rodeo grant approved June 2016



| | Q3 2016 | Q4 2016 | Q1 2017 | Q2 2017 | Q3 2017 | Q4 2017 | Q1 2018 | Q2 2018 | Q3 2018 | Q4 2018 | Q1 2019 | Q2 2019 |
|----------------------|------------------------------------|--------------------------|-------------------------|--------------------------------------|-----------------|-----------------|-----------------------------------|----------------------------------|---------------------------|---------------------------|-----------|--------------|
| 2020/21 Bid | LEC selected as finalist July 2016 | LEC Awarded Bid Jan 2017 | Contract signed 3/31/17 | | | | | | | | | |
| VPC Grant | \$3M grant #1 approved | | | Grant Funds Available | | | | | | | | |
| Phase 3 Pursuit | | | | | Campaign begins | | | May 2018 postpone election plans | | Goal Nov. 2018 Election | | |
| Engineering | | | | Engineer Contract Signed 10/16/17 | Engineer Design | 65% Campg round | 90% Campg round | | 90% Arena | 99% Campg round | 99% Arena | 99% Electric |
| City MOU & Approvals | | | | MOU process starts | | | | MOU signed 7/18/18 | | | | |
| Contractor | | | | Contract Draft includes Phase 3 CMAR | | | Contract signed 5/24/18 CM | | | | | |
| LEC Self Perform | | | | LEC decides to self perform electric | | | LEC decides to self perform water | | Self perform water begins | Self perform elec. begins | | |
| Construction | | | | | | | | | Grading Starts | | | |
| 2026/27 Bid | | | | | | | | | | LEC wins bid Jan 2018 | | |

Comparison: Rock Springs had 15 mos. total to build campground, trade show still in tent

Self-perform work in high gear --a LEC fairgrounds tradition



Fall 2018:
Water added to existing campground,
open to existing shows this summer

April 2019:
New electrical pedestals—
trench, run
wires, fill, add
pedestal with
plug-ins...and
repeat



April 2019: LEC Master Electrician Kevin
Example of four raised electrical panel towers added
to design during approvals

LEC Rodeo Budgets



Real property improvements:

1. Original \$3M lodging tax grant
 - Approved June 2016
 - Funding available April 2017 upon NHSFR contract
 - One \$770K payment remains
 - Condition that funding ends if Phase 3 bonds pass, and would pay for the rest of construction
2. Phase 3 expansion pursuit
 - April 2017 to May 2018 prepared for Nov. 2018 election
 - Currently with LEC ad hoc committee for community leader recommendation on timing/funding
3. Proposed 2nd ~\$4M lodging tax grant April 2019
 - 2022-2027
 - Have to identify funding for financing bridge cost amount TBD

Operational budget & ongoing maintenance

1. NHSFR event at LEC profit TBD
 - e.g. Gillette WY earned \$600K last rodeo with 8+ years' experience since 1993
 - Last LEC conservative estimate \$150K first year including sponsorships
2. LEC naming rights
 - Potential \$500K/year (including for new campground, outdoor grandstand)
 - Working with national naming rights sales consultant
3. New event profit using new campground, outdoor arena (\$TBD)
 - Focusing on successful NHSFR first, then going after more events with CVB support

Team worked to lock down budget after design / approvals b/w July 2018 to April 2019



| ORIGINAL GRANT -- June 2016 | \$3,000,000 | | | |
|--|--|-----------------------------|---|--|
| RODEO CONSTRUCTION MAJOR CHANGES SINCE JUNE 2016 | Budget updates after design, rodeo reqs. met | LEC self-perform savings | Flood plain changes after final City design/approvals | |
| Pre-bid win based on concept design, learning process on NHSFR reqs. | | | | |
| Added 500 Campsites | \$500,000 | | | at pre-design est. of \$1000/site, 100% 50 amp, overhead pole transformers per informal City input |
| Added water to all campsites (+950) | \$459,000 | | | |
| Removed scope to pay for added sites | (\$400,000) | | | REMOVED SW loop road, arena concrete wall, new parking lot & arena move |
| LEC water self-perform savings | | (\$186,349) | | LEC saved \$200K vs. contractor |
| After bid win & Engr. Design / City approvals | | | | |
| Camping Electric | | | \$1,675,000 | flood plain design change; underground electric, raised elec. panel towers raised cost to \$2500/site; |
| LEC self perform electric | | (\$1,313,012) | | now back to ~\$1300/site w/ elec self-perform; REDUCED to 40% 50 amp/60% 30 amp |
| Grading/Seeding | | | \$372,640 | flood plain change; no longer can use mining permit paid grading/seeding |
| Drainage | | | \$207,282 | flood plain change |
| Camping Water Main | \$154,879 | | | engineering design, maintain water pressure |
| Emergency Egress Road | | | \$132,500 | flood plain change |
| Prof. Fees | | | \$430,988 | due to flood plain changes |
| Horse stalling area electric | \$850,000 | | | requirement for stalls electric understood upon March 2017 contract; this is contractor quote |
| LEC self perform electric horse stalls | | (\$597,000) | | LEC self-perform savings |
| Grandstand area | \$203,223 | | | added concourse guest service needs after final design; added \$50K contingency for steel price increase |
| Misc. rodeo requirements from operational budget | \$734,800 | | | as of Jan 2019 2nd bid win cheaper to buy vs. rent many items for 4 years & reduces risk on 1st year operational budget on meeting smaller NHSFR requirements like arena sound, 320 outdoor stalls |
| Misc. changes after final design, bidding | \$362,325 | | | |
| SUBTOTAL MAJOR CHANGES | \$2,864,227 | (\$2,096,361) | \$2,818,410 | |
| TOTAL NET MAJOR CHANGES | \$3,586,276 | | | |
| TOTAL REVISED BUDGET APRIL 2019 | \$6,586,276 | | | |
| Contingency 6.5% | \$428,108 | | | |
| TOTAL FINAL BUDGET | \$7,014,384 | | | |
| less rodeo grant #1 | (\$3,000,000) | | | |
| GRANT #2 REQUEST | \$4,014,384 | | | |

Sample lodging tax grant #2

Rodeo Lodging Tax Grant #2

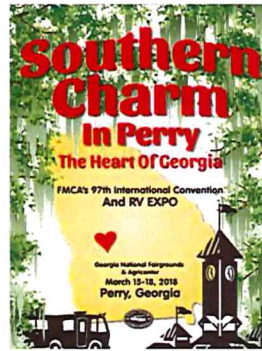
| NHSFR Rodeo Dates | July 2020 | July 2021 | | | | | July 2026 | July 2027 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| County Fiscal Year | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 |
| Calendar | July 2019 - June 2020 | July 2020 - June 2021 | July 2021 - June 2022 | July 2022 - June 2023 | July 2023 - June 2024 | July 2024 - June 2025 | July 2025 - June 2026 | July 2026 - June 2027 |
| Lodging Tax Grant Funds inflow approx. | \$1,950,000 | \$2,000,000 | \$2,050,000 | \$2,100,000 | \$2,100,000 | \$2,100,000 | \$2,100,000 | \$2,100,000 |
| Rodeo Grant #1 final payment Jan. 2020 | \$ 770,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Existing Large Commitments (Zoo) | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ - | \$ - | \$ - |
| Other New Large Commitments as of April 2019 | \$ 942,600 | \$ 1,130,800 | \$ 339,800 | \$ 339,800 | \$ 339,800 | \$ 339,800 | \$ 339,800 | \$ 339,800 |
| Average Small Grants (\$50K/yr) | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Approx. Projected Balance | \$ (300,800) | \$ 519,200 | \$ 1,360,200 | \$ 1,410,200 | \$ 1,410,200 | \$ 1,710,200 | \$ 1,710,200 | \$ 1,710,200 |
| PROPOSED GRANT #2 | | | \$ 600,000 | \$ 600,000 | \$ 600,000 | \$ 750,000 | \$ 750,000 | \$ 750,000 |
| Cumulative Rodeo Grant #2 | | | \$ 600,000 | \$ 1,200,000 | \$ 1,800,000 | \$ 2,550,000 | \$ 3,300,000 | \$ 4,050,000 |
| Revised Grant Fund Reserve available | | | \$ 760,200 | \$ 810,200 | \$ 810,200 | \$ 960,200 | \$ 960,200 | \$ 960,200 |

(\$750K-\$1M per year ideal)

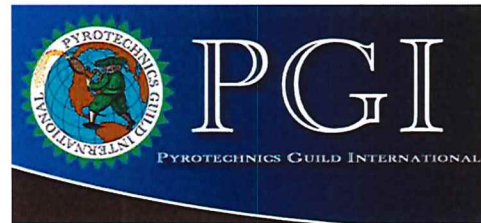
Note: \$4M investment made to complete NHSFR contract obligations by June 2020; Financing cost not included.

Events attracted to these improvements— with significant economic impact seen beyond the facility in other communities

National RV Road Rallies



National Fireworks Conventions



Other Event Types

- National Western events e.g. barrel racing, mounted shooting, roping
- National motorsports e.g. motocross spectator events

National Youth Rodeo

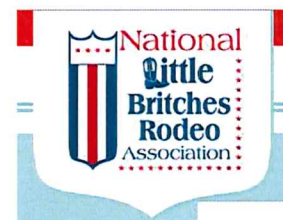


Booked: 2020-21, 2026-27

e.g. event just lost to Tulsa, OK:

- Bonus Race Finals (1000-1200 horses could be served with new outdoor stalls + more camping from NHSFR improvements)

National Motorcycle Rallies



Asked for proposal