

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 655

Introduced by Christensen, 44.

Read first time January 19, 2011

Committee: Natural Resources

A BILL

- 1 FOR AN ACT relating to natural resources districts; to amend section
- 2 2-3226.05, Revised Statutes Cumulative Supplement, 2010;
- 3 to change provisions relating to an occupation tax; and
- 4 to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 2-3226.05, Revised Statutes Cumulative
2 Supplement, 2010, is amended to read:

3 2-3226.05 (1)(a) A district with an integrated management
4 plan as described in subsection (1) of section 2-3226.01 may levy an
5 occupation tax upon the activity of irrigation of agricultural lands
6 within such district on an annual basis, not to exceed ten dollars
7 per irrigated acre, the proceeds of which may be used for ~~(a)~~(i)
8 repaying principal and interest on any bonds or refunding bonds
9 issued pursuant to section 2-3226.01 for one or more projects under
10 section 2-3226.04, ~~(b)~~(ii) the repayment of financial assistance
11 received by the district pursuant to section 2-3226.07, or ~~(e)~~(iii)
12 payment of all or any part of the costs and expenses of one or more
13 qualified projects described in section 2-3226.04. If such district
14 has more than one river basin as described in section 2-1504 within
15 its jurisdiction, such district shall confine such occupation tax
16 authorized in this ~~section~~subdivision to the geographic area
17 affected by an integrated management plan adopted in accordance with
18 section 46-715.

19 (b) In lieu of the occupation tax authorized in
20 subdivision (1)(a) of this section, a district with jurisdiction that
21 includes part of a river basin for which the district has, in
22 accordance with section 46-715, adopted an integrated management plan
23 which references section 2-3226.04 and explicitly states its intent
24 to utilize qualified projects described in section 2-3226.04 may levy
25 an occupation tax upon the activity of irrigation of agricultural

1 lands within such district on an annual basis as provided in this
2 subdivision. The proceeds of the tax may be used for the purposes
3 listed in subdivision (1)(a) of this section. The tax shall be
4 calculated and imposed as follows:

5 (i) The district shall determine the amount of revenue
6 needed to be raised from the tax for the project for the current
7 fiscal year. This amount shall not exceed an average of ten dollars
8 per certified irrigated acre;

9 (ii) The district shall determine the total acre-feet of
10 surface water and ground water irrigation usage in the district
11 during the immediately preceding calendar year;

12 (iii) The district shall determine the per acre-foot
13 revenue need by dividing the amount determined in subdivision (1)(b)
14 (i) of this section by the amount determined in subdivision (1)(b)
15 (ii) of this section; and

16 (iv) The district shall calculate the tax for each record
17 owner of irrigated agricultural land based upon each record owner's
18 acre-feet usage of surface water and ground water irrigation during
19 the immediately preceding calendar year by multiplying such usage by
20 the per acre-foot revenue needed.

21 The district may require reporting by irrigation
22 districts as necessary to carry out its powers and duties under this
23 subdivision.

24 (2) Acres classified by the county assessor as irrigated
25 shall be subject to such district's occupation tax unless, on or

1 before July 1, 2007, and on or before March 1 in each subsequent
2 year, the record owner certifies to the district the nonirrigation
3 status of such acres.

4 (3) Any such occupation tax shall remain in effect so
5 long as the natural resources district has bonds outstanding which
6 have been issued stating such occupation tax as an available source
7 for payment and for the purpose of paying all or any part of the
8 costs and expenses of one or more projects authorized pursuant to
9 section 2-3226.04.

10 (4) Such occupation taxes shall be certified to,
11 collected by, and accounted for by the county treasurer at the same
12 time and in the same manner as general real estate taxes, and such
13 occupation taxes shall be and remain a perpetual lien against such
14 real estate until paid. Such occupation taxes shall become delinquent
15 at the same time and in the same manner as general real property
16 taxes. The county treasurer shall publish and post a list of
17 delinquent occupation taxes with the list of real property subject to
18 sale for delinquent property taxes provided for in section 77-1804.
19 In addition, the list shall be provided to natural resources
20 districts which levied the delinquent occupation taxes. The list
21 shall include the record owner's name, the parcel identification
22 number, and the amount of delinquent occupation tax. For services
23 rendered in the collection of the occupation tax, the county
24 treasurer shall receive the fee provided for collection of general
25 natural resources district money under section 33-114.

1 (5) Such lien shall be inferior only to general taxes
2 levied by political subdivisions of the state. When such occupation
3 taxes have become delinquent and the real property on which the
4 irrigation took place has not been offered at any tax sale, the
5 district may proceed in district court in the county in which the
6 real estate is situated to foreclose in its own name the lien in the
7 same manner and with like effect as a foreclosure of a real estate
8 mortgage, except that sections 77-1903 to 77-1917 shall govern when
9 applicable.

10 Sec. 2. Original section 2-3226.05, Revised Statutes
11 Cumulative Supplement, 2010, is repealed.