

LEGISLATURE OF NEBRASKA

ONE HUNDRED THIRD LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 814

Introduced by Avery, 28; Brasch, 16; Carlson, 38; Haar, 21; Johnson,
23; Kolowski, 31; Schilz, 47; Wallman, 30.

Read first time January 10, 2014

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections 37-201
2 and 77-27,132, Revised Statutes Cumulative Supplement,
3 2012; to create a fund; to change the distribution of
4 sales and use tax revenue; to provide funding for the
5 Game and Parks Commission; to harmonize provisions; and
6 to repeal the original sections.
7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 37-201, Revised Statutes Cumulative
2 Supplement, 2012, is amended to read:

3 37-201 Sections 37-201 to 37-811 and 37-1501 to 37-1510
4 and section 2 of this act shall be known and may be cited as the Game
5 Law.

6 Sec. 2. The Game and Parks Commission Capital Maintenance
7 Fund is created. The fund shall consist of money credited to the fund
8 pursuant to section 77-27,132 and any other money as determined by
9 the Legislature. The fund shall be administered by the commission and
10 shall be used to repair, renovate, rehabilitate, restore, modify, or
11 improve any infrastructure within the statutory authority and
12 administration of the commission. Any money in the fund available for
13 investment shall be invested by the state investment officer pursuant
14 to the Nebraska Capital Expansion Act and the Nebraska State Funds
15 Investment Act.

16 Sec. 3. Section 77-27,132, Revised Statutes Cumulative
17 Supplement, 2012, is amended to read:

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

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

6 (a) Credit to the Game and Parks Commission Capital
7 Maintenance Fund all of the proceeds of the sales and use taxes
8 derived from the sale or lease of motorboats as defined in section
9 37-1204 and personal watercraft as defined in section 37-1204.01;

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

18 ~~(b)~~(c) For transactions occurring on or after July 1,
19 2013, and before July 1, 2033, of the proceeds of the sales and use
20 taxes derived from transactions other than those listed in
21 ~~subdivision~~ subdivisions (2)(a) and (b) of this section from a sales
22 tax rate of one-quarter of one percent, credit monthly eighty-five
23 percent to the State Highway Capital Improvement Fund and fifteen
24 percent to the Highway Allocation Fund.

25 The balance of all amounts collected under the Nebraska

1 Revenue Act of 1967 shall be credited to the General Fund.

2 Sec. 4. Original sections 37-201 and 77-27,132, Revised

3 Statutes Cumulative Supplement, 2012, are repealed.