

AMENDMENTS TO LB610

Introduced by Groene, 42.

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

3 Section 1. Section 39-2509, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 39-2509 (1) Beginning with revenue received under subdivision (1)
6 (b) of section 66-4,148 on January 1, 2016, through December 31, 2020,
7 each county or municipal county shall be entitled to an allocation under
8 sections 2 and 3 of this act from the amount distributed pursuant to
9 subdivision (1)(b) of section 66-4,148 for bridges and culverts only.

10 ~~(2 1)~~ Each county or municipal county shall be entitled to one-half
11 of the remaining amount allocated to it each year under section 66-4,148
12 for road purposes under sections 39-2507 and 39-2508 with no requirement
13 for providing funds locally, but shall be required to match the second
14 one-half of such remaining amount on the basis of one dollar for each two
15 dollars it receives with any available funds.

16 ~~(3 2)~~ Each county or municipal county which, during the preceding
17 fiscal year, failed to provide locally the minimum required by subsection
18 ~~(2 1)~~ of this section shall forfeit one dollar for each dollar which it
19 fails to so provide locally. Any amounts forfeited under ~~the provisions~~
20 ~~of~~ this subsection first shall be made available to the incorporated
21 municipalities, as determined by the county board or the council of the
22 municipal county, within the county or municipal county which forfeits
23 the funds, such funds to be matched by the incorporated municipalities in
24 the same manner as would have been required of the county or municipal
25 county had it not forfeited the funds, and if not so used, then shall be
26 allocated among and distributed to the counties and municipal counties
27 that have complied with ~~the requirements of~~ subsection ~~(2 1)~~ of this

1 section. Such distribution shall be made as provided in sections 39-2507
2 and 39-2508, except that any county or municipal county having levied its
3 constitutional maximum and not levied sufficient funds to fully match its
4 share of the second half of the remaining amount of the highway-user
5 funds allocated to that county or municipal county may apply to the Board
6 of Public Roads Classifications and Standards for exemption from that
7 part of the local matching requirement that it cannot match. The board
8 may grant such exemption if, in its judgment, the county or municipal
9 county has not unnecessarily increased its expenditures for other than
10 road purposes after receiving its allocation for roads in previous years.

11 (4 3) For ~~the~~ purposes of this section, providing locally shall
12 include, but not be limited to, providing money for road purposes through
13 the following, except that there shall not be duplication in the
14 following in the determination of the total:

15 (a) Property taxes levied by action of county and township boards or
16 the council of the municipal county for construction, improvement,
17 maintenance, and repair of roads, bridges, culverts, and drainage
18 structures, for curbs, for snow removal, for grading of dirt and gravel
19 roads, for traffic signs and signals, and for construction of storm
20 sewers directly related to roads and property taxes levied for the
21 payment of the principal and interest on general obligation bonds for any
22 of the foregoing;

23 (b) Contributions received for road purposes;

24 (c) Local costs in the acquisition of road right-of-way, including
25 incidental expenses directly related to such acquisition; and

26 (d) Inheritance taxes allocated for road purposes.

27 Sec. 2. The following factors and weights shall be used in
28 determining the amount to be allocated to each of the counties or
29 municipal counties for purposes of bridges and culverts only under
30 section 66-4,148 each year:

31 (1) Rural population of each county or municipal county, as

1 determined by the most recent federal census, twenty percent;

2 (2) Total population of each county or municipal county, as
3 determined by the most recent federal census, ten percent;

4 (3) Lineal feet of bridges twenty feet or more in length and all
5 overpasses in each county or municipal county, as determined by the most
6 recent inventory available within the Department of Roads, ten percent,
7 and for purposes of this subdivision a bridge or overpass located partly
8 in one county or municipal county and partly in another shall be
9 considered as being located one-half in each county or municipal county;

10 (4) Total motor vehicle registrations, other than prorated
11 commercial vehicles, in the rural areas of each county or municipal
12 county, as determined from the most recent information available from the
13 Department of Motor Vehicles, twenty percent;

14 (5) Total motor vehicle registrations, other than prorated
15 commercial vehicles, in each county or municipal county as determined
16 from the most recent information available from the Department of Motor
17 Vehicles, ten percent; and

18 (6) Value of farm products sold from each county or municipal
19 county, as determined from the most recent federal Census of Agriculture,
20 ten percent.

21 Sec. 3. The Department of Roads shall compute the amount allocated
22 to each county or municipal county under each of the factors listed in
23 section 2 of this act and shall then compute the total allocation to each
24 such county or municipal county and transmit such information to the
25 local governing board and the State Treasurer, who shall disburse funds
26 accordingly.

27 Sec. 4. Section 39-2519, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 39-2519 (1) Beginning with revenue received under subdivision (1)(b)
30 of section 60-4,148 on January 1, 2016, through December 31, 2020, each
31 city, village, or municipal county shall be entitled to an allocation

1 under sections 5 and 6 of this act from the amount distributed pursuant
2 to subdivision (1)(b) of section 66-4,148 for bridges and culverts only.

3 (~~2~~ 1) Each city of the metropolitan or primary class or successor
4 municipal county shall be entitled to the first one-third of its annual
5 allocation for roads with no requirement of matching, but shall be
6 required to match the second one-third of its annual allocation for
7 roads, on the basis of one dollar for each dollar it receives, with funds
8 provided locally for street purposes, and shall be required to match the
9 final one-third of its annual allocation for roads, on the basis of one
10 dollar for each two dollars it receives, with funds so provided. Each
11 city of the first or second class or village or successor municipal
12 county shall be entitled to one-half of its annual allocation for roads
13 with no requirement of matching, but shall be required to match the
14 second one-half of its annual allocation for roads on the basis of one
15 dollar for each two dollars it receives, with any available funds. Any
16 municipality or municipal county which during the preceding fiscal year
17 failed to provide the matching funds required by this subsection shall,
18 except as provided in subsection ~~(2)~~ or (3) or (4) of this section,
19 forfeit so much of its allocation as it fails to match. Any amount so
20 forfeited shall be reallocated and distributed to the municipalities or
21 municipal counties which have met the full matching provisions of this
22 subsection. Such reallocation shall be made in the manner provided in
23 sections 39-2517 and 39-2518.

24 (~~3~~ 2) Any municipality or municipal county may accumulate and invest
25 any portion or all of the money it receives for a period not to exceed
26 four years so as to provide funds for one or more specific street
27 improvement projects. Any municipality or municipal county so
28 accumulating funds shall certify to the State Treasurer that the required
29 matching funds are being accumulated and invested each year of the
30 accumulation.

31 (~~4~~ 3) Any municipality may, for any year, certify to the State

1 Treasurer that it relinquishes, to the county in which it is situated in
2 whole or in part or to a county whose border is contiguous with and
3 adjacent to any county which is adjacent to the county in which the
4 municipality is situated in whole or in part, all or a part of the state
5 funds allocated to it for that year. The amount so relinquished shall be
6 available for distribution to such county subject to the same matching as
7 would have been required of the municipality had it not relinquished such
8 funds and without regard to ~~the provisions of~~ sections 39-2501 to
9 39-2510. Any amount so distributed to the county shall be used
10 exclusively for road purposes within the trade area of the relinquishing
11 municipality as may be agreed upon by the county and municipal governing
12 bodies.

13 (5 4) Any municipality may certify to the State Treasurer that it
14 relinquishes, to the county in which it is situated in whole or in part,
15 all or a part of the state funds allocated to it for not to exceed three
16 years. The amount so relinquished shall be available for distribution to
17 such county subject to the same matching as would have been required of
18 the municipality had it not relinquished such funds and without regard to
19 the provisions of sections 39-2501 to 39-2510. Any relinquishment under
20 this subsection shall be made pursuant to an agreement between the
21 relinquishing municipality and the county, to which other political
22 subdivisions may also be parties, which provides for the accumulation and
23 investment by the county of the amount relinquished for not to exceed
24 three years so as to provide funds for one or more specific road
25 improvement projects.

26 (6 5) For purposes of this section, provided locally shall include,
27 but not be limited to, money provided for street purposes through the
28 following, except that there shall not be duplication in the following in
29 the determination of the total:

30 (a) Local motor vehicle or wheel fees or taxes;

31 (b) Property taxes levied by action of the local governing body for

1 construction, improvement, maintenance, and repair of streets and
2 bridges, curbs, snow removal, street cleaning, grading of dirt and gravel
3 streets and roads, traffic signs and signals, construction of storm
4 sewers directly related to streets, offstreet public parking owned by the
5 municipality or municipal county, and the payment of the principal and
6 interest on general obligation bonds for any of the foregoing;

7 (c) Special assessments levied for street paving or improvement
8 districts and offstreet public parking owned by the municipality or
9 municipal county;

10 (d) Local costs in the acquisition of street right-of-way including
11 incidental expenses directly related to such acquisition; and

12 (e) Any other funds provided solely for street purposes.

13 Sec. 5. The following factors and weights shall be used in
14 determining the amount to be allocated to each of the municipalities or
15 municipal counties for purposes of bridges and culverts only under
16 section 60-4,148 each year:

17 (1) Total population of each incorporated municipality or the
18 urbanized area of a municipal county, as determined by the most recent
19 federal census figures certified by the Tax Commissioner as provided in
20 section 77-3,119, fifty percent;

21 (2) Total motor vehicle registrations, other than prorated
22 commercial vehicles, in each incorporated municipality or the urbanized
23 area of a municipal county, as determined from the most recent
24 information available from the Department of Motor Vehicles, thirty
25 percent; and

26 (3) Total number of bridges and culverts in each incorporated
27 municipality or the urbanized area of a municipal county, as determined
28 by the most recent inventory available within the Department of Roads,
29 twenty percent.

30 Sec. 6. The Department of Roads shall compute the amount allocated
31 to each municipality or municipal county under the factors listed in

1 section 5 of this act and shall then compute the total allocation to each
2 such municipality or municipal county and transmit such information to
3 the local governing body and the State Treasurer, who shall disburse
4 funds accordingly.

5 Sec. 7. Section 66-4,145, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 66-4,145 (1) In addition to the tax imposed by sections 66-489,
8 66-489.02, and 66-4,140, each producer, supplier, distributor,
9 wholesaler, and importer required by section 66-489 to pay motor fuels
10 taxes shall pay an excise tax in an amount set in subsection (2) of this
11 section of two and eight-tenths cents per gallon on all motor fuels
12 received, imported, produced, refined, manufactured, blended, or
13 compounded by such producer, supplier, distributor, wholesaler, or
14 importer within the State of Nebraska. The changes made to this section
15 by Laws 2008, LB 846, apply for tax periods beginning on and after July
16 1, 2009.

17 (2) The excise tax shall be:

18 (a) Two and eight-tenths cents per gallon through December 31, 2015;

19 (b) Five and six-tenths cents per gallon beginning on January 1,
20 2016, through December 31, 2020; and

21 (c) Two and eight-tenths cents per gallon beginning January 1, 2021.

22 Sec. 8. Section 66-4,146, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 66-4,146 (1) In addition to the tax imposed by sections 66-489,
25 66-489.02, 66-4,140, and 66-4,145, each producer, supplier, distributor,
26 wholesaler, and importer required by section 66-489 to pay motor fuels
27 taxes shall pay an excise tax in an amount set in subsection (2) of this
28 section of two and eight-tenths cents per gallon on all motor fuels used
29 in the State of Nebraska. The changes made to this section by Laws 2008,
30 LB 846, apply for tax periods beginning on and after July 1, 2009.

31 (2) The excise tax shall be:

- 1 (a) Two and eight-tenths cents per gallon through December 31, 2015;
- 2 (b) Five and six-tenths cents per gallon beginning on January 1,
- 3 2016, through December 31, 2020; and
- 4 (c) Two and eight-tenths cents per gallon beginning January 1, 2021.

5 Sec. 9. Section 66-4,148, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 66-4,148 (1)(a) The State Treasurer shall monthly distribute the
8 receipts accruing to the Highway Allocation Fund pursuant to section
9 66-4,147.

10 (b) An amount equal to one and four-tenths cents per gallon from
11 such receipts of the tax imposed beginning January 1, 2016, through
12 December 31, 2020, shall be distributed to the various counties and
13 municipal counties for purposes of bridges and culverts only. An amount
14 equal to one and four-tenths cents per gallon from such receipts of the
15 tax imposed beginning January 1, 2016, through December 31, 2020, shall
16 be distributed to the various municipalities and municipal counties for
17 purposes of bridges and culverts only.

18 (c) One-half of the remaining amount of such receipts from section
19 66-4,147 shall be distributed to the various counties and municipal
20 counties for road purposes and one-half of the remaining amount of such
21 receipts from section 66-4,147 shall be distributed to the various
22 municipalities and municipal counties for street purposes.

23 (2) The distribution of funds to the respective cities, counties,
24 and municipal counties under subsection (1) of this section shall be
25 based on ~~the provisions of Chapter 39, article 25, and sections 2, 3, 5,~~
26 and 6 of this act.

27 Sec. 10. Section 66-6,109, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 66-6,109 (1) In addition to the tax imposed by sections 66-6,107,
30 66-6,108, and 66-6,109.02, each retailer shall pay an excise tax in an
31 amount set in subsection (2) of this section of two and eight-tenths

1 ~~cents per gallon or gallon equivalent~~ on all compressed fuel sold for use
2 in registered motor vehicles. ~~The changes made to this section by Laws~~
3 ~~2008, LB 846, apply for tax periods beginning on and after July 1, 2009.~~

4 (2) The tax shall be:

5 (a) Two and eight-tenths cents per gallon or gallon equivalent
6 through December 31, 2015;

7 (b) Five and six-tenths cents per gallon or gallon equivalent
8 beginning on January 1, 2016, through December 31, 2020; and

9 (c) Two and eight-tenths cents per gallon or gallon equivalent
10 beginning on January 1, 2021.

11 Sec. 11. Section 77-3,119, Revised Statutes Cumulative Supplement,
12 2014, is amended to read:

13 77-3,119 (1) The Tax Commissioner shall certify the population of
14 cities and villages to be used for purposes of calculations made pursuant
15 to subdivision (4) of section 18-2603, subdivisions (3)(a) and (b) of
16 section 35-1205, subdivision (1) of section 39-2517, subdivision (1) of
17 section 5 of this act, and sections 39-2513 and 77-27,139.02. The Tax
18 Commissioner shall transmit copies of such certification to all
19 interested parties upon request.

20 (2) The Tax Commissioner shall certify the population of each city
21 and village based upon the most recent federal census. The Tax
22 Commissioner shall determine the most recent federal census for each city
23 and village by using the most recent federal census figures available
24 from (a) the most recent federal decennial census, (b) the most recent
25 federal census update or recount certified by the United States Bureau of
26 the Census, or (c) the most recent federal census figure of the city or
27 village plus the population of territory annexed as calculated in
28 sections 18-1753 and 18-1754.

29 (3) The Tax Commissioner may adopt and promulgate rules and
30 regulations to carry out this section.

31 Sec. 12. Original sections 39-2509, 39-2519, 66-4,145, 66-4,146,

- 1 66-4,148, and 66-6,109, Reissue Revised Statutes of Nebraska, and section
- 2 77-3,119, Revised Statutes Cumulative Supplement, 2014, are repealed.