

AMENDMENTS TO LB492

Introduced by Urban Affairs.

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

3 Section 1. Sections 1 to 25 of this act shall be known and may be
4 cited as the Regional Metropolitan Transit Authority Act.

5 Sec. 2. The Legislature finds and declares that:

6 (1) Passenger, truck, and pedestrian traffic on streets located in
7 municipalities within metropolitan statistical areas have been and
8 continue to be severely congested by the number of motor vehicles
9 operating within such municipalities;

10 (2) Such existing traffic congestion has created a dangerous hazard
11 to the lives and property of pedestrians and those traveling in private
12 and public vehicles and obstructs the administration of firefighting
13 forces and police protection forces in such municipalities;

14 (3) The availability of public transportation within such
15 municipalities plays an increasing role in the recruitment and retention
16 of both businesses and employees within such municipalities;

17 (4) Public transportation fosters economic development, real estate
18 investment, and local job creation, and investment in new public
19 transportation projects provides both short-term and long-term impacts on
20 economic growth;

21 (5) Interconnectivity of public transportation systems across
22 multiple municipalities within the same metropolitan statistical area can
23 play a critical role in fostering economic growth, avoiding duplication
24 of service, ensuring equitable access to transportation service
25 throughout contiguous urbanized areas, and supporting transportation that
26 crosses jurisdictional boundaries; and

27 (6) Relieving congestion on the streets of such municipalities and

1 providing for the establishment of comprehensive regional public
2 transportation systems in such municipalities is a matter of public
3 interest and statewide concern.

4 Sec. 3. For purposes of the Regional Metropolitan Transit Authority
5 Act:

6 (1) Board means the board of directors of any regional metropolitan
7 transit authority established under the Regional Metropolitan Transit
8 Authority Act;

9 (2) Governing body means the city council of a city or the village
10 board of trustees of a village;

11 (3) Metropolitan statistical area means a core-based statistical
12 area delineated by the United States Office of Management and Budget as a
13 metropolitan statistical area under standards developed using 2010 census
14 data and 2006-2010 American Community Survey data, as such delineations
15 existed on April 10, 2018;

16 (4) Municipality means any city or village in the State of Nebraska;

17 (5) Revenue bonds means revenue bonds issued by a regional
18 metropolitan transit authority established under the Regional
19 Metropolitan Transit Authority Act; and

20 (6) Territory means the operating jurisdiction of a regional
21 metropolitan transit authority as established pursuant to section 4 of
22 this act.

23 Sec. 4. (1) A transit authority established under the Transit
24 Authority Law which serves one or more municipalities located within the
25 same metropolitan statistical area may convert into a regional
26 metropolitan transit authority upon a two-thirds vote of the board of
27 directors of such transit authority. As of the effective date of such
28 conversion, to be specified at the time of such vote, such transit
29 authority shall remain a body corporate and politic and a governmental
30 subdivision of the State of Nebraska, but thereafter shall be known as
31 the Regional Metropolitan Transit Authority of (filling out the

1 blank with the name of the municipality that established the transit
2 authority under the Transit Authority Law or of the municipality,
3 municipalities, region, or metropolitan statistical area comprising the
4 regional metropolitan transit authority). In addition to the powers and
5 authority granted under the Transit Authority Law, such regional
6 metropolitan transit authority shall have and possess all of the powers
7 and authority of, together with the duties and responsibilities of, a
8 regional metropolitan transit authority pursuant to the Regional
9 Metropolitan Transit Authority Act. The operating jurisdiction of such
10 regional metropolitan transit authority shall be deemed to extend to all
11 areas within the boundaries of the municipality that established the
12 transit authority under the Transit Authority Law, as may thereafter be
13 expanded.

14 (2) At any time after a transit authority established under the
15 Transit Authority Law has converted into a regional metropolitan transit
16 authority, any municipality that is within the same metropolitan
17 statistical area as such regional metropolitan transit authority may
18 vote, by a two-thirds vote of its governing body, to request to join such
19 regional metropolitan transit authority. Upon approval of such request by
20 a two-thirds vote of the board of directors of such regional metropolitan
21 transit authority, the operating jurisdiction of such regional
22 metropolitan transit authority shall be deemed to extend to all areas
23 within the boundaries of such municipality, as may thereafter be
24 expanded.

25 (3) Any regional metropolitan transit authority established pursuant
26 to this section shall have full and exclusive jurisdiction and control
27 over all public passenger transportation facilities and systems that are
28 owned, controlled, operated, or acquired by such regional metropolitan
29 transit authority or that are located in any municipality in which such
30 authority shall be deemed to have operating jurisdiction pursuant to this
31 section, excluding taxicabs, transportation network companies, and

1 interstate railroad systems, with the right and duty to charge and
2 collect revenue for the operation and maintenance of such systems and for
3 the benefit of the holders of any of its revenue bonds or other
4 liabilities.

5 Sec. 5. (1) Nothing in the Regional Metropolitan Transit Authority
6 Act shall be construed to prohibit any municipality from contracting
7 directly for passenger transportation services with a transit authority
8 established under the Transit Authority Law or with any regional
9 metropolitan transit authority, other than a municipality in which the
10 operating jurisdiction of a regional metropolitan transit authority has
11 been extended pursuant to section 4 of this act.

12 (2) No more than one regional metropolitan transit authority shall
13 be created within a single metropolitan statistical area.

14 Sec. 6. For purposes of calculating allowable growth under the
15 Nebraska Budget Act, the following shall be treated as an annexation of
16 territory by a regional metropolitan transit authority:

17 (1) If the municipality that established the transit authority prior
18 to the conversion of such authority into a regional metropolitan transit
19 authority annexes additional territory after such conversion; or

20 (2) If any other municipality which joined such regional
21 metropolitan transit authority pursuant to subsection (2) of section 4 of
22 this act annexes additional territory after joining such regional
23 metropolitan transit authority.

24 Sec. 7. (1) The governing body of a regional metropolitan transit
25 authority shall be a board to be known as the Regional Metropolitan
26 Transit Board of (filling out the blank to coincide
27 with the name of such regional metropolitan transit authority).

28 (2) As of the effective date of the conversion of a transit
29 authority established under the Transit Authority Law into a regional
30 metropolitan transit authority under section 4 of this act, the board of
31 the existing transit authority shall serve as the temporary board to

1 govern the regional metropolitan transit authority until a board is
2 elected pursuant to section 8 of this act.

3 (3) Any vacancy on the temporary board of a regional metropolitan
4 transit authority shall be filled by appointment by the mayor of the city
5 that appointed the members of such temporary board, with the approval of
6 the governing bodies of such municipalities, to serve the unexpired
7 portion of the temporary board member's term.

8 Sec. 8. (1) Following the effective date of a conversion of a
9 transit authority established under the Transit Authority Law into a
10 regional metropolitan transit authority, the election commissioner or
11 county clerk of the county in which the majority of the territory of the
12 authority is located shall divide the territory of the authority into
13 seven numbered districts for the purpose of electing members to the
14 board. Such districts shall be compact and contiguous and substantially
15 equal in population. The newly established districts shall be certified
16 to the Secretary of State following such creation. The newly established
17 districts shall apply beginning with the nomination and election of board
18 members at the next statewide primary and general elections held at least
19 seventy days after the effective date of such conversion. Following the
20 drawing of initial districts pursuant to this section, additional
21 redistricting shall be undertaken by the board according to section
22 32-553. One member shall be elected from each district as provided in
23 section 36 of this act.

24 (2) Upon the joining of a municipality or municipalities to an
25 existing regional metropolitan transit authority by agreement pursuant to
26 subsection (2) of section 4 of this act, the board shall redraw the
27 boundaries of the districts to ensure that such districts remain compact
28 and contiguous and substantially equal in population. The newly
29 established districts shall be certified to the Secretary of State within
30 six months following the joining of such municipality or municipalities
31 and shall apply beginning with the nomination and election of board

1 members at the next statewide primary and general elections held at least
2 seventy days after the certification of the districts.

3 (3) A vacancy in office for an elected member of the board shall
4 occur as set forth in section 32-560. Whenever any such vacancy occurs,
5 the remaining members of the board shall appoint an individual residing
6 within the geographical boundaries of the district in which the vacancy
7 occurred for the balance of the unexpired term.

8 Sec. 9. Each member of the board, before entering upon the duties
9 of office, shall file with the city clerk or village clerk of the
10 municipality in which he or she resides an oath that he or she will duly
11 and faithfully perform all the duties of the office to the best of his or
12 her ability and a bond in the penal sum of five thousand dollars executed
13 by one or more qualified sureties for the faithful performance of his or
14 her duties. If any member fails to file such oath and bond on or before
15 the first day of the term for which he or she was appointed or elected,
16 his or her office shall be deemed to be vacant.

17 Sec. 10. (1) Not later than seven days after the qualification of
18 the members, the board shall organize for the transaction of business,
19 shall select a chairperson and vice-chairperson from among its members,
20 and shall adopt bylaws, rules, and regulations to govern its proceedings.
21 The chairperson and vice-chairperson and their successors shall be
22 elected annually by the board and shall serve for a term of one year. Any
23 vacancy in the office of chairperson or vice-chairperson shall be filled
24 by election by the board for the remainder of the term.

25 (2) A quorum for the transaction of business shall consist of four
26 members of the board, unless such board is a temporary board under
27 section 7 of this act, in which case a quorum shall consist of three
28 members of the board.

29 (3) Regular meetings of the board shall be held at least once in
30 each calendar month at a time and place to be fixed by the board.

31 (4) All actions of the board shall be by resolution except as may

1 otherwise be provided in the Regional Metropolitan Transit Authority Act,
2 and the affirmative vote of a majority of the board members shall be
3 necessary for the adoption of any resolution.

4 (5) The board shall keep accurate minutes of all its proceedings.
5 All resolutions and all proceedings of a regional metropolitan transit
6 authority and all official documents and records of such authority shall
7 be public records and open to public inspection, except for such
8 documents which may be withheld from the public pursuant to section
9 84-712.05.

10 Sec. 11. No member of the board and no officer or employee of a
11 regional metropolitan transit authority shall have any private financial
12 interest, profit, or benefit in any contract, work, or business of such
13 authority or in the sale or lease of any property to or from such
14 authority.

15 Sec. 12. For purposes of the Regional Metropolitan Transit
16 Authority Act, a regional metropolitan transit authority shall possess
17 all of the necessary powers of a public body corporate and politic and
18 governmental subdivision of the State of Nebraska, including, but not
19 limited to:

20 (1) To maintain a principal office and, if necessary, satellite
21 offices in the municipality or municipalities which form the authority;

22 (2) To adopt an official seal;

23 (3) To employ a general manager, engineers, accountants, attorneys,
24 financial experts, and such other employees and agents as may be
25 necessary and to fix the compensation of such employees and agents;

26 (4) To adopt, amend, and repeal bylaws, rules, and regulations for
27 the regulation of its affairs and for the conduct of its business;

28 (5) To acquire, lease, own, maintain, and operate for public service
29 a public transit system, excluding taxicabs, transportation network
30 companies, and interstate railroad systems, within any municipality in
31 which such authority (a) is deemed to have operating jurisdiction

1 pursuant to section 4 of this act or (b) is permitted to provide service
2 under the Regional Metropolitan Transit Authority Act;

3 (6) To sue and be sued in its own name, but execution shall not, in
4 any case, issue against any of its property, except that the lessor,
5 vendor, or trustee under any agreement, lease, conditional sales
6 contract, conditional lease contract, or equipment trust certificate, as
7 provided for in subdivision (15) of this section, may repossess the
8 equipment described therein upon default;

9 (7) To acquire, lease, and hold such real or personal property
10 wherever located and any rights, interests, or easements therein as may
11 be necessary or convenient for the purpose of the authority, including,
12 but not limited to, the acquisition, leasing, and holding of any real
13 property along a planned future public transit route, and to sell,
14 assign, and convey such property;

15 (8) To make and enter into any and all contracts and agreements with
16 (a) any individual, (b) any public or private corporation or agency of
17 the State of Nebraska, (c) any public or private corporation or agency of
18 any state of the United States that is adjacent to any municipality or
19 municipalities (i) which form the authority in which such authority has
20 operating jurisdiction pursuant to section 4 of this act or (ii) in which
21 such authority may otherwise be operating or providing service, and (d)
22 the United States Government, as may be necessary or incidental to the
23 performance of the duties of the authority and the execution of its
24 powers under the Regional Metropolitan Transit Authority Act and to enter
25 into agreements under the Interlocal Cooperation Act or the Joint Public
26 Agency Act;

27 (9) To contract with an operating and management company for the
28 purpose of operating, servicing, and maintaining any public transit
29 system of the authority;

30 (10) To borrow money and issue and sell negotiable revenue bonds,
31 notes, or other evidence of indebtedness, to provide for the rights of

1 the holders thereof, and to pledge all or any part of the income of the
2 authority received under the Regional Metropolitan Transit Authority Act
3 to secure the payment thereof;

4 (11) To receive and accept from the United States Government or any
5 agency thereof, from the State of Nebraska or any subdivision thereof,
6 and from any person or corporation, donations or loans or grants for or
7 in aid of the acquisition or operation of public transit facilities, and
8 to administer, hold, use, and apply the same for the purposes for which
9 such grants or donations may have been made;

10 (12) To exercise the right of eminent domain under and pursuant to
11 the laws of the State of Nebraska to acquire private property, including
12 any existing private passenger transportation system, but excluding any
13 taxicabs, transportation network companies, railroads, and air passenger
14 transportation systems, which is necessary for the public transit
15 purposes of the authority, including the right to acquire rights and
16 easements across, under, or over the rights-of-way of any railroad.
17 Exercise of the right of eminent domain shall be pursuant to sections
18 76-704 to 76-724;

19 (13) To use for transportation of passengers and services or
20 improvements related to such transportation, any public road, public
21 street, or other public way in any municipality in which such authority
22 (a) is deemed to have operating jurisdiction pursuant to section 4 of
23 this act or (b) is permitted to provide service under the Regional
24 Metropolitan Transit Authority Act, subject in all cases to the
25 continuing rights of the public to the use thereof;

26 (14) To purchase and dispose of equipment and to execute any
27 agreement, lease, conditional sales contract, conditional lease contract,
28 or equipment trust note or certificate to effect such purpose;

29 (15) To pay for any equipment and rentals in installments and to
30 give evidence by equipment trust notes or certificates of any deferred
31 installments. Title to such equipment need not vest in the authority

1 until the equipment trust notes or certificates are paid;

2 (16) To levy an annual property tax pursuant to section 22 of this
3 act for the fiscal year commencing on the following January 1, not to
4 exceed in any one year ten cents on each one hundred dollars on the
5 taxable value of the taxable property that at the time of the levy is
6 located in, or during the ensuing fiscal year will be located in, any
7 municipality in which such authority is deemed to have operating
8 jurisdiction pursuant to section 4 of this act;

9 (17) To apply for and accept grants and loans from the United States
10 Government, or any agency or instrumentality thereof, to be used for any
11 of the authorized purposes of the authority, and to enter into any
12 agreement with the United States Government, or any agency or
13 instrumentality thereof, in relation to such grants or loans, subject to
14 the Regional Metropolitan Transit Authority Act;

15 (18) To determine routes of any public transit system of the
16 authority and to change such routes subject to the Regional Metropolitan
17 Transit Authority Act;

18 (19) To fix rates, fares, and charges for any public transit system
19 and related facilities of the authority;

20 (20) To provide free transportation for firefighters and police
21 officers in uniform in the municipality or municipalities served by the
22 authority in which they are employed or upon presentation of proper
23 firefighter or police officer identification and for employees of such
24 authority when in uniform;

25 (21) To enter into agreements with the United States Postal Service
26 or its successors for the transportation of mail and letter carriers and
27 the payment therefor;

28 (22) To exercise all powers usually granted to corporations, public
29 and private, necessary or convenient to carry out the powers granted by
30 the Regional Metropolitan Transit Authority Act; and

31 (23) To establish pension and retirement plans for officers and

1 employees and to adopt any existing pension and retirement plans and any
2 existing pension and retirement contracts for officers and employees of
3 any passenger transportation system purchased or otherwise acquired
4 pursuant to the Regional Metropolitan Transit Authority Act.

5 Sec. 13. The revenue derived from rates, fares, and charges fixed
6 under subdivision (19) of section 12 of this act, from property taxes
7 levied pursuant to section 22 of this act, from any grants or loans
8 received under subdivision (17) of section 12 of this act, and from any
9 donations or other funds received from other sources shall at all times
10 be sufficient in the aggregate to provide for the payment of (1) all
11 operating costs of the regional metropolitan transit authority, (2)
12 interest on the principal of all revenue bonds, revenue certificates,
13 equipment trust notes or certificates, and other obligations of the
14 authority, and all other charges upon such revenue as may be provided by
15 any trust agreement executed by such authority in connection with the
16 issuance of revenue bonds or certificates under the Regional Metropolitan
17 Transit Authority Act, and (3) any other costs and charges, acquisitions,
18 installations, replacements, or reconstruction of equipment, structures,
19 or rights-of-way not financed through the issuance of revenue bonds or
20 certificates.

21 Sec. 14. (1) Beginning on the first December 31 following the date
22 of the conversion of a transit authority established under the Transit
23 Authority Law into a regional metropolitan transit authority, and each
24 December 31 thereafter, for a retirement plan established pursuant to
25 subdivision (23) of section 12 of this act or pursuant to subdivision
26 (24) of section 14-1805 by any regional metropolitan transit authority
27 which is a defined benefit plan, the chairperson of the board or his or
28 her designee shall prepare and electronically file an annual report with
29 the Auditor of Public Accounts and the Nebraska Retirement Systems
30 Committee of the Legislature. The report shall be on a form prescribed by
31 the Auditor of Public Accounts and shall include, but not be limited to,

1 the following information:

2 (a) The levels of benefits of participants in the plan, the number
3 of members who are eligible for a benefit, the total present value of
4 such members' benefits, and the funding sources which will pay for such
5 benefits; and

6 (b) A copy of a full actuarial analysis of each such defined benefit
7 plan. The analysis shall be prepared by an independent private
8 organization or public entity employing actuaries who are members in good
9 standing of the American Academy of Actuaries, and which organization or
10 entity has demonstrated expertise to perform this type of analysis and is
11 unrelated to any organization which offers investment advice or provides
12 investment management services to the retirement plan.

13 (2) The Auditor of Public Accounts may prepare a review of such
14 report pursuant to section 84-304.02 but is not required to do so. If the
15 authority does not submit a copy of the report to the Auditor of Public
16 Accounts within six months after the end of the plan year, the Auditor of
17 Public Accounts may audit, or cause to be audited, the authority. All
18 costs of the audit shall be paid by the authority.

19 Sec. 15. (1) A regional metropolitan transit authority shall have
20 the continuing power to borrow money for the purpose of acquiring any
21 transportation system and necessary cash or working funds, for
22 reconstructing, extending, or improving any public transit system of the
23 authority or any part thereof, and for acquiring any property and
24 equipment useful for the reconstruction, extension, improvement, and
25 operation of any public transit system of the authority or any part
26 thereof.

27 (2) For purposes of evidencing the obligation of the authority to
28 repay any money borrowed under this section, the authority may, pursuant
29 to resolution adopted by the board from time to time, issue and dispose
30 of its interest-bearing revenue bonds or certificates. The authority may
31 also from time to time issue and dispose of its interest-bearing revenue

1 bonds or certificates to refund any revenue bonds or certificates at
2 maturity, or pursuant to redemption provisions, or at any time before
3 maturity with the consent of the holders thereof.

4 (3) All such revenue bonds and certificates shall be payable solely
5 from the revenue or income to be derived from the public transit system
6 and related facilities, including, but not limited to, the revenue
7 derived from rates, fares, and charges fixed under subdivision (19) of
8 section 12 of this act, from property taxes levied pursuant to section 22
9 of this act, from any grants or loans received under subdivision (17) of
10 section 12 of this act, and from any donations or other funds received
11 from other sources. Such revenue bonds and certificates may bear such
12 date or dates, may mature at such time or times as may be fixed by the
13 board, may bear interest at such rate or rates as may be fixed by the
14 board, payable semiannually, may be in such form, may carry such
15 registration privileges, may be executed in such manner, may be payable
16 at such place or places, may be made subject to redemption in such manner
17 and upon such terms with or without premium as is stated on the face
18 thereof, may be authenticated in such manner, and may contain such terms
19 and covenants as may be provided in such resolution. Notwithstanding the
20 form or tenor thereof, and in the absence of an express recital on the
21 face thereof that they are nonnegotiable, all such revenue bonds and
22 certificates shall be negotiable instruments.

23 (4) Pending the preparation and execution of any such revenue bonds
24 or certificates, temporary bonds or certificates may be issued with or
25 without interest coupons as may be provided by resolution of the board.
26 To secure the payment of any or all of such temporary bonds or
27 certificates, and for the purpose of setting forth the covenants and
28 undertakings of the authority in connection with the issuance thereof and
29 the issuance of any additional temporary bonds or certificates, as well
30 as the use and application of the revenue or income to be derived from
31 the public transit system, from property taxes levied, and from any

1 grants or loans, as provided in the Regional Metropolitan Transit
2 Authority Act, the authority may execute and deliver a trust agreement or
3 agreements. No lien upon any physical property of the authority shall be
4 created by such trust agreement or agreements. A remedy for any breach or
5 default of the terms of any such trust agreement by the authority may be
6 by mandamus or other appropriate proceedings in any court of competent
7 jurisdiction to compel performance and compliance therewith. The trust
8 agreement may prescribe by whom or on whose behalf such action may be
9 instituted.

10 Sec. 16. Under no circumstances shall any revenue bonds or
11 certificates issued by a regional metropolitan transit authority or any
12 other obligation of such authority be or become an indebtedness or
13 obligation of the State of Nebraska, or of any other political
14 subdivision or body corporate and politic or of any municipality within
15 the state, nor shall any such revenue bond, certificate, or obligation be
16 or become an indebtedness of the authority within the purview of any
17 constitutional limitation or provision, and it shall be plainly stated on
18 the face of each revenue bond and certificate that it does not constitute
19 such an indebtedness or obligation but is payable solely from revenue and
20 income and other sources of revenue of such authority as provided in
21 subsection (3) of section 15 of this act.

22 Sec. 17. Before any revenue bonds or certificates, excepting
23 refunding bonds or certificates, are sold pursuant to section 15 of this
24 act, the entire authorized issue, or any part thereof, shall be offered
25 for sale as a unit after advertising for bids at least three times in a
26 legal newspaper in or of general circulation in the municipality or
27 municipalities served by the regional metropolitan transit authority, the
28 last publication to be at least ten days before bids are required to be
29 filed. Copies of such advertisement may also be published in any
30 newspaper or financial publication in the United States. All bids shall
31 be sealed, filed, and opened as provided by resolution adopted by the

1 board, and the revenue bonds or certificates shall be awarded to the
2 highest and best bidder or bidders therefor. The authority shall have the
3 right to reject all bids and readvertise for bids in the manner provided
4 for in the initial advertisement. If no bids are received, such revenue
5 bonds or certificates may be sold at the best possible price according to
6 the discretion of the board, without further advertising, and within
7 thirty days after the bids are required to be filed pursuant to any
8 advertisement.

9 Sec. 18. (1) Revenue bonds issued by a regional metropolitan
10 transit authority under the Regional Metropolitan Transit Authority Act
11 are hereby made securities in which (a) the state and all its political
12 subdivisions and their officers, boards, commissions, departments, or
13 other agencies, (b) all banks, bankers, savings banks, trust companies,
14 savings and loan associations, investment companies, insurance
15 associations, and other persons carrying on an insurance business, (c)
16 all administrators, executors, guardians, trustees, and other
17 fiduciaries, and (d) all other persons whatsoever who now are or may
18 hereafter be authorized to invest in bonds or other obligation of the
19 state, may properly and legally invest any funds, including capital
20 belonging to them or within their control.

21 (2) Such revenue bonds or other securities or obligations are hereby
22 made securities which may properly and legally be deposited with and
23 received by any state or municipal officer or any agency of the state for
24 any purpose for which the deposit of bonds or other obligations of the
25 state is authorized by law.

26 Sec. 19. All property of a regional metropolitan transit authority
27 created pursuant to the Regional Metropolitan Transit Authority Act, all
28 such authority's revenue, income, and operations, and all such
29 authority's revenue bonds and equipment trust notes or certificates shall
30 be exempt from any and all forms of assessment and taxation by the state
31 or any political subdivision thereof.

1 Sec. 20. (1) A regional metropolitan transit authority may purchase
2 equipment, may execute agreements, leases, conditional sales contracts,
3 conditional lease contracts, and equipment trust notes or certificates in
4 the form customarily used in such cases appropriate to effect such
5 purchase, and may dispose of such equipment trust notes or certificates.
6 All money required to be paid by the authority under such agreements,
7 leases, and equipment trust notes or certificates shall be payable solely
8 from the revenue or income to be derived from the public transit system
9 and related facilities of the authority, including, without limitation,
10 the revenue derived from rates, fares, and charges fixed under
11 subdivision (19) of section 12 of this act, from property taxes levied
12 pursuant to section 22 of this act, from any grants or loans received
13 under subdivision (17) of section 12 of this act, and from any donations
14 or other funds received from other sources. Payment for such equipment,
15 or rentals therefor, may be made in installments, and the deferred
16 installments may be evidenced by equipment trust notes or certificates
17 payable solely from such sources of income, and title to such equipment
18 need not vest in the authority until the equipment trust notes or
19 certificates are paid, but when payment is accomplished the equipment
20 title shall vest in the authority.

21 (2) Any such agreement to purchase equipment may direct the vendor
22 to sell and assign the equipment to a bank or trust company, duly
23 authorized to transact business in the State of Nebraska, as trustee, for
24 the benefit and security of the equipment trust notes or certificates,
25 may direct the trustee to deliver the equipment to one or more designated
26 officers of the authority, and may authorize the trustee simultaneously
27 therewith to execute and deliver a lease of the equipment to the
28 authority.

29 (3) Any such agreements, leases, contracts, or equipment trust notes
30 or certificates shall be duly acknowledged before some person authorized
31 by law to take acknowledgments of deeds, and in the form required for

1 acknowledgment of deeds, and such agreements, leases, contracts, and
2 equipment trust notes or certificates shall be authorized by resolution
3 of the board and shall contain such covenants, conditions, and provisions
4 as may be deemed necessary or appropriate to insure the payment of the
5 equipment trust notes or certificates from the revenue and income of the
6 authority.

7 (4) The covenants, conditions, and provisions of such agreements,
8 leases, contracts, and equipment trust notes or certificates shall not
9 conflict with any of the provisions of any trust agreement securing the
10 payment of revenue bonds or certificates of the authority.

11 Sec. 21. (1) At least thirty days prior to the beginning of the
12 first full fiscal year following the effective date of the conversion of
13 a transit authority established under the Transit Authority Law into a
14 regional metropolitan transit authority, the board shall establish a
15 fiscal operating year, and annually thereafter the board shall cause to
16 be prepared a tentative budget which shall include all operation and
17 maintenance expenses for the ensuing fiscal year. The tentative budget
18 shall be considered by the board and, subject to any revision and
19 amendments adopted by the board, shall be adopted prior to the first day
20 of the ensuing fiscal year as the budget for that year. No expenditure
21 for operations and maintenance in excess of the budget shall be made
22 during any fiscal year except by a two-thirds vote of the board. It shall
23 not be necessary to include in the annual budget any statement of
24 interest or principal payments on revenue bonds or certificates or for
25 capital outlays, but the board shall make provision for payment of the
26 same from appropriate funds.

27 (2) As soon after the end of each fiscal year as practicable, the
28 board shall cause to be prepared and printed a complete and detailed
29 report and financial statement of its operations and of its assets and
30 liabilities. A reasonably sufficient number of copies of such report
31 shall be printed for distribution to persons interested upon request, and

1 a copy shall be mailed to the mayor of the city or chairperson of the
2 village board of trustees and the governing body of the municipality or
3 municipalities that form the authority.

4 Sec. 22. (1) To assist in defraying the expenses of a regional
5 metropolitan transit authority, and to such extent as in its discretion
6 and judgment may be necessary, the board shall annually certify a tax
7 levy for the fiscal year commencing on the following January 1. Such levy
8 shall not exceed in any one year ten cents on each one hundred dollars on
9 the taxable value of the taxable property that at the time of the levy is
10 located in or during the ensuing fiscal year will be located in any
11 municipality in which such authority shall be deemed to have operating
12 jurisdiction pursuant to section 4 of this act.

13 (2) The board shall by resolution, on or before September 20 of each
14 year, certify such tax levy to the county assessor of the county or
15 counties in which the authority operates. If in any year the full amount
16 so certified and collected is not needed for the current purposes of such
17 authority, the balance shall be credited to the operating fund of such
18 authority and, as the board in its discretion deems convenient, to other
19 reserve funds of such authority.

20 Sec. 23. The board shall adopt rules and regulations governing the
21 operation of any public transit system of the regional metropolitan
22 transit authority and shall determine all routes of such system. The
23 board shall, subject to section 12 of this act, fix all rates, fares, and
24 charges for transportation on such system.

25 Sec. 24. (1) The board shall, as promptly as possible,
26 rehabilitate, reconstruct, and modernize all portions of any
27 transportation system acquired by the regional metropolitan transit
28 authority, maintain at all times an adequate and modern public transit
29 system suitable and adapted to the needs of the municipality or
30 municipalities that form such authority, and provide for safe,
31 comfortable, convenient, and expeditious transit service.

1 (2) To ensure a modern, attractive public transit system, the board
2 may establish a depreciation policy which makes provision for the
3 continuous and prompt replacement of worn out and obsolete property. The
4 board may make provision for such depreciation of property as is not
5 offset by current expenditures for maintenance, repairs, and replacements
6 under such rules and regulations as may be prescribed by the board.

7 Sec. 25. (1) The board may negotiate and enter into written
8 contracts with the employees of a regional metropolitan transit authority
9 through accredited representatives of such employees or representatives
10 of any labor organization authorized to act for such employees concerning
11 wages, salaries, hours, and general working conditions. All employees of
12 all classes serving any passenger transportation company at the time of
13 its acquisition by such authority shall continue in their respective
14 positions and at their respective compensation for three months after any
15 such acquisition. Thereafter, the board shall exercise its discretion as
16 to retention of and compensation of all classes, except that the terms
17 and conditions of any existing collective-bargaining agreement between
18 any passenger transportation company acquired by such authority and its
19 employees shall be recognized and accepted by the board.

20 (2) Nothing contained in this section shall be construed to amend,
21 alter, modify, or affect in any way whatsoever the provisions of any
22 collective-bargaining agreement or the employment relationship between
23 the authority and any of its officers or other employees, whether or not
24 such employees are members of a collective-bargaining unit, including,
25 but not limited to, the terms of any deferred compensation, pension, or
26 retirement plans.

27 Sec. 26. Section 13-503, Revised Statutes Cumulative Supplement,
28 2018, is amended to read:

29 13-503 For purposes of the Nebraska Budget Act, unless the context
30 otherwise requires:

31 (1) Governing body means the governing body of any county

1 agricultural society, elected county fair board, joint airport authority
2 formed under the Joint Airport Authorities Act, city or county airport
3 authority, bridge commission created pursuant to section 39-868, cemetery
4 district, city, village, municipal county, community college, community
5 redevelopment authority, county, drainage or levee district, educational
6 service unit, rural or suburban fire protection district, historical
7 society, hospital district, irrigation district, learning community,
8 natural resources district, nonprofit county historical association or
9 society for which a tax is levied under subsection (1) of section
10 23-355.01, public building commission, railroad transportation safety
11 district, reclamation district, road improvement district, rural water
12 district, school district, sanitary and improvement district, township,
13 offstreet parking district, transit authority, regional metropolitan
14 transit authority, metropolitan utilities district, Educational Service
15 Unit Coordinating Council, and political subdivision with the authority
16 to have a property tax request, with the authority to levy a toll, or
17 that receives state aid;

18 (2) Levying board means any governing body which has the power or
19 duty to levy a tax;

20 (3) Fiscal year means the twelve-month period used by each governing
21 body in determining and carrying on its financial and taxing affairs;

22 (4) Tax means any general or special tax levied against persons,
23 property, or business for public purposes as provided by law but shall
24 not include any special assessment;

25 (5) Auditor means the Auditor of Public Accounts;

26 (6) Cash reserve means funds required for the period before revenue
27 would become available for expenditure but shall not include funds held
28 in any special reserve fund;

29 (7) Public funds means all money, including nontax money, used in
30 the operation and functions of governing bodies. For purposes of a
31 county, city, or village which has a lottery established under the

1 Nebraska County and City Lottery Act, only those net proceeds which are
2 actually received by the county, city, or village from a licensed lottery
3 operator shall be considered public funds, and public funds shall not
4 include amounts awarded as prizes;

5 (8) Adopted budget statement means a proposed budget statement which
6 has been adopted or amended and adopted as provided in section 13-506.
7 Such term shall include additions, if any, to an adopted budget statement
8 made by a revised budget which has been adopted as provided in section
9 13-511;

10 (9) Special reserve fund means any special fund set aside by the
11 governing body for a particular purpose and not available for expenditure
12 for any other purpose. Funds created for (a) the retirement of bonded
13 indebtedness, (b) the funding of employee pension plans, (c) the purposes
14 of the Political Subdivisions Self-Funding Benefits Act, (d) the purposes
15 of the Local Option Municipal Economic Development Act, (e) voter-
16 approved sinking funds, or (f) statutorily authorized sinking funds shall
17 be considered special reserve funds;

18 (10) Biennial period means the two fiscal years comprising a
19 biennium commencing in odd-numbered or even-numbered years used by a
20 city, village, or natural resources district in determining and carrying
21 on its financial and taxing affairs; and

22 (11) Biennial budget means (a) a budget by a city of the primary or
23 metropolitan class that adopts a charter provision providing for a
24 biennial period to determine and carry on the city's financial and taxing
25 affairs, (b) a budget by a city of the first or second class or village
26 that provides for a biennial period to determine and carry on the city's
27 or village's financial and taxing affairs, or (c) a budget by a natural
28 resources district that provides for a biennial period to determine and
29 carry on the natural resources district's financial and taxing affairs.

30 Sec. 27. Section 13-519, Revised Statutes Cumulative Supplement,
31 2018, is amended to read:

1 13-519 (1)(a) Subject to subdivisions (1)(b) and (c) of this
2 section, for all fiscal years beginning on or after July 1, 1998, no
3 governmental unit shall adopt a budget containing a total of budgeted
4 restricted funds more than the last prior year's total of budgeted
5 restricted funds plus allowable growth plus the basic allowable growth
6 percentage of the base limitation established under section 77-3446. For
7 the second fiscal year in which a county will receive a full year of
8 receipts from the tax imposed in sections 77-27,223 to 77-27,227, the
9 prior year's total of restricted funds shall be the prior year's total of
10 restricted funds plus the total receipts from the tax imposed in sections
11 77-27,223 to 77-27,227 in the prior year. If a governmental unit
12 transfers the financial responsibility of providing a service financed in
13 whole or in part with restricted funds to another governmental unit or
14 the state, the amount of restricted funds associated with providing the
15 service shall be subtracted from the last prior year's total of budgeted
16 restricted funds for the previous provider and may be added to the last
17 prior year's total of restricted funds for the new provider. For
18 governmental units that have consolidated, the calculations made under
19 this section for consolidating units shall be made based on the combined
20 total of restricted funds, population, or full-time equivalent students
21 of each governmental unit.

22 (b) For all fiscal years beginning on or after July 1, 2008,
23 educational service units may exceed the limitations of subdivision (1)
24 (a) of this section to the extent that one hundred ten percent of the
25 needs for the educational service unit calculated pursuant to section
26 79-1241.03 exceeds the budgeted restricted funds allowed pursuant to
27 subdivision (1)(a) of this section.

28 (c) For fiscal year 2017-18, the last prior year's total of
29 restricted funds for counties shall be the last prior year's total of
30 restricted funds less the last prior year's restricted funds budgeted by
31 counties under sections 39-2501 to 39-2520, plus the last prior year's

1 amount of restricted funds budgeted by counties under sections 39-2501 to
2 39-2520 to be used for capital improvements.

3 (d) The limitations of subdivision (1)(a) of this section shall not
4 apply to the budget or budget statement adopted by a regional
5 metropolitan transit authority for the first five fiscal years commencing
6 on the January 1 that follows the effective date of the conversion of the
7 transit authority established under the Transit Authority Law into a
8 regional metropolitan transit authority.

9 (2) A governmental unit may exceed the limit provided in subdivision
10 (1)(a) of this section for a fiscal year by up to an additional one
11 percent upon the affirmative vote of at least seventy-five percent of the
12 governing body.

13 (3) A governmental unit may exceed the applicable allowable growth
14 percentage otherwise prescribed in this section by an amount approved by
15 a majority of legal voters voting on the issue at a special election
16 called for such purpose upon the recommendation of the governing body or
17 upon the receipt by the county clerk or election commissioner of a
18 petition requesting an election signed by at least five percent of the
19 legal voters of the governmental unit. The recommendation of the
20 governing body or the petition of the legal voters shall include the
21 amount and percentage by which the governing body would increase its
22 budgeted restricted funds for the ensuing year over and above the current
23 year's budgeted restricted funds. The county clerk or election
24 commissioner shall call for a special election on the issue within thirty
25 days after the receipt of such governing body recommendation or legal
26 voter petition. The election shall be held pursuant to the Election Act,
27 and all costs shall be paid by the governing body. The issue may be
28 approved on the same question as a vote to exceed the levy limits
29 provided in section 77-3444.

30 (4) In lieu of the election procedures in subsection (3) of this
31 section, any governmental unit may exceed the allowable growth percentage

1 otherwise prescribed in this section by an amount approved by a majority
2 of legal voters voting at a meeting of the residents of the governmental
3 unit, called after notice is published in a newspaper of general
4 circulation in the governmental unit at least twenty days prior to the
5 meeting. At least ten percent of the registered voters residing in the
6 governmental unit shall constitute a quorum for purposes of taking action
7 to exceed the allowable growth percentage. If a majority of the
8 registered voters present at the meeting vote in favor of exceeding the
9 allowable growth percentage, a copy of the record of that action shall be
10 forwarded to the Auditor of Public Accounts along with the budget
11 documents. The issue to exceed the allowable growth percentage may be
12 approved at the same meeting as a vote to exceed the limits or final levy
13 allocation provided in section 77-3444.

14 Sec. 28. Section 13-1205, Revised Statutes Cumulative Supplement,
15 2018, is amended to read:

16 13-1205 The department shall have the following powers, duties, and
17 responsibilities:

18 (1) To collect and maintain data on the level of public
19 transportation services and needs in the state and identify areas not
20 being adequately served by existing public or private transportation
21 services;

22 (2) To assess the regional and statewide effect of changes,
23 improvement, and route abandonments in the state's public transportation
24 system;

25 (3) To develop a six-year statewide transit plan and programs for
26 public transportation in coordination with local plans and programs
27 developed by municipalities, counties, ~~and~~ transit authorities, and
28 regional metropolitan transit authorities;

29 (4) To provide planning and technical assistance to agencies of the
30 state, political subdivisions, or groups seeking to improve public
31 transportation;

1 (5) To advise, consult, and cooperate with agencies of the state,
2 the federal government, and other states, interstate agencies, political
3 subdivisions, and groups concerned with public transportation;

4 (6) To cooperate with the Public Service Commission by providing
5 periodic assessments to the commission when determining the effect of
6 proposed regulatory decisions on public transportation;

7 (7) To administer federal and state programs providing financial
8 assistance to public transportation, except those federal and state
9 programs in which a municipality, county, transit authority, regional
10 metropolitan transit authority, or other state agency is designated as
11 the administrator; and

12 (8) To exercise all other powers necessary and proper for the
13 discharge of its duties, including the adoption and promulgation of
14 reasonable rules and regulations to carry out the Nebraska Public
15 Transportation Act act.

16 Sec. 29. Section 13-1209, Revised Statutes Cumulative Supplement,
17 2018, is amended to read:

18 13-1209 (1) A public transportation assistance program is hereby
19 established to provide state assistance for the capital acquisition and
20 operating costs of public transportation systems.

21 (2) Any municipality, county, transit authority, regional
22 metropolitan transit authority, or qualified public-purpose organization
23 shall be eligible to receive financial assistance for the eligible
24 capital acquisition and operating costs of a public transportation
25 system, whether the applicant directly operates such system or contracts
26 for its operation. A qualified public-purpose organization shall not be
27 eligible for financial assistance under the Nebraska Public
28 Transportation Act if such organization is currently receiving state
29 funds for a program which includes transportation services and such
30 funding and services would be duplicated by the act. Eligible operating
31 costs include those expenses incurred in the operation of a public

1 transportation system which exceed the amount of operating revenue and
2 which are not otherwise eligible for reimbursement from any available
3 federal programs other than those administered by the United States
4 Department of the Treasury. Eligible capital acquisition costs include
5 investments in the purchase, replacement, and rebuilding of buses and
6 other vehicles used for public transportation.

7 (3) The state grant to an applicant shall not exceed fifty percent
8 of the eligible capital acquisition or operating costs of the public
9 transportation system as provided for in subsection (2) of this section.
10 The amount of state funds shall be matched by an equal amount of local
11 funds in support of capital acquisition or operating costs.

12 Sec. 30. Section 13-1213, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 13-1213 (1) An intercity bus system assistance program is hereby
15 established to provide state assistance for the operation of intercity
16 bus systems.

17 (2) Any municipality, county, transit authority, regional
18 metropolitan transit authority, or qualified public-purpose organization
19 shall be eligible to receive (a) financial assistance for the eligible
20 operating costs of such system, whether the applicant directly operates
21 the system or contracts for its operation, and (b) financial assistance
22 to match federal funds available for the purchase of vehicles and
23 equipment for the start of an intercity bus system or the replacement of
24 vehicles used in the operation of an intercity bus system. The vehicles
25 shall be titled to such municipality, county, transit authority, regional
26 metropolitan transit authority, or qualified public-purpose organization.

27 (3) The department may contract for an intercity bus system with
28 either a publicly owned provider or a provider owned by a qualified
29 public-purpose organization.

30 (4) Any intercity bus system to be funded under this section shall
31 be selected based on criteria established by the department.

1 Sec. 31. Section 13-2202, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 13-2202 For purposes of the Local Government Miscellaneous
4 Expenditure Act:

5 (1) Elected and appointed officials and employees shall mean the
6 elected and appointed officials and employees of any local government;

7 (2) Governing body shall mean, in the case of a city of any class,
8 the city council; in the case of a village, cemetery district, community
9 hospital for two or more adjoining counties, county hospital, road
10 improvement district, sanitary drainage district, or sanitary and
11 improvement district, the board of trustees; in the case of a county, the
12 county board; in the case of a municipal county, the council; in the case
13 of a township, the town board; in the case of a school district, the
14 school board; in the case of a rural or suburban fire protection
15 district, reclamation district, natural resources district, regional
16 metropolitan transit authority, or hospital district, the board of
17 directors; in the case of a health district, the board of health; in the
18 case of an educational service unit, the board; in the case of a
19 community college, the Community College Board of Governors for the area
20 the board serves; in the case of an airport authority, the airport
21 authority board; in the case of a weed control authority, the board; in
22 the case of a county agricultural society, the board of governors; and in
23 the case of a learning community, the learning community coordinating
24 council;

25 (3) Local government shall mean cities of any class, villages,
26 cemetery districts, community hospitals for two or more adjoining
27 counties, county hospitals, road improvement districts, counties,
28 townships, sanitary drainage districts, sanitary and improvement
29 districts, school districts, rural or suburban fire protection districts,
30 reclamation districts, natural resources districts, regional metropolitan
31 transit authorities, hospital districts, health districts, educational

1 service units, community colleges, airport authorities, weed control
2 authorities, county agricultural societies, and learning communities;

3 (4) Public funds shall mean such public funds as defined in section
4 13-503 as are under the direct control of governing bodies of local
5 governments;

6 (5) Public meeting shall mean all regular, special, or called
7 meetings, formal or informal, of any governing body for the purposes of
8 briefing, discussion of public business, formation of tentative policy,
9 or the taking of any action of the governing body; and

10 (6) Volunteer shall mean a person who is not an elected or appointed
11 official or an employee of a local government and who, at the request or
12 with the permission of the local government, engages in activities
13 related to the purposes or functions of the local government or for its
14 general benefit.

15 Sec. 32. Section 13-2401, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 13-2401 (1) For purposes of this section:

18 (a) Political subdivision includes villages, cities of all classes,
19 counties, municipal counties, school districts, and all other units of
20 local government, including entities created pursuant to the Interlocal
21 Cooperation Act or Joint Public Agency Act. Political subdivision does
22 not include any contractor with a political subdivision;

23 (b) Receiving entity means a political subdivision which receives
24 transferred employees from a separate political subdivision; and

25 (c) Transferring entity means a political subdivision which is
26 transferring employees to a separate political subdivision.

27 (2) For transfers involving a retirement system which maintains a
28 defined benefit plan, the transfer value of the transferring employee's
29 accrued benefit shall be calculated by one or both of the retirement
30 systems involved as follows:

31 (a) If the retirement system of the transferring entity maintains a

1 defined benefit plan, an initial benefit transfer value of the employee's
2 accrued benefit shall be determined by calculating the present value of
3 the employee's retirement benefit based on the employee's years of
4 service as of the date of transfer and the other actuarial assumptions of
5 the retirement system of the transferring entity so that the effect on
6 the retirement system of the transferring entity will be actuarially
7 neutral; and

8 (b) If the retirement system of the receiving entity maintains a
9 defined benefit plan, the final benefit transfer value of the employee's
10 accrued benefit shall be determined by calculating the present value of
11 the employee's retirement benefit as if the employee were employed on the
12 date of transfer and had completed the same amount of service with the
13 same compensation as the employee actually completed at the transferring
14 entity prior to transfer. The calculation shall then be based on the
15 employee's assumed years of service as of the date of transfer and the
16 other actuarial assumptions of the retirement system of the receiving
17 entity so that the effect on the retirement system of the receiving
18 entity will be actuarially neutral.

19 (3) A full-time or part-time employee of a transferring entity who
20 becomes an employee of a receiving entity pursuant to a merger of
21 services shall receive credit for his or her years of participation in
22 the retirement system of the transferring entity for purposes of
23 membership in the retirement system of the receiving entity.

24 (4) An employee referred to in subsection (3) of this section shall
25 have his or her participation in the retirement system of the
26 transferring entity transferred to the retirement system of the receiving
27 entity through one of the following options:

28 (a) If the retirement system of the receiving entity maintains a
29 defined contribution plan, the employee shall transfer all of his or her
30 funds by paying to the retirement system of the receiving entity from
31 funds held by the retirement system of the transferring entity an amount

1 equal to one of the following: (i) If the retirement system of the
2 transferring entity maintains a defined benefit plan, an amount not to
3 exceed the initial benefit transfer value, leaving no funds attributable
4 to the transferred employee within the retirement system of the
5 transferring entity, or (ii) if the retirement system of the transferring
6 entity maintains a defined contribution plan, an amount not to exceed the
7 employee and employer accounts of the transferring employee plus earnings
8 during the period of employment with the transferring entity. The
9 employee shall receive eligibility and vesting credit for his or her
10 years of service in a governmental plan, as defined in section 414(d) of
11 the Internal Revenue Code, maintained by the transferring entity. Payment
12 shall be made within five years after employment begins with the
13 receiving entity or prior to retirement, whichever comes first, and may
14 be made through direct payment, installment payments, or an irrevocable
15 payroll deduction authorization; or

16 (b) If the retirement system of the receiving entity maintains a
17 defined benefit plan, the employee shall transfer all of his or her funds
18 out of the retirement system of the transferring entity to purchase
19 service credits that will generate a final benefit transfer value not to
20 exceed the employee's initial benefit transfer value in the retirement
21 system of the transferring entity. After such purchase, the employee
22 shall receive eligibility and vesting credit in the retirement system of
23 the receiving entity for his or her years of service in a governmental
24 plan, as defined in section 414(d) of the Internal Revenue Code,
25 maintained by the transferring entity. The amount to be paid by the
26 member for such service credit shall equal the actuarial cost to the
27 retirement system of the receiving entity for allowing such additional
28 service credit to the employee. If any funds remain in the retirement
29 system of the transferring entity after the employee has purchased
30 service credits in the retirement system of the receiving entity, such
31 remaining funds shall be rolled over into another qualified trust under

1 section 401(a) of the Internal Revenue Code, an individual retirement
2 account, or an individual retirement annuity. Payment shall be made
3 within five years after the transfer of services, but prior to
4 retirement, and may be made through direct payment, installment payments,
5 or an irrevocable payroll deduction authorization.

6 (5) The transferring entity, the receiving entity, and the employees
7 who are being transferred may by binding agreement determine which
8 parties will provide funds to pay any amount needed to purchase
9 creditable service in the retirement system of the receiving entity
10 sufficient to provide a final benefit transfer value not to exceed the
11 employee's initial benefit transfer value, if the amount of a direct
12 rollover from the retirement system of the transferring entity is not
13 sufficient to provide a final benefit transfer value in the retirement
14 system of the receiving entity.

15 (6) The retirement system of the receiving entity may accept cash
16 rollover contributions from a member who is making payment pursuant to
17 this section if the contributions do not exceed the amount of payment
18 required for the service credits purchased by the member and the
19 contributions represent (a) all or any portion of the balance of the
20 member's interest in a qualified trust under section 401(a) of the
21 Internal Revenue Code or (b) the interest of the member from an
22 individual retirement account or an individual retirement annuity, all of
23 which is attributable to a qualified total distribution, as defined in
24 the Internal Revenue Code, from a qualified trust under section 401(a) of
25 the code and qualified as a tax-free rollover amount. The member's
26 interest under subdivision (a) or (b) of this subsection must be
27 transferred to the retirement system within sixty days after the date of
28 the distribution from the qualified trust, individual retirement account,
29 or individual retirement annuity.

30 (7) Cash transferred to the retirement system of the receiving
31 entity as a rollover contribution shall be deposited as other

1 contributions.

2 (8) The retirement system of the receiving entity may accept direct
3 rollover distributions made from a qualified trust pursuant to section
4 401(a)(31) of the Internal Revenue Code. The direct rollover distribution
5 shall be deposited as all other payments under this section.

6 (9) The receiving entity or its retirement system shall adopt
7 provisions defining procedures for acceptance of rollovers which are
8 consistent with sections 401(a)(31) and 402 of the Internal Revenue Code.

9 (10) Any retirement system authorized pursuant to section 14-1805,
10 15-1017, 16-1004, 16-1023, 19-3501, 23-1118, or 23-2330.04 or section 12
11 of this act or any retirement system for a city of the metropolitan class
12 authorized pursuant to home rule charter shall be modified to conform
13 with this section prior to any merger of service involving such system.

14 Sec. 33. Section 14-1803, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 14-1803 ~~(1) Whenever in this state a city of the metropolitan~~
17 ~~class, a county in which such city is located, one or more adjacent~~
18 ~~counties, and any city or village located in such counties are served in~~
19 ~~whole or in part by a common transit system, owned and controlled by a~~
20 ~~city of the metropolitan class as provided for in the Transit Authority~~
21 ~~Law, then the territory within the limits of the city of the metropolitan~~
22 ~~class and such counties, cities, or villages, including any counties,~~
23 ~~cities, and villages that may be now or hereafter served in whole or in~~
24 ~~part by the common transit system, shall form and constitute a transit~~
25 ~~authority. No county, city, or village shall become a part of the transit~~
26 ~~authority except upon approval of the governing body of the county, city,~~
27 ~~or village and formal approval and proclamation by the board of directors~~
28 ~~of the transit authority.~~

29 (1) (2) Any city of the metropolitan class may create by ordinance a
30 transit authority to be managed and controlled by a board of five members
31 which shall be appointed as provided in section 14-1813 and shall have

1 full and exclusive jurisdiction and control over all facilities owned or
2 acquired by such city for a public passenger transportation system. The
3 governing body of such city, in the exercise of its discretion, shall
4 find and determine in the ordinance creating such transit authority that
5 its creation is expedient and necessary. The chairperson of such transit
6 authority shall be paid as compensation for his or her services not more
7 than six hundred dollars per month. Each other member of such transit
8 authority shall be paid as compensation for his or her services not more
9 than five hundred dollars per month. All salaries and compensation shall
10 be obligations against and paid solely from the revenue of such transit
11 authority. Members of such transit authority shall also be entitled to
12 reimbursement for expenses paid or incurred in the performance of the
13 duties imposed upon them by the Transit Authority Law with reimbursement
14 for mileage to be made at the rate provided in section 81-1176. The board
15 may delegate to one or more of the members or to officers, agents, and
16 employees of the authority such powers and duties as it may deem proper.
17 Any transit authority created pursuant to such law shall have and retain
18 full and exclusive jurisdiction and control over all public passenger
19 transportation systems in such city, ~~county in which such city is~~
20 ~~located, adjacent county, or city or village located in such counties~~
21 ~~served by the authority,~~ excluding taxicabs, transportation network
22 companies, and interstate railroad systems in such city, and over all
23 public passenger transportation systems operated by such transit
24 authority in any county, city, or village served by the authority, with
25 the right and duty to charge and collect revenue for the operation and
26 maintenance of such systems and for the benefit of the holders of any of
27 its bonds or other liabilities. Unless such authority elects to convert
28 to a regional metropolitan transit authority under the Regional
29 Metropolitan Transit Authority Act, if ~~If~~ such authority ceases to exist,
30 its rights and properties shall pass to and vest in such city of the
31 metropolitan class.

1 Sec. 34. Section 14-1812, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 14-1812 Unless the authority elects to convert into a regional
4 metropolitan transit authority pursuant to the Regional Metropolitan
5 Transit Authority Act, the ~~The~~ governing body of the authority shall be a
6 board to be known as The Transit Authority of, filling out
7 the blank with the name of the city, which shall consist of five members,
8 to be appointed as provided in section 14-1813. If at any time such
9 authority elects to convert into a regional metropolitan transit
10 authority, then as of the effective date of such conversion, the
11 governing body of a transit authority established under the Transit
12 Authority Law shall become a board known as the Regional Metropolitan
13 Transit Board of (filling out the blank with the name coinciding
14 with the name of the regional metropolitan transit authority determined
15 pursuant to section 4 of this act). Thereafter, notwithstanding any
16 provision in the Transit Authority Law to the contrary, such board shall
17 consist of members as determined under and be governed by and subject to
18 the Regional Metropolitan Transit Authority Act.

19 Sec. 35. Section 32-101, Revised Statutes Cumulative Supplement,
20 2018, is amended to read:

21 32-101 Sections 32-101 to 32-1551 and section 36 of this act shall
22 be known and may be cited as the Election Act.

23 Sec. 36. (1) Members of the board of directors of a regional
24 metropolitan transit authority shall be nominated at the statewide
25 primary election and elected at the statewide general election following
26 the effective date of the conversion of such transit authority
27 established under the Transit Authority Law into a regional metropolitan
28 transit authority as provided in section 8 of this act, and subsequently
29 elected members shall be nominated at subsequent statewide primary
30 elections and elected at subsequent statewide general elections.
31 Candidates for election shall be nominated upon a nonpartisan ballot.

1 (2) Members elected to represent odd-numbered districts in the first
2 election of board members shall be elected for two-year terms. Members
3 elected to represent even-numbered districts in the first election of
4 board members shall be elected for four-year terms. Members elected in
5 subsequent elections shall be elected for four-year terms and until their
6 successors are elected and qualified.

7 (3) Members shall take office on the first Thursday after the first
8 Tuesday in January following their election, except that members
9 appointed to fill vacancies shall take office immediately following
10 administration of the oath of office.

11 Sec. 37. Section 32-567, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 32-567 Vacancies in office shall be filled as follows:

14 (1) In state and judicial district offices and in the membership of
15 any board or commission created by the state when no other method is
16 provided, by the Governor;

17 (2) In county offices, by the county board;

18 (3) In the membership of the county board, by the county clerk,
19 county attorney, and county treasurer;

20 (4) In the membership of the city council, according to section
21 32-568 or 32-569, as applicable;

22 (5) In township offices, by the township board or, if there are two
23 or more vacancies on the township board, by the county board;

24 (6) In offices in public power and irrigation districts, according
25 to section 70-615;

26 (7) In offices in natural resources districts, according to section
27 2-3215;

28 (8) In offices in community college areas, according to section
29 85-1514;

30 (9) In offices in educational service units, according to section
31 79-1217;

1 (10) In offices in hospital districts, according to section 23-3534;

2 (11) In offices in metropolitan utilities districts, according to
3 section 14-2104;

4 (12) In membership on airport authority boards, according to section
5 3-502, 3-611, or 3-703, as applicable;

6 (13) In membership on the board of trustees of a road improvement
7 district, according to section 39-1607;

8 (14) In membership on the council of a municipal county, by the
9 council;~~and~~

10 (15) For learning community coordinating councils, according to
11 section 32-546.01; and -

12 (16) For regional metropolitan transit authority boards, according
13 to section 8 of this act.

14 Sec. 38. Section 32-604, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 32-604 (1) Except as provided in subsection (2) or (4) of this
17 section, no person shall be precluded from being elected or appointed to
18 or holding an elective office for the reason that he or she has been
19 elected or appointed to or holds another elective office.

20 (2) No person serving as a member of the Legislature or in an
21 elective office described in Article IV, section 1 or 20, or Article VII,
22 section 3 or 10, of the Constitution of Nebraska shall simultaneously
23 serve in any other elective office, except that such a person may
24 simultaneously serve in another elective office which is filled at an
25 election held in conjunction with the annual meeting of a public body.

26 (3) Whenever an incumbent serving as a member of the Legislature or
27 in an elective office described in Article IV, section 1 or 20, or
28 Article VII, section 3 or 10, of the Constitution of Nebraska assumes
29 another elective office, except an elective office filled at an election
30 held in conjunction with the annual meeting of a public body, the office
31 first held by the incumbent shall be deemed vacant.

1 (4) No person serving in a high elective office shall simultaneously
2 serve in any other high elective office, except that a county attorney
3 may serve as the county attorney for more than one county if appointed
4 under subsection (2) of section 23-1201.01.

5 (5) Notwithstanding subsection (4) of this section, any person
6 holding more than one high elective office upon July 15, 2010, shall be
7 entitled to serve the remainder of all terms for which he or she was
8 elected or appointed.

9 (6) For purposes of this section, (a) elective office has the
10 meaning found in section 32-109 and includes an office which is filled at
11 an election held in conjunction with the annual meeting of a public body
12 created by an act of the Legislature but does not include a member of a
13 learning community coordinating council appointed pursuant to subsection
14 (5) or (7) of section 32-546.01 prior to January 5, 2017, and (b) high
15 elective office means a member of the Legislature, an elective office
16 described in Article IV, section 1 or 20, or Article VII, section 3 or
17 10, of the Constitution of Nebraska, or a county, city, community college
18 area, learning community, regional metropolitan transit authority, or
19 school district elective office.

20 Sec. 39. Section 32-1203, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 32-1203 (1) Each city, village, school district, public power
23 district, sanitary and improvement district, metropolitan utilities
24 district, fire district, natural resources district, regional
25 metropolitan transit authority, community college area, learning
26 community coordinating council, educational service unit, hospital
27 district, reclamation district, and library board shall pay for the costs
28 of nominating and electing its officers as provided in subsection (2),
29 (3), or (4) of this section. If a special issue is placed on the ballot
30 at the time of the statewide primary or general election by any political
31 subdivision, the political subdivision shall pay for the costs of the

1 election as provided in subsection (2), (3), or (4) of this section. The
2 districts listed in this subsection shall furnish to the Secretary of
3 State and election commissioner or county clerk any maps and additional
4 information which the election commissioner or county clerk may require
5 in the proper performance of their duties in the conduct of elections and
6 certification of results.

7 (2) The charge for each primary and general election shall be
8 determined by (a) ascertaining the total cost of all chargeable costs as
9 described in section 32-1202, (b) dividing the total cost by the number
10 of precincts participating in the election to fix the cost per precinct,
11 (c) prorating the cost per precinct by the inked ballot inch in each
12 precinct for each political subdivision, and (d) totaling the cost for
13 each precinct for each political subdivision, except that the minimum
14 charge for each primary and general election for each political
15 subdivision shall be one hundred dollars.

16 (3) In lieu of the charge determined pursuant to subsection (2) of
17 this section, the election commissioner or county clerk may charge public
18 power districts the fee for election costs set by section 70-610.

19 (4) In lieu of the charge determined pursuant to subsection (2) of
20 this section, the election commissioner or county clerk may bill school
21 districts directly for the costs of an election held under section
22 10-703.01.

23 Sec. 40. Section 60-6,290, Revised Statutes Cumulative Supplement,
24 2018, is amended to read:

25 60-6,290 (1)(a) No vehicle shall exceed a length of forty feet,
26 extreme overall dimensions, inclusive of front and rear bumpers including
27 load, except that:

28 (i) A bus or a motor home, as defined in section 71-4603, may exceed
29 the forty-foot limitation but shall not exceed a length of forty-five
30 feet;

31 (ii) A truck-tractor may exceed the forty-foot limitation;

1 (iii) A semitrailer operating in a truck-tractor single semitrailer
2 combination, which semitrailer was actually and lawfully operating in the
3 State of Nebraska on December 1, 1982, may exceed the forty-foot
4 limitation;

5 (iv) A semitrailer operating in a truck-tractor single semitrailer
6 combination, which semitrailer was not actually and lawfully operating in
7 the State of Nebraska on December 1, 1982, may exceed the forty-foot
8 limitation but shall not exceed a length of fifty-three feet including
9 load;

10 (v) A semitrailer operating in a truck-tractor single semitrailer
11 combination, while transporting baled livestock forage, may exceed the
12 forty-foot limitation but shall not exceed a length of fifty-nine feet
13 six inches including load; and

14 (vi) An articulated bus vehicle operated by a transit authority
15 established under the Transit Authority Law or regional metropolitan
16 transit authority established pursuant to section 4 of this act created
17 pursuant to section 14-1803 may exceed the forty-foot limitation. For
18 purposes of this subdivision (vi), an articulated bus vehicle shall not
19 exceed sixty-five feet in length.

20 (b) No combination of vehicles shall exceed a length of sixty-five
21 feet, extreme overall dimensions, inclusive of front and rear bumpers and
22 including load, except:

23 (i) One truck and one trailer, loaded or unloaded, used in
24 transporting implements of husbandry to be engaged in harvesting, while
25 being transported into or through the state during daylight hours if the
26 total length does not exceed seventy-five feet including load;

27 (ii) A truck-tractor single semitrailer combination;

28 (iii) A truck-tractor semitrailer trailer combination, but the
29 semitrailer trailer portion of such combination shall not exceed sixty-
30 five feet inclusive of connective devices; and

31 (iv) A driveway saddlemount vehicle transporter combination and

1 driveaway saddlemount with fullmount vehicle transporter combination, but
2 the total overall length shall not exceed ninety-seven feet.

3 (c) A truck shall be construed to be one vehicle for the purpose of
4 determining length.

5 (d) A trailer shall be construed to be one vehicle for the purpose
6 of determining length.

7 (2) Subsection (1) of this section shall not apply to:

8 (a) Extra-long vehicles which have been issued a permit pursuant to
9 section 60-6,292;

10 (b) Vehicles which have been issued a permit pursuant to section
11 60-6,299;

12 (c) The temporary moving of farm machinery during daylight hours in
13 the normal course of farm operations;

14 (d) The movement of unbaled livestock forage vehicles, loaded or
15 unloaded;

16 (e) The movement of public utility or other construction and
17 maintenance material and equipment at any time;

18 (f) Farm equipment dealers or their representatives as authorized
19 under section 60-6,382 driving, delivering, or picking up farm equipment
20 or implements of husbandry within the county in which the dealer
21 maintains his or her place of business, or in any adjoining county or
22 counties, and return;

23 (g) The overhang of any motor vehicle being hauled upon any lawful
24 combination of vehicles, but such overhang shall not exceed the distance
25 from the rear axle of the hauled motor vehicle to the closest bumper
26 thereof;

27 (h) The overhang of a combine to be engaged in harvesting, while
28 being transported into or through the state driven during daylight hours
29 by a truck-tractor semitrailer combination, but the length of the
30 semitrailer, including overhang, shall not exceed sixty-three feet and
31 the maximum semitrailer length shall not exceed fifty-three feet;

1 (i) Any self-propelled specialized mobile equipment with a fixed
2 load when the requirements of subdivision (2)(i) of section 60-6,288 are
3 met; or

4 (j) One truck-tractor two trailer combination or one truck-tractor
5 semitrailer trailer combination used in transporting equipment utilized
6 by custom harvesters under contract to agricultural producers to harvest
7 wheat, soybeans, or milo during the months of April through November but
8 the length of the property-carrying units, excluding load, shall not
9 exceed eighty-one feet six inches.

10 (3) The length limitations of this section shall be exclusive of
11 safety and energy conservation devices such as rearview mirrors,
12 turnsignal lights, marker lights, steps and handholds for entry and
13 egress, flexible fender extensions, mudflaps and splash and spray
14 suppressant devices, load-induced tire bulge, refrigeration units or air
15 compressors, and other devices necessary for safe and efficient operation
16 of commercial motor vehicles, except that no device excluded from the
17 limitations of this section shall have by its design or use the
18 capability to carry cargo.

19 Sec. 41. Section 75-303, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 75-303 Sections 75-301 to 75-322 shall apply to transportation by a
22 motor carrier or the transportation of passengers and household goods by
23 a regulated motor carrier for hire in intrastate commerce except for the
24 following:

25 (1) A motor carrier for hire in the transportation of school
26 children and teachers to and from school;

27 (2) A motor carrier for hire operated in connection with a part of a
28 streetcar system;

29 (3) An ambulance, ambulance owner, hearse, or automobile used
30 exclusively as an incident to conducting a funeral;

31 (4) A motor carrier exempt by subdivision (1) of this section which

1 hauls for hire (a) persons of a religious, fraternal, educational, or
2 charitable organization, (b) pupils of a school to athletic events, (c)
3 players of American Legion baseball teams when the point of origin or
4 termination is within five miles of the domicile of the carrier, and (d)
5 the elderly as defined in section 13-1203 and their spouses and
6 dependents under a contract with a municipality or county authorized in
7 section 13-1208;

8 (5) A motor carrier operated by a city and engaged in the
9 transportation of passengers, and such exempt operations shall be no
10 broader than those authorized in intrastate commerce at the time the city
11 or other political subdivision assumed ownership of the operation;

12 (6) A motor vehicle owned and operated by a nonprofit organization
13 which is exempt from payment of federal income taxes, as provided by
14 section 501(c)(4), Internal Revenue Code, transporting solely persons
15 over age sixty, persons who are spouses and dependents of persons over
16 age sixty, and handicapped persons;

17 (7) A motor carrier engaged in the transportation of passengers
18 operated by a transit authority or regional metropolitan transit
19 authority established ~~created~~ under and acting pursuant to the laws of
20 the State of Nebraska;

21 (8) A motor carrier operated by a municipality or county, as
22 authorized in section 13-1208, in the transportation of elderly persons;

23 (9) A motor vehicle having a seating capacity of twenty or less
24 which is operated by a governmental subdivision or a qualified public-
25 purpose organization as defined in section 13-1203 engaged in the
26 transportation of passengers in the state;

27 (10) A motor vehicle owned and operated by a nonprofit entity
28 organized for the purpose of furnishing electric service;

29 (11) A motor carrier engaged in attended services under contract or
30 subcontract with the Department of Health and Human Services or with any
31 agency organized under the Nebraska Community Aging Services Act;

1 (12) A motor carrier engaged in residential care transportation
2 services if the motor carrier complies with the requirements of the
3 Department of Health and Human Services adopted, promulgated, and
4 enforced to protect the safety and well-being of the passengers,
5 including insurance, training, and age requirements;

6 (13) A motor carrier engaged in supported transportation services if
7 the motor carrier complies with the requirements of the Department of
8 Health and Human Services adopted, promulgated, and enforced to protect
9 the safety and well-being of the passengers, including insurance,
10 training, and age requirements; and

11 (14) A motor carrier engaged in licensed care transportation
12 services if the motor carrier files a certificate with the commission
13 that such provider meets the minimum driver standards, insurance
14 requirements, and equipment standards prescribed by the commission.
15 Insurance requirements established by the commission shall be consistent
16 with the insurance requirements established by the Department of Health
17 and Human Services for attended services, residential care transportation
18 services, and supported transportation services.

19 Sec. 42. Section 77-3442, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 77-3442 (1) Property tax levies for the support of local governments
22 for fiscal years beginning on or after July 1, 1998, shall be limited to
23 the amounts set forth in this section except as provided in section
24 77-3444.

25 (2)(a) Except as provided in subdivisions (2)(b) and (2)(e) of this
26 section, school districts and multiple-district school systems may levy a
27 maximum levy of one dollar and five cents per one hundred dollars of
28 taxable valuation of property subject to the levy.

29 (b) For each fiscal year prior to fiscal year 2017-18, learning
30 communities may levy a maximum levy for the general fund budgets of
31 member school districts of ninety-five cents per one hundred dollars of

1 taxable valuation of property subject to the levy. The proceeds from the
2 levy pursuant to this subdivision shall be distributed pursuant to
3 section 79-1073.

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

12 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)
13 of this section are (i) amounts levied to pay for current and future sums
14 agreed to be paid by a school district to certificated employees in
15 exchange for a voluntary termination of employment occurring prior to
16 September 1, 2017, (ii) amounts levied by a school district otherwise at
17 the maximum levy pursuant to subdivision (2)(a) of this section to pay
18 for current and future qualified voluntary termination incentives for
19 certificated teachers pursuant to subsection (3) of section 79-8,142 that
20 are not otherwise included in an exclusion pursuant to subdivision (2)(d)
21 of this section, (iii) amounts levied by a school district otherwise at
22 the maximum levy pursuant to subdivision (2)(a) of this section to pay
23 for seventy-five percent of the current and future sums agreed to be paid
24 to certificated employees in exchange for a voluntary termination of
25 employment occurring between September 1, 2017, and August 31, 2018, as a
26 result of a collective-bargaining agreement in force and effect on
27 September 1, 2017, that are not otherwise included in an exclusion
28 pursuant to subdivision (2)(d) of this section, (iv) amounts levied by a
29 school district otherwise at the maximum levy pursuant to subdivision (2)
30 (a) of this section to pay for fifty percent of the current and future
31 sums agreed to be paid to certificated employees in exchange for a

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

19 (e) Federal aid school districts may exceed the maximum levy
20 prescribed by subdivision (2)(a) or (2)(c) of this section only to the
21 extent necessary to qualify to receive federal aid pursuant to Title VIII
22 of Public Law 103-382, as such title existed on September 1, 2001. For
23 purposes of this subdivision, federal aid school district means any
24 school district which receives ten percent or more of the revenue for its
25 general fund budget from federal government sources pursuant to Title
26 VIII of Public Law 103-382, as such title existed on September 1, 2001.

27 (f) For each fiscal year, learning communities may levy a maximum
28 levy of one-half cent on each one hundred dollars of taxable property
29 subject to the levy for elementary learning center facility leases, for
30 remodeling of leased elementary learning center facilities, and for up to
31 fifty percent of the estimated cost for focus school or program capital

1 projects approved by the learning community coordinating council pursuant
2 to section 79-2111.

3 (g) For each fiscal year, learning communities may levy a maximum
4 levy of one and one-half cents on each one hundred dollars of taxable
5 property subject to the levy for early childhood education programs for
6 children in poverty, for elementary learning center employees, for
7 contracts with other entities or individuals who are not employees of the
8 learning community for elementary learning center programs and services,
9 and for pilot projects, except that no more than ten percent of such levy
10 may be used for elementary learning center employees.

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) A regional metropolitan transit authority may levy a maximum
26 levy of ten cents per one hundred dollars of taxable valuation of
27 property subject to the levy for each fiscal year that commences on the
28 January 1 that follows the effective date of the conversion of the
29 transit authority established under the Transit Authority Law into the
30 regional metropolitan transit authority.

31 (12) ~~(11)~~ Property tax levies (a) for judgments, except judgments or

1 orders from the Commission of Industrial Relations, obtained against a
2 political subdivision which require or obligate a political subdivision
3 to pay such judgment, to the extent such judgment is not paid by
4 liability insurance coverage of a political subdivision, (b) for
5 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
6 for bonds as defined in section 10-134 approved according to law and
7 secured by a levy on property except as provided in section 44-4317 for
8 bonded indebtedness issued by educational service units and school
9 districts, and (d) for payments by a public airport to retire interest-
10 free loans from the Division of Aeronautics of the Department of
11 Transportation in lieu of bonded indebtedness at a lower cost to the
12 public airport are not included in the levy limits established by this
13 section.

14 (13) ~~(12)~~ The limitations on tax levies provided in this section are
15 to include all other general or special levies provided by law.
16 Notwithstanding other provisions of law, the only exceptions to the
17 limits in this section are those provided by or authorized by sections
18 77-3442 to 77-3444.

19 (14) ~~(13)~~ Tax levies in excess of the limitations in this section
20 shall be considered unauthorized levies under section 77-1606 unless
21 approved under section 77-3444.

22 (15) ~~(14)~~ For purposes of sections 77-3442 to 77-3444, political
23 subdivision means a political subdivision of this state and a county
24 agricultural society.

25 (16) ~~(15)~~ For school districts that file a binding resolution on or
26 before May 9, 2008, with the county assessors, county clerks, and county
27 treasurers for all counties in which the school district has territory
28 pursuant to subsection (7) of section 79-458, if the combined levies,
29 except levies for bonded indebtedness approved by the voters of the
30 school district and levies for the refinancing of such bonded
31 indebtedness, are in excess of the greater of (a) one dollar and twenty

1 cents per one hundred dollars of taxable valuation of property subject to
2 the levy or (b) the maximum levy authorized by a vote pursuant to section
3 77-3444, all school district levies, except levies for bonded
4 indebtedness approved by the voters of the school district and levies for
5 the refinancing of such bonded indebtedness, shall be considered
6 unauthorized levies under section 77-1606.

7 Sec. 43. Section 77-3443, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 77-3443 (1) All political subdivisions, other than (a) school
10 districts, community colleges, natural resources districts, educational
11 service units, cities, villages, counties, municipal counties, rural and
12 suburban fire protection districts that have levy authority pursuant to
13 subsection (10) of section 77-3442, and sanitary and improvement
14 districts and (b) political subdivisions subject to municipal allocation
15 under subsection (2) of this section, may levy taxes as authorized by law
16 which are authorized by the county board of the county or the council of
17 a municipal county in which the greatest portion of the valuation is
18 located, which are counted in the county or municipal county levy limit
19 provided in section 77-3442, and which do not collectively total more
20 than fifteen cents per one hundred dollars of taxable valuation on any
21 parcel or item of taxable property for all governments for which
22 allocations are made by the municipality, county, or municipal county,
23 except that such limitation shall not apply to property tax levies for
24 preexisting lease-purchase contracts approved prior to July 1, 1998, for
25 bonded indebtedness approved according to law and secured by a levy on
26 property, and for payments by a public airport to retire interest-free
27 loans from the Division of Aeronautics of the Department of
28 Transportation in lieu of bonded indebtedness at a lower cost to the
29 public airport. The county board or council shall review and approve or
30 disapprove the levy request of all political subdivisions subject to this
31 subsection. The county board or council may approve all or a portion of

1 the levy request and may approve a levy request that would allow the
2 requesting political subdivision to levy a tax at a levy greater than
3 that permitted by law. Unless a transit authority elects to convert to a
4 regional metropolitan transit authority in accordance with the Regional
5 Metropolitan Transit Authority Act, and for each fiscal year of such a
6 transit authority until the first fiscal year commencing after the
7 effective date of such conversion, ~~The~~ county board of a county or
8 the council of a municipal county which contains a transit authority
9 established ~~created~~ pursuant to the Transit Authority Law section 14-1803
10 shall allocate no less than three cents per one hundred dollars of
11 taxable property within the city or municipal county subject to the levy
12 to the transit authority if requested by such authority. For any
13 political subdivision subject to this subsection that receives taxes from
14 more than one county or municipal county, the levy shall be allocated
15 only by the county or municipal county in which the greatest portion of
16 the valuation is located. The county board of equalization shall certify
17 all levies by October 15 to insure that the taxes levied by political
18 subdivisions subject to this subsection do not exceed the allowable limit
19 for any parcel or item of taxable property. The levy allocated by the
20 county or municipal county may be exceeded as provided in section
21 77-3444.

22 (2) All city airport authorities established under the Cities
23 Airport Authorities Act, community redevelopment authorities established
24 under the Community Development Law, transit authorities established
25 under the Transit Authority Law unless and until the first fiscal year
26 commencing after the effective date of any conversion by such a transit
27 authority into a regional metropolitan transit authority pursuant to the
28 Regional Metropolitan Transit Authority Act, and offstreet parking
29 districts established under the Offstreet Parking District Act may be
30 allocated property taxes as authorized by law which are authorized by the
31 city, village, or municipal county and are counted in the city or village

1 levy limit or municipal county levy limit provided by section 77-3442,
2 except that such limitation shall not apply to property tax levies for
3 preexisting lease-purchase contracts approved prior to July 1, 1998, for
4 bonded indebtedness approved according to law and secured by a levy on
5 property, and for payments by a public airport to retire interest-free
6 loans from the Division of Aeronautics of the Department of
7 Transportation in lieu of bonded indebtedness at a lower cost to the
8 public airport. For offstreet parking districts established under the
9 Offstreet Parking District Act, the tax shall be counted in the
10 allocation by the city proportionately, by dividing the total taxable
11 valuation of the taxable property within the district by the total
12 taxable valuation of the taxable property within the city multiplied by
13 the levy of the district. Unless a transit authority elects to convert
14 into a regional metropolitan transit authority pursuant to the Regional
15 Metropolitan Transit Authority Act, and for each fiscal year of such a
16 transit authority until the first fiscal year commencing after the
17 effective date of such conversion, the The city council of a city which
18 has established ~~created~~ a transit authority pursuant to the Transit
19 Authority Law section 14-1803 or the council of a municipal county which
20 contains a transit authority shall allocate no less than three cents per
21 one hundred dollars of taxable property subject to the levy to the
22 transit authority if requested by such authority. The city council,
23 village board, or council shall review and approve or disapprove the levy
24 request of the political subdivisions subject to this subsection. The
25 city council, village board, or council may approve all or a portion of
26 the levy request and may approve a levy request that would allow a levy
27 greater than that permitted by law. The levy allocated by the
28 municipality or municipal county may be exceeded as provided in section
29 77-3444.

30 (3) On or before August 1, all political subdivisions subject to
31 county, municipal, or municipal county levy authority under this section

1 shall submit a preliminary request for levy allocation to the county
2 board, city council, village board, or council that is responsible for
3 levying such taxes. The preliminary request of the political subdivision
4 shall be in the form of a resolution adopted by a majority vote of
5 members present of the political subdivision's governing body. The
6 failure of a political subdivision to make a preliminary request shall
7 preclude such political subdivision from using procedures set forth in
8 section 77-3444 to exceed the final levy allocation as determined in
9 subsection (4) of this section.

10 (4) Each county board, city council, village board, or council shall
11 (a) adopt a resolution by a majority vote of members present which
12 determines a final allocation of levy authority to its political
13 subdivisions and (b) forward a copy of such resolution to the chairperson
14 of the governing body of each of its political subdivisions. No final
15 levy allocation shall be changed after September 1 except by agreement
16 between both the county board, city council, village board, or council
17 which determined the amount of the final levy allocation and the
18 governing body of the political subdivision whose final levy allocation
19 is at issue.

20 Sec. 44. Section 84-304, Revised Statutes Cumulative Supplement,
21 2018, is amended to read:

22 84-304 It shall be the duty of the Auditor of Public Accounts:

23 (1) To give information electronically to the Legislature, whenever
24 required, upon any subject relating to the fiscal affairs of the state or
25 with regard to any duty of his or her office;

26 (2) To furnish offices for himself or herself and all fuel, lights,
27 books, blanks, forms, paper, and stationery required for the proper
28 discharge of the duties of his or her office;

29 (3)(a) To examine or cause to be examined, at such time as he or she
30 shall determine, books, accounts, vouchers, records, and expenditures of
31 all state officers, state bureaus, state boards, state commissioners, the

1 state library, societies and associations supported by the state, state
2 institutions, state colleges, and the University of Nebraska, except when
3 required to be performed by other officers or persons. Such examinations
4 shall be done in accordance with generally accepted government auditing
5 standards for financial audits and attestation engagements set forth in
6 Government Auditing Standards (2011 Revision), published by the
7 Comptroller General of the United States, Government Accountability
8 Office, and except as provided in subdivision (10) of this section,
9 subdivision (16) of section 50-1205, and section 84-322, shall not
10 include performance audits, whether conducted pursuant to attestation
11 engagements or performance audit standards as set forth in Government
12 Auditing Standards (2011 Revision), published by the Comptroller General
13 of the United States, Government Accountability Office.

14 (b) Any entity, excluding the state colleges and the University of
15 Nebraska, that is audited or examined pursuant to subdivision (3)(a) of
16 this section and that is the subject of a comment and recommendation in a
17 management letter or report issued by the Auditor of Public Accounts
18 shall, on or before six months after the issuance of such letter or
19 report, provide to the Auditor of Public Accounts a detailed written
20 description of any corrective action taken or to be taken in response to
21 the comment and recommendation. The Auditor of Public Accounts may
22 investigate and evaluate the corrective action. The Auditor of Public
23 Accounts shall then electronically submit a report of any findings of
24 such investigation and evaluation to the Governor, the appropriate
25 standing committee of the Legislature, and the Appropriations Committee
26 of the Legislature. The Auditor of Public Accounts shall also ensure that
27 the report is delivered to the Appropriations Committee for entry into
28 the record during the committee's budget hearing process;

29 (4)(a) To examine or cause to be examined, at the expense of the
30 political subdivision, when the Auditor of Public Accounts determines
31 such examination necessary or when requested by the political

1 subdivision, the books, accounts, vouchers, records, and expenditures of
2 any agricultural association formed under Chapter 2, article 20, any
3 county agricultural society, any joint airport authority formed under the
4 Joint Airport Authorities Act, any city or county airport authority, any
5 bridge commission created pursuant to section 39-868, any cemetery
6 district, any community redevelopment authority or limited community
7 redevelopment authority established under the Community Development Law,
8 any development district, any drainage district, any health district, any
9 local public health department as defined in section 71-1626, any
10 historical society, any hospital authority or district, any county
11 hospital, any housing agency as defined in section 71-1575, any
12 irrigation district, any county or municipal library, any community
13 mental health center, any railroad transportation safety district, any
14 rural water district, any township, Wyuka Cemetery, the Educational
15 Service Unit Coordinating Council, any entity created pursuant to the
16 Interlocal Cooperation Act, any educational service unit, any village,
17 any service contractor or subrecipient of state or federal funds, any
18 political subdivision with the authority to levy a property tax or a
19 toll, or any entity created pursuant to the Joint Public Agency Act.

20 For purposes of this subdivision, service contractor or subrecipient
21 means any nonprofit entity that expends state or federal funds to carry
22 out a state or federal program or function, but it does not include an
23 individual who is a direct beneficiary of such a program or function or a
24 licensed health care provider or facility receiving direct payment for
25 medical services provided for a specific individual.

26 (b) The Auditor of Public Accounts may waive the audit requirement
27 of subdivision (4)(a) of this section upon the submission by the
28 political subdivision of a written request in a form prescribed by the
29 auditor. The auditor shall notify the political subdivision in writing of
30 the approval or denial of the request for a waiver.

31 (c) Through December 31, 2017, the Auditor of Public Accounts may

1 conduct audits under this subdivision for purposes of sections 2-3228,
2 12-101, 13-2402, 14-567, 14-1805.01, 14-2111, 15-1017, 16-1017, 16-1037,
3 19-3501, 23-1118, 23-3526, 71-1631.02, and 79-987.

4 (d) Beginning on May 24, 2017, the Auditor of Public Accounts may
5 conduct audits under this subdivision for purposes of sections 13-2402,
6 14-567, 14-1805.01, 14-2111, 15-1017, 16-1017, 16-1037, 71-1631.02, and
7 79-987 and section 14 of this act and shall prescribe the form for the
8 annual reports required in each of such sections. Such annual reports
9 shall be published annually on the web site of the Auditor of Public
10 Accounts;

11 (5) To report promptly to the Governor and the appropriate standing
12 committee of the Legislature the fiscal condition shown by such
13 examinations conducted by the auditor, including any irregularities or
14 misconduct of officers or employees, any misappropriation or misuse of
15 public funds or property, and any improper system or method of
16 bookkeeping or condition of accounts. The report submitted to the
17 committee shall be submitted electronically. In addition, if, in the
18 normal course of conducting an audit in accordance with subdivision (3)
19 of this section, the auditor discovers any potential problems related to
20 the effectiveness, efficiency, or performance of state programs, he or
21 she shall immediately report them electronically to the Legislative
22 Performance Audit Committee which may investigate the issue further,
23 report it electronically to the appropriate standing committee of the
24 Legislature, or both;

25 (6)(a) To examine or cause to be examined the books, accounts,
26 vouchers, records, and expenditures of a fire protection district. The
27 expense of the examination shall be paid by the political subdivision.

28 (b) Whenever the expenditures of a fire protection district are one
29 hundred fifty thousand dollars or less per fiscal year, the fire
30 protection district shall be audited no more than once every five years
31 except as directed by the board of directors of the fire protection

1 district or unless the auditor receives a verifiable report from a third
2 party indicating any irregularities or misconduct of officers or
3 employees of the fire protection district, any misappropriation or misuse
4 of public funds or property, or any improper system or method of
5 bookkeeping or condition of accounts of the fire protection district. In
6 the absence of such a report, the auditor may waive the five-year audit
7 requirement upon the submission of a written request by the fire
8 protection district in a form prescribed by the auditor. The auditor
9 shall notify the fire protection district in writing of the approval or
10 denial of a request for waiver of the five-year audit requirement. Upon
11 approval of the request for waiver of the five-year audit requirement, a
12 new five-year audit period shall begin.

13 (c) Whenever the expenditures of a fire protection district exceed
14 one hundred fifty thousand dollars in a fiscal year, the auditor may
15 waive the audit requirement upon the submission of a written request by
16 the fire protection district in a form prescribed by the auditor. The
17 auditor shall notify the fire protection district in writing of the
18 approval or denial of a request for waiver. Upon approval of the request
19 for waiver, a new five-year audit period shall begin for the fire
20 protection district if its expenditures are one hundred fifty thousand
21 dollars or less per fiscal year in subsequent years;

22 (7) To appoint two or more assistant deputies (a) whose entire time
23 shall be devoted to the service of the state as directed by the auditor,
24 (b) who shall be certified public accountants with at least five years'
25 experience, (c) who shall be selected without regard to party affiliation
26 or to place of residence at the time of appointment, (d) who shall
27 promptly report to the auditor the fiscal condition shown by each
28 examination, including any irregularities or misconduct of officers or
29 employees, any misappropriation or misuse of public funds or property,
30 and any improper system or method of bookkeeping or condition of
31 accounts, and it shall be the duty of the auditor to file promptly with

1 the Governor a duplicate of such report, and (e) who shall qualify by
2 taking an oath which shall be filed in the office of the Secretary of
3 State;

4 (8) To conduct audits and related activities for state agencies,
5 political subdivisions of this state, or grantees of federal funds
6 disbursed by a receiving agency on a contractual or other basis for
7 reimbursement to assure proper accounting by all such agencies, political
8 subdivisions, and grantees for funds appropriated by the Legislature and
9 federal funds disbursed by any receiving agency. The auditor may contract
10 with any political subdivision to perform the audit of such political
11 subdivision required by or provided for in section 23-1608 or 79-1229 or
12 this section and charge the political subdivision for conducting the
13 audit. The fees charged by the auditor for conducting audits on a
14 contractual basis shall be in an amount sufficient to pay the cost of the
15 audit. The fees remitted to the auditor for such audits and services
16 shall be deposited in the Auditor of Public Accounts Cash Fund;

17 (9) To develop and maintain an annual budget and actual financial
18 information reporting system for political subdivisions that is
19 accessible online by the public;

20 (10) When authorized, to conduct joint audits with the Legislative
21 Performance Audit Committee as described in section 50-1205; and

22 (11) Unless otherwise specifically provided, to assess the interest
23 rate on delinquent payments of any fees for audits and services owing to
24 the Auditor of Public Accounts at a rate of fourteen percent per annum
25 from the date of billing unless paid within thirty days after the date of
26 billing. For an entity created pursuant to the Interlocal Cooperation Act
27 or the Joint Public Agency Act, any participating public agencies shall
28 be jointly and severally liable for the fees and interest owed if such
29 entity is defunct or unable to pay.

30 Sec. 45. Section 84-304.02, Revised Statutes Cumulative Supplement,
31 2018, is amended to read:

1 84-304.02 The Auditor of Public Accounts, or a person designated by
2 him or her, may prepare a written review of all audit, accounting, or
3 financial reports required to be filed by a political subdivision of the
4 state with the Auditor of Public Accounts and of public retirement system
5 plan reports required to be submitted to the Auditor of Public Accounts
6 pursuant to sections 2-3228, 12-101, 14-567, 14-1805.01, 14-2111,
7 15-1017, 16-1017, 16-1037, 19-3501, 23-1118, 23-3526, 71-1631.02, 79-987,
8 and 84-304 and section 14 of this act and cause one copy of such written
9 review to be mailed to the political subdivision involved and one copy to
10 the accountant who prepared the report. Such written review shall
11 specifically set forth wherein the audit, accounting, financial, or
12 retirement system plan report fails to comply with the applicable minimum
13 standards and the necessary action to be taken to bring the report into
14 compliance with such standards. The Auditor of Public Accounts may, upon
15 continued failure to comply with such standards, refuse to accept for
16 filing an audit, accounting, financial, or retirement system plan report
17 or any future report submitted for filing by any political subdivision.

18 Sec. 46. The Revisor of Statutes shall assign sections 1 to 25 of
19 this act to a new article in Chapter 19.

20 Sec. 47. Original sections 13-1213, 13-2202, 13-2401, 14-1803,
21 14-1812, 32-567, 32-604, 32-1203, 75-303, 77-3442, and 77-3443, Reissue
22 Revised Statutes of Nebraska, and sections 13-503, 13-519, 13-1205,
23 13-1209, 32-101, 60-6,290, 84-304, and 84-304.02, Revised Statutes
24 Cumulative Supplement, 2018, are repealed.