

E & R AMENDMENTS TO LB 259

1           1.     Because of the amendment of section 13-518 by Laws  
2 2001, LB 335, and section 13-519 by Laws 2001, LB 329, and to  
3 incorporate general file amendments, strike the original sections  
4 and all amendments thereto and insert the following new sections:

5           "Section 1. A county may raise revenue by levying and  
6 collecting a license or occupation tax on any person, partnership,  
7 limited liability company, corporation, or business engaged in the  
8 sale of admissions to recreational, cultural, entertainment, or  
9 concert events that are subject to sales tax under sections  
10 77-2702.03 to 77-2713 that occur outside any incorporated  
11 municipality, but within the boundary limits of the county. The  
12 tax shall be uniform in respect to the class upon which it is  
13 imposed. The tax shall be based upon a certain percentage of gross  
14 receipts from sales in the county of the person, partnership,  
15 limited liability company, corporation, or business, and may  
16 include sales of other goods and services at such locations and  
17 events, not to exceed one and one-half percent. A county may not  
18 impose the tax on sales that are within an incorporated city or  
19 village. No county shall levy and collect a license or occupation  
20 tax under this section unless approved by a majority of those  
21 voting on the question at a special, primary, or general election.

22           Sec. 2.     Section 13-518, Revised Statutes Supplement,  
23 2001, is amended to read:

24           13-518. For purposes of sections 13-518 to 13-522:

1                   (1) Allowable growth means (a) for governmental units  
2 other than community colleges, the percentage increase in taxable  
3 valuation in excess of the base limitation established under  
4 section 77-3446, if any, due to improvements to real property as a  
5 result of new construction, additions to existing buildings, any  
6 improvements to real property which increase the value of such  
7 property, and any increase in valuation due to annexation and any  
8 personal property valuation over the prior year and (b) for  
9 community colleges, the percentage increase in excess of the base  
10 limitation, if any, in full-time equivalent students from the  
11 second year to the first year preceding the year for which the  
12 budget is being determined;

13                   (2) Capital improvements means (a) acquisition of real  
14 property or (b) acquisition, construction, or extension of any  
15 improvements on real property;

16                   (3) Governing body has the same meaning as in section  
17 13-503;

18                   (4) Governmental unit means every political subdivision  
19 which has authority to levy a property tax or authority to request  
20 levy authority under section 77-3443 except sanitary and  
21 improvement districts which have been in existence for five years  
22 or less and school districts;

23                   (5) Qualified sinking fund means a fund or funds  
24 maintained separately from the general fund to pay for acquisition  
25 or replacement of tangible personal property with a useful life of  
26 five years or more which is to be undertaken in the future but is  
27 to be paid for in part or in total in advance using periodic

1 payments into the fund. The term includes sinking funds under  
2 subdivision (13) of section 35-508 for firefighting and rescue  
3 equipment or apparatus;

4 (6) Restricted funds means (a) property tax, excluding  
5 any amounts refunded to taxpayers, (b) payments in lieu of property  
6 taxes, (c) local option sales taxes, (d) motor vehicle taxes, (e)  
7 state aid, (f) transfers of surpluses from any user fee, permit  
8 fee, or regulatory fee if the fee surplus is transferred to fund a  
9 service or function not directly related to the fee and the costs  
10 of the activity funded from the fee, (g) any funds excluded from  
11 restricted funds for the prior year because they were budgeted for  
12 capital improvements but which were not spent and are not expected  
13 to be spent for capital improvements, ~~and~~ (h) the tax provided in  
14 section 1 of this act beginning in the second fiscal year in which  
15 the county will receive a full year of receipts, and (i) any excess  
16 tax collections returned to the county under section 77-1776; and

17 (7) State aid means:

18 (a) For all governmental units, state aid paid pursuant  
19 to sections 60-305.15 and 77-3523;

20 (b) For municipalities, state aid to municipalities paid  
21 pursuant to sections 18-2605, 39-2501 to 39-2520, 60-3007,  
22 77-27,136, and 77-27,139.04 and insurance premium tax paid to  
23 municipalities;

24 (c) For counties, state aid to counties paid pursuant to  
25 sections 39-2501 to 39-2520, 47-119.01, 60-3001 to 60-3007,  
26 77-27,136, and 77-3618, insurance premium tax paid to counties, and  
27 reimbursements to counties from the County Revenue Assistance Fund

1 under section 29-3933;

2 (d) For community colleges, state aid to community  
3 colleges paid under sections 85-1536 to 85-1537.01;

4 (e) For natural resources districts, state aid to natural  
5 resources districts paid pursuant to section 77-27,136; and

6 (f) For educational service units, state aid appropriated  
7 under section 79-1241.

8 Sec. 3. Section 13-519, Revised Statutes Supplement,  
9 2001, is amended to read:

10 13-519. (1) For fiscal years beginning on or after July  
11 1, 1996, and before July 1, 1997, no governmental unit shall adopt  
12 a budget containing a total of budgeted restricted funds more than  
13 the last prior year's total of budgeted restricted funds plus  
14 population growth plus two percent expressed in dollars. For  
15 cities of the first and second class and villages, restricted funds  
16 shall be reduced to take into account the fourteen-month fiscal  
17 year for 1995-96. For fiscal years beginning on or after July 1,  
18 1997, and before July 1, 1998, no governmental unit shall adopt a  
19 budget containing a total of budgeted restricted funds more than  
20 the last prior year's total of budgeted restricted funds plus  
21 population growth expressed in dollars. For all fiscal years  
22 beginning on or after July 1, 1998, no governmental unit shall  
23 adopt a budget containing a total of budgeted restricted funds more  
24 than the last prior year's total of budgeted restricted funds plus  
25 allowable growth plus the basic allowable growth percentage of the  
26 base limitation established under section 77-3446. For all fiscal  
27 years beginning on or after July 1, 1998, and before July 1, 1999,

AM7144  
LB 259  
DCC-01-23

AM7144  
LB 259  
DCC-01-23

1 the last prior year's total of restricted funds shall be the last  
2 prior year's total of restricted funds not excluding restricted  
3 funds budgeted for acquisition or replacement of tangible personal  
4 property with a useful life of five years or more in the last prior  
5 year or the year before the last prior year, whichever excluded the  
6 most, plus restricted funds budgeted to pay for lease-purchase  
7 contracts approved on or after July 1, 1997, and before July 1,  
8 1998, to the extent the lease payments are not budgeted restricted  
9 funds for fiscal year 1997-98. For all fiscal years beginning on  
10 or after July 1, 2001, and before July 1, 2002, the last prior  
11 year's total of restricted funds shall be the last prior year's  
12 total of restricted funds plus any amount budgeted to be received  
13 from the Natural Resources Enhancement Fund in fiscal year  
14 1999-2000. For the second fiscal year in which a county will  
15 receive a full year of receipts from the tax imposed in section 1  
16 of this act, the prior year's total of restricted funds shall be  
17 the prior year's total of restricted funds plus the total receipts  
18 from the tax imposed in section 1 of this act in the prior year.  
19 If a governmental unit transfers the financial responsibility of  
20 providing a service financed in whole or in part with restricted  
21 funds to another governmental unit or the state, the amount of  
22 restricted funds associated with providing the service shall be  
23 subtracted from the last prior year's total of budgeted restricted  
24 funds for the previous provider and may be added to the last prior  
25 year's total of restricted funds for the new provider. For  
26 governmental units that have consolidated, the calculations made  
27 under this section for consolidating units shall be made based on

1 the combined total of restricted funds, population, or full-time  
2 equivalent students of each governmental unit.

3 (2) In addition to the increase allowed in subsection (1)  
4 of this section, for fiscal years beginning on or after July 1,  
5 1998, and before July 1, 1999, a governmental unit may increase its  
6 budget of restricted funds no more than four percent to create or  
7 increase an existing qualified sinking fund or funds upon the  
8 affirmative vote of at least seventy-five percent of the governing  
9 body. Any unused authority granted in this subsection may not be  
10 carried forward under section 13-521.

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

15 (4) A governmental unit may exceed the applicable  
16 allowable growth percentage otherwise prescribed in this section by  
17 an amount approved by a majority of legal voters voting on the  
18 issue at a special election called for such purpose upon the  
19 recommendation of the governing body or upon the receipt by the  
20 county clerk or election commissioner of a petition requesting an  
21 election signed by at least five percent of the legal voters of the  
22 governmental unit. The recommendation of the governing body or the  
23 petition of the legal voters shall include the amount and  
24 percentage by which the governing body would increase its budgeted  
25 restricted funds for the ensuing year over and above the current  
26 year's budgeted restricted funds. The county clerk or election  
27 commissioner shall call for a special election on the issue within

1 fifteen days after the receipt of such governing body  
2 recommendation or legal voter petition. The election shall be held  
3 pursuant to the Election Act, and all costs shall be paid by the  
4 governing body. The issue may be approved on the same question as  
5 a vote to exceed the levy limits provided in section 77-3444.

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

22 Sec. 4. Original sections 13-518 and 13-519, Revised  
23 Statutes Supplement, 2001, are repealed."

24 2. On page 1, line 1, after the semicolon insert "to  
25 amend sections 13-518 and 13-519, Revised Statutes Supplement,  
26 2001;"; and in line 2 before the period insert "; to harmonize  
27 budget provisions; and to repeal the original sections".