

LEGISLATURE OF NEBRASKA

NINETY-NINTH LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 1073

Introduced by Raikes, 25

Read first time January 12, 2006

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend  
2 sections 77-121, 77-125, 77-126, 77-129, 77-2704.27,  
3 77-2704.50, 77-27,136, and 77-27,137, Reissue Revised  
4 Statutes of Nebraska, section 77-123, Revised Statutes  
5 Cumulative Supplement, 2004, and sections 77-201, 77-202,  
6 77-2704.22, and 77-3442, Revised Statutes Supplement,  
7 2005; to eliminate property taxation of personal  
8 property; to change and eliminate sales tax exemption;  
9 to change state aid amounts and tax levy limitations;  
10 to harmonize provisions; to provide an operative date;  
11 to repeal the original sections; and to outright repeal  
12 sections 77-119, 77-1201, 77-1229.01, 77-2704.14, and  
13 77-2704.40, Reissue Revised Statutes of Nebraska, section  
14 77-2704.36, Revised Statutes Cumulative Supplement, 2004,

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1                   and section 77-1229, Revised Statutes Supplement, 2005.

2   Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-121, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           77-121 Taxable property shall mean any real ~~or tangible~~  
4 ~~personal~~ property subject to tax pursuant to law and not exempt  
5 from tax.

6           Sec. 2. Section 77-123, Revised Statutes Cumulative  
7 Supplement, 2004, is amended to read:

8           77-123 Omitted property means, for the current tax year,  
9 any taxable real property that was not assessed on March 19, ~~and~~  
10 any taxable ~~tangible personal~~ property that was not assessed  
11 ~~on May 1~~. Omitted property also means any taxable real ~~or~~  
12 ~~tangible personal~~ property that was not assessed for any prior  
13 tax year. Omitted property does not include property exempt under  
14 subdivisions (1)(a) through (d) of section 77-202, listing errors  
15 of an item of property on the assessment roll of the county  
16 assessor, or clerical errors as defined in section 77-128.

17           Sec. 3. Section 77-125, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

19           77-125 Tax situs means the tax district wherein taxable  
20 real property is located, ~~or taxable tangible personal property is~~  
21 ~~located for fifty percent or more of the calendar year. Taxable~~  
22 ~~tangible personal property of a business shall be assessed at the~~  
23 ~~location of the business unless the property has acquired tax situs~~  
24 ~~elsewhere.~~

25           Sec. 4. Section 77-126, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2           77-126 Assessment means the act of listing the  
3 description of all real property, ~~and taxable tangible personal~~  
4 ~~property,~~ determining its taxability, determining its taxable  
5 value, and placing it on the assessment roll.

6           Sec. 5. Section 77-129, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8           77-129 Assessment roll means a complete and verified list  
9 of all real property and ~~the taxable tangible personal property~~  
10 ~~in a county and~~ the associated assessments as defined in section  
11 77-126. The assessment roll is described in section 77-1303.

12           Sec. 6. Section 77-201, Revised Statutes Supplement,  
13 2005, is amended to read:

14           77-201 (1) Except as provided in subsections (2) through  
15 (4) of this section, all real property in this state, not expressly  
16 exempt therefrom, shall be subject to taxation and shall be valued  
17 at its actual value.

18           (2) Agricultural land and horticultural land as defined  
19 in section 77-1359 shall constitute a separate and distinct class  
20 of property for purposes of property taxation, shall be subject  
21 to taxation, unless expressly exempt from taxation, and shall be  
22 valued at eighty percent of its actual value.

23           (3) Agricultural land and horticultural land actively  
24 devoted to agricultural or horticultural purposes which has value  
25 for purposes other than agricultural or horticultural uses and

1 which meets the qualifications for special valuation under section  
2 77-1344 shall constitute a separate and distinct class of property  
3 for purposes of property taxation, shall be subject to taxation,  
4 and shall be valued for taxation at eighty percent of its special  
5 value as defined in section 77-1343 and at eighty percent of its  
6 recapture value as defined in section 77-1343 when the land is  
7 disqualified for special valuation under section 77-1347.

8 (4) Commencing January 1, 2006, historically significant  
9 real property which meet the qualifications for historic  
10 rehabilitation valuation under sections 77-1385 to 77-1394 shall be  
11 valued for taxation as provided in such sections.

12 (5) Tangible personal property, not including motor  
13 vehicles registered for operation on the highways of this state,  
14 shall constitute a separate and distinct class of property for  
15 purposes of property taxation, ~~and shall be subject to taxation,~~  
16 ~~unless expressly exempt from property taxation.~~ and shall  
17 be valued at its net book value. Tangible personal property  
18 transferred as a gift or devise or as part of a transaction  
19 which is not a purchase shall be subject to taxation based upon  
20 the date the property was acquired by the previous owner and at  
21 the previous owner's Nebraska adjusted basis. Tangible personal  
22 property acquired as replacement property for converted property  
23 shall be subject to taxation based upon the date the converted  
24 property was acquired and at the Nebraska adjusted basis of the  
25 converted property unless insurance proceeds are payable by reason

1 of the conversion. For purposes of this subsection, (a) converted  
2 property means tangible personal property which is compulsorily or  
3 involuntarily converted as a result of its destruction in whole  
4 or in part, theft, seizure, requisition, or condemnation, or the  
5 threat or imminence thereof, and no gain or loss is recognized  
6 for federal or state income tax purposes by the holder of the  
7 property as a result of the conversion and (b) replacement property  
8 means tangible personal property acquired within two years after  
9 the close of the calendar year in which tangible personal property  
10 was converted and which is, except for date of construction or  
11 manufacture, substantially the same as the converted property.

12           Sec. 7. Section 77-202, Revised Statutes Supplement,  
13 2005, is amended to read:

14           77-202 (1) The following property shall be exempt from  
15 property taxes:

16           (a) Property of the state and its governmental  
17 subdivisions to the extent used or being developed for use by  
18 the state or governmental subdivision for a public purpose. For  
19 purposes of this subdivision, public purpose means use of the  
20 property (i) to provide public services with or without cost to the  
21 recipient, including the general operation of government, public  
22 education, public safety, transportation, public works, civil and  
23 criminal justice, public health and welfare, developments by a  
24 public housing authority, parks, culture, recreation, community  
25 development, and cemetery purposes, or (ii) to carry out the

1 duties and responsibilities conferred by law with or without  
2 consideration. Public purpose does not include leasing of property  
3 to a private party unless the lease of the property is at fair  
4 market value for a public purpose. Leases of property by a public  
5 housing authority to low-income individuals as a place of residence  
6 are for the authority's public purpose;

7 (b) Unleased property of the state or its governmental  
8 subdivisions which is not being used or developed for use for  
9 a public purpose but upon which a payment in lieu of taxes is  
10 paid for public safety, rescue, and emergency services and road  
11 or street construction or maintenance services to all governmental  
12 units providing such services to the property. Except as provided  
13 in Article VIII, section 11, of the Constitution of Nebraska,  
14 the payment in lieu of taxes shall be based on the proportionate  
15 share of the cost of providing public safety, rescue, or emergency  
16 services and road or street construction or maintenance services  
17 unless a general policy is adopted by the governing body of the  
18 governmental subdivision providing such services which provides for  
19 a different method of determining the amount of the payment in  
20 lieu of taxes. The governing body may adopt a general policy by  
21 ordinance or resolution for determining the amount of payment in  
22 lieu of taxes by majority vote after a hearing on the ordinance  
23 or resolution. Such ordinance or resolution shall nevertheless  
24 result in an equitable contribution for the cost of providing such  
25 services to the exempt property;

1                   (c) Property owned by and used exclusively for  
2 agricultural and horticultural societies;

3                   (d) Property owned by educational, religious, charitable,  
4 or cemetery organizations, or any organization for the exclusive  
5 benefit of any such educational, religious, charitable, or cemetery  
6 organization, and used exclusively for educational, religious,  
7 charitable, or cemetery purposes, when such property is not  
8 (i) owned or used for financial gain or profit to either the  
9 owner or user, (ii) used for the sale of alcoholic liquors for  
10 more than twenty hours per week, or (iii) owned or used by  
11 an organization which discriminates in membership or employment  
12 based on race, color, or national origin. For purposes of this  
13 subdivision, educational organization means (A) an institution  
14 operated exclusively for the purpose of offering regular courses  
15 with systematic instruction in academic, vocational, or technical  
16 subjects or assisting students through services relating to the  
17 origination, processing, or guarantying of federally reinsured  
18 student loans for higher education or (B) a museum or historical  
19 society operated exclusively for the benefit and education of the  
20 public. For purposes of this subdivision, charitable organization  
21 means an organization operated exclusively for the purpose of the  
22 mental, social, or physical benefit of the public or an indefinite  
23 number of persons; and

24                   (e) Household goods and personal effects not owned or  
25 used for financial gain or profit to either the owner or user.

1           (2) The increased value of land by reason of shade and  
2 ornamental trees planted along the highway shall not be taken into  
3 account in the valuation of land.

4           (3) Tangible personal property ~~which is not depreciable~~  
5 ~~tangible personal property as defined in section 77-119~~ shall be  
6 exempt from property tax.

7           (4) Motor vehicles required to be registered for  
8 operation on the highways of this state shall be exempt from  
9 payment of property taxes.

10           (5) Business and agricultural inventory shall be exempt  
11 from the personal property tax. For purposes of this subsection,  
12 business inventory includes personal property owned for purposes  
13 of leasing or renting such property to others for financial gain  
14 only if the personal property is of a type which in the ordinary  
15 course of business is leased or rented thirty days or less and  
16 may be returned at the option of the lessee or renter at any time  
17 and the personal property is of a type which would be considered  
18 household goods or personal effects if owned by an individual. All  
19 other personal property owned for purposes of leasing or renting  
20 such property to others for financial gain shall not be considered  
21 business inventory.

22           (6) Any personal property exempt pursuant to subsection  
23 (2) of section 77-4105 shall be exempt from the personal property  
24 tax.

25           (7) Livestock shall be exempt from the personal property

1 tax.

2 (8) Any personal property exempt pursuant to the Nebraska  
3 Advantage Act shall be exempt from the personal property tax.

4 Sec. 8. Section 77-2704.22, Revised Statutes Supplement,  
5 2005, is amended to read:

6 77-2704.22 ~~(1) Sales and use taxes shall not be imposed~~  
7 ~~on the gross receipts from the sale, lease, or rental and on the~~  
8 ~~storage, use, or other consumption in this state of manufacturing~~  
9 ~~machinery and equipment.~~

10 ~~(2) Sales and use taxes shall not be imposed on the gross~~  
11 ~~receipts from the sale of installation, repair, and maintenance~~  
12 ~~services performed on or with respect to manufacturing machinery~~  
13 ~~and equipment.~~

14 Sec. 9. Section 77-2704.27, Reissue Revised Statutes of  
15 Nebraska, is amended to read:

16 77-2704.27 Sales and use taxes shall not be imposed on  
17 the gross receipts from the sale, lease, or rental of, the service  
18 to, and the storage, use, or other consumption in this state of  
19 railroad rolling stock in this state whether owned by a railroad or  
20 by any other person.

21 Sec. 10. Section 77-2704.50, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23 77-2704.50 Sales and use taxes shall not be imposed  
24 on the gross receipts from the sale, lease, or rental of and  
25 the storage, use, or other consumption in this state from the

1 purchase in this state or the purchase outside this state, with  
2 title passing in this state, of materials and replacement parts  
3 and any associated labor used as or used directly in the repair  
4 and maintenance or manufacture of of installation, repair, and  
5 maintenance services performed on or with respect to railroad  
6 rolling stock, whether owned by a railroad or by any person,  
7 whether a common or contract carrier or otherwise, motor vehicles,  
8 watercraft, or aircraft engaged as common or contract carriers  
9 or the purchase in such manner of motor vehicles, watercraft, or  
10 aircraft to be used as common or contract carriers. All purchasers  
11 seeking to take advantage of the exemption shall apply to the  
12 Tax Commissioner for a common or contract carrier exemption. All  
13 common or contract carrier exemption certificates shall expire on  
14 October 31, 1986, and on October 31 every three years thereafter.  
15 All persons seeking to continue to take advantage of the common  
16 or contract carrier exemption shall apply for a new certificate at  
17 the expiration of the prior certificate. The Tax Commissioner shall  
18 notify such exemption certificate holders at least sixty days prior  
19 to the expiration date of such certificate that the certificate  
20 will expire and be null and void as of such date.

21           Sec. 11. Section 77-27,136, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23           77-27,136 The Legislature shall appropriate ~~seventeen~~  
24 million nine forty-five million eight hundred thousand dollars of  
25 all funds collected by a general sales tax and income tax for

1 aid to incorporated municipalities, ~~thirteen~~ thirty-four million  
2 five hundred thousand dollars for aid to counties, and ~~seven~~ one  
3 million eight hundred thousand dollars for aid to natural resources  
4 districts.

5           Sec. 12. Section 77-27,137, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7           77-27,137 (1) The appropriation provided for in section  
8 77-27,136 for aid to counties shall be distributed to the various  
9 county treasurers of the state.

10           (2) A tentative distribution shall be determined by  
11 dividing ~~seventeen~~ thirty-eight million dollars on the basis of  
12 the ratio of the total amount of property taxes levied by the  
13 particular county for county purposes to the total amount of  
14 property taxes levied by all counties for county purposes based on  
15 the amounts stated in the most recent certificate of taxes levied  
16 submitted by each county to the Property Tax Administrator pursuant  
17 to section 77-1613.01.

18           (3) The tentative distribution to each county computed  
19 under subsection (2) of this section shall be reduced by dividing  
20 three million five hundred thousand dollars on the basis of  
21 the ratio of the total amount of taxable value of agricultural  
22 income-producing machinery and equipment in a particular county to  
23 the total amount of taxable value of agricultural income-producing  
24 machinery and equipment in all counties based on the amounts  
25 certified by the counties to the Property Tax Administrator on the

1 certificate of taxes levied pursuant to section 77-1613.01.

2 (4) The Tax Commissioner shall determine the amount  
3 to be distributed to the various counties and certify such  
4 amounts by voucher to the Director of Administrative Services.  
5 Each amount shall be distributed in seven as nearly as possible  
6 equal monthly payments on the last business day of each month  
7 beginning in December. The State Treasurer shall, on the business  
8 day preceding the last business day of each month, notify  
9 the Director of Administrative Services of the amount of funds  
10 available in the General Fund for payment purposes. The Director  
11 of Administrative Services shall, on the last business day of  
12 each month, draw warrants against funds appropriated. The proceeds  
13 of the governmental subdivision payments received by the various  
14 county treasurers shall be credited to the general fund of the  
15 county.

16 Sec. 13. Section 77-3442, Revised Statutes Supplement,  
17 2005, is amended to read:

18 77-3442 (1) Property tax levies for the support of local  
19 governments for fiscal years beginning on or after July 1, 1998,  
20 shall be limited to the amounts set forth in this section except as  
21 provided in section 77-3444.

22 (2)(a) Except as provided in subdivision (2)(b) of this  
23 section, school districts and multiple-district school systems may  
24 levy a maximum levy of (i) one dollar and five cents per one  
25 hundred dollars of taxable valuation of property subject to the

1 levy for fiscal years 2003-04 through 2007-08 and (ii) one dollar  
2 per one hundred dollars of taxable valuation of property subject to  
3 the levy for all fiscal years except fiscal years 2003-04 through  
4 2007-08. Excluded from this limitation are amounts levied to pay  
5 for sums agreed to be paid by a school district to certificated  
6 employees in exchange for a voluntary termination of employment  
7 and amounts levied to pay for special building funds and sinking  
8 funds established for projects commenced prior to April 1, 1996,  
9 for construction, expansion, or alteration of school district  
10 buildings. For purposes of this subsection, commenced means any  
11 action taken by the school board on the record which commits  
12 the board to expend district funds in planning, constructing, or  
13 carrying out the project.

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

23 (c) For school fiscal year 2002-03 through school fiscal  
24 year 2007-08, school districts and multiple-district school systems  
25 may, upon a three-fourths majority vote of the school board of

1 the school district, the board of the unified system, or the  
2 school board of the high school district of the multiple-district  
3 school system that is not a unified system, exceed the maximum  
4 levy prescribed by subdivision (2)(a) of this section in an amount  
5 equal to the net difference between the amount of state aid that  
6 would have been provided under the Tax Equity and Educational  
7 Opportunities Support Act without the temporary aid adjustment  
8 factor and if subdivision (3) of section 79-1007.02 and subsections  
9 (2) and (5) of section 79-1008.01 had applied for the ensuing  
10 school fiscal year for the school district or multiple-district  
11 school system and the amount provided with the temporary aid  
12 adjustment factor and if subdivision (4) of section 79-1007.02  
13 and subsections (3) and (6) of section 79-1008.01 had applied.  
14 The State Department of Education shall certify to the school  
15 districts and multiple-district school systems the amount by which  
16 the maximum levy may be exceeded for the next school fiscal  
17 year pursuant to subdivision (2)(c) of this section on or before  
18 February 15 for school fiscal years 2004-05 through 2007-08.

19 (3) Community colleges may levy a maximum levy on each  
20 one hundred dollars of taxable property subject to the levy of  
21 seven cents, plus amounts allowed under subsection (7) of section  
22 85-1536.01, except that any community college whose valuation per  
23 reported aid equivalent student as defined in section 85-1503 was  
24 less than eighty-two percent of the average valuation per statewide  
25 reimbursable reported aid equivalent total as defined in section

1 85-1503 for all community colleges for fiscal year 1997-98 may levy  
2 up to an additional one-half cent for each of fiscal years 2005-06  
3 and 2006-07 upon a three-fourths majority vote of the board.

4 (4) Natural resources districts may levy a maximum levy  
5 of four and one-half cents per one hundred dollars of taxable  
6 valuation of property subject to the levy. Natural resources  
7 districts shall also have the power and authority to levy a  
8 tax equal to the dollar amount by which their restricted funds  
9 budgeted to administer and implement ground water management  
10 activities and integrated management activities under the Nebraska  
11 Ground Water Management and Protection Act exceed their restricted  
12 funds budgeted to administer and implement ground water management  
13 activities and integrated management activities for FY2003-04, not  
14 to exceed one cent on each one hundred dollars of taxable valuation  
15 annually on all of the taxable property within the district.

16 (5) Educational service units may levy a maximum levy of  
17 one and one-half cents per one hundred dollars of taxable valuation  
18 of property subject to the levy.

19 (6)(a) Incorporated cities and villages which are not  
20 within the boundaries of a municipal county may levy a maximum levy  
21 of forty-five cents per one hundred dollars of taxable valuation  
22 of property subject to the levy plus an additional five cents per  
23 one hundred dollars of taxable valuation to provide financing for  
24 the municipality's share of revenue required under an agreement  
25 or agreements executed pursuant to the Interlocal Cooperation Act

1 or the Joint Public Agency Act. The maximum levy shall include  
2 amounts levied to pay for sums to support a library pursuant  
3 to section 51-201, museum pursuant to section 51-501, visiting  
4 community nurse, home health nurse, or home health agency pursuant  
5 to section 71-1637, or statue, memorial, or monument pursuant to  
6 section 80-202.

7 (b) Incorporated cities and villages which are within the  
8 boundaries of a municipal county may levy a maximum levy of ninety  
9 cents per one hundred dollars of taxable valuation of property  
10 subject to the levy. The maximum levy shall include amounts paid  
11 to a municipal county for county services, amounts levied to pay  
12 for sums to support a library pursuant to section 51-201, a museum  
13 pursuant to section 51-501, a visiting community nurse, home health  
14 nurse, or home health agency pursuant to section 71-1637, or a  
15 statue, memorial, or monument pursuant to section 80-202.

16 (7) Sanitary and improvement districts which have been in  
17 existence for more than five years may levy a maximum levy of ~~forty~~  
18 forty-three cents per one hundred dollars of taxable valuation  
19 of property subject to the levy, and sanitary and improvement  
20 districts which have been in existence for five years or less shall  
21 not have a maximum levy. Unconsolidated sanitary and improvement  
22 districts which have been in existence for more than five years and  
23 are located in a municipal county may levy a maximum of ~~eighty-five~~  
24 ninety-one cents per hundred dollars of taxable valuation of  
25 property subject to the levy.

1           (8) Counties may levy or authorize a maximum levy of  
2 fifty cents per one hundred dollars of taxable valuation of  
3 property subject to the levy, except that five cents per one  
4 hundred dollars of taxable valuation of property subject to the  
5 levy may only be levied to provide financing for the county's  
6 share of revenue required under an agreement or agreements executed  
7 pursuant to the Interlocal Cooperation Act or the Joint Public  
8 Agency Act. The maximum levy shall include amounts levied to pay  
9 for sums to support a library pursuant to section 51-201 or museum  
10 pursuant to section 51-501. The county may allocate up to fifteen  
11 cents of its authority to other political subdivisions subject  
12 to allocation of property tax authority under subsection (1) of  
13 section 77-3443 and not specifically covered in this section to  
14 levy taxes as authorized by law which do not collectively exceed  
15 fifteen cents per one hundred dollars of taxable valuation on any  
16 parcel or item of taxable property. The county may allocate to  
17 one or more other political subdivisions subject to allocation  
18 of property tax authority by the county under subsection (1) of  
19 section 77-3443 some or all of the county's five cents per one  
20 hundred dollars of valuation authorized for support of an agreement  
21 or agreements to be levied by the political subdivision for the  
22 purpose of supporting that political subdivision'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. If an  
25 allocation by a county would cause another county to exceed its

1 levy authority under this section, the second county may exceed the  
2 levy authority in order to levy the amount allocated.

3 (9) Municipal counties may levy or authorize a maximum  
4 levy of one dollar per one hundred dollars of taxable valuation  
5 of property subject to the levy. The municipal county may allocate  
6 levy authority to any political subdivision or entity subject to  
7 allocation under section 77-3443.

8 (10) Property tax levies for judgments, except judgments  
9 or orders from the Commission of Industrial Relations, obtained  
10 against a political subdivision which require or obligate a  
11 political subdivision to pay such judgment, to the extent such  
12 judgment is not paid by liability insurance coverage of a  
13 political subdivision, for preexisting lease-purchase contracts  
14 approved prior to July 1, 1998, for bonded indebtedness approved  
15 according to law and secured by a levy on property, and for  
16 payments by a public airport to retire interest-free loans from the  
17 Department of Aeronautics in lieu of bonded indebtedness at a lower  
18 cost to the public airport are not included in the levy limits  
19 established by this section.

20 (11) The limitations on tax levies provided in this  
21 section are to include all other general or special levies  
22 provided by law. Notwithstanding other provisions of law, the  
23 only exceptions to the limits in this section are those provided by  
24 or authorized by sections 77-3442 to 77-3444.

25 (12) Tax levies in excess of the limitations in this

1 section shall be considered unauthorized levies under section  
2 77-1606 unless approved under section 77-3444.

3 (13) For purposes of sections 77-3442 to 77-3444,  
4 political subdivision means a political subdivision of this state  
5 and a county agricultural society.

6 Sec. 14. This act becomes operative on January 1, 2007.

7 Sec. 15. Original sections 77-121, 77-125, 77-126,  
8 77-129, 77-2704.27, 77-2704.50, 77-27,136, and 77-27,137, Reissue  
9 Revised Statutes of Nebraska, section 77-123, Revised Statutes  
10 Cumulative Supplement, 2004, and sections 77-201, 77-202,  
11 77-2704.22, and 77-3442, Revised Statutes Supplement, 2005, are  
12 repealed.

13 Sec. 16. The following sections are outright repealed:  
14 Sections 77-119, 77-1201, 77-1229.01, 77-2704.14, and 77-2704.40,  
15 Reissue Revised Statutes of Nebraska, section 77-2704.36, Revised  
16 Statutes Cumulative Supplement, 2004, and section 77-1229, Revised  
17 Statutes Supplement, 2005.