

AMENDMENTS TO LB 701

Introduced by Louden, 49

1 1. Strike the original sections and all amendments
2 thereto and insert the following sections:

3 Section 1. The Riparian Vegetation Management Task Force
4 is created. The Governor shall appoint the members of the task
5 force. The members shall include one surface water project
6 representative from each river basin that has been determined
7 to be fully appropriated pursuant to section 46-714 or designated
8 as overappropriated pursuant to section 46-713 by the Department
9 of Natural Resources; one representative from the Department of
10 Agriculture, the Department of Natural Resources, the office of
11 the Governor, the office of the State Forester, the Game and Parks
12 Commission, and the University of Nebraska; two representatives
13 nominated by the Nebraska Association of Resources Districts; two
14 representatives nominated by the Nebraska Weed Control Association;
15 and one riparian landowner from each of the state's congressional
16 districts. In addition to such members, any member of the Natural
17 Resources Committee of the Legislature may serve as a member of the
18 task force at his or her option. This section terminates on June
19 30, 2009.

20 Sec. 2. The Riparian Vegetation Management Task Force, in
21 consultation with appropriate federal agencies, shall develop and
22 prioritize vegetation management goals and objectives and develop
23 plans and policies to achieve such goals and objectives. The

1 task force shall convene within thirty days after the appointment
2 of the members is complete to elect a chairperson and conduct
3 such other business as deemed necessary. The efforts of the task
4 force shall be initially directed toward river basins designated
5 by the Department of Natural Resources as fully appropriated or
6 overappropriated. Task force meetings shall be held in communities
7 within the Republican and Platte River basins. The task force
8 shall make preliminary recommendations to the Governor and the
9 Legislature regarding funding and legislation needed to achieve its
10 goals on or before December 15, 2007, and each year thereafter,
11 with a final report due prior to June 30, 2009. It is the
12 intent of the Legislature that expenses of the task force be paid
13 from funds appropriated for this legislative bill and shall not
14 exceed twenty-five thousand dollars per fiscal year. This section
15 terminates on June 30, 2009.

16 Sec. 3. Section 2-945.01, Revised Statutes Cumulative
17 Supplement, 2006, is amended to read:

18 2-945.01 Sections 2-945.01 to 2-966 and sections 1 and 2
19 of this act shall be known and may be cited as the Noxious Weed
20 Control Act.

21 Sec. 4. Section 2-958.02, Revised Statutes Cumulative
22 Supplement, 2006, is amended to read:

23 2-958.02 (1) From funds available in the Noxious Weed and
24 Invasive Plant Species Assistance Fund, the director may administer
25 a grant program to assist local control authorities and other weed
26 management entities in the cost of implementing and maintaining
27 noxious weed control programs and in addressing special weed

1 control problems as provided in this section.

2 (2) The director shall receive applications by local
3 control authorities and weed management entities for assistance
4 under this subsection ~~section~~ and, in consultation with the
5 advisory committee created under section 2-965.01, award grants
6 for any of the following eligible purposes:

7 (a) To conduct applied research to solve locally
8 significant weed management problems;

9 (b) To demonstrate innovative control methods or land
10 management practices which have the potential to reduce landowner
11 costs to control noxious weeds or improve the effectiveness of
12 noxious weed control;

13 (c) To encourage the formation of weed management
14 entities;

15 (d) To respond to introductions or infestations of
16 invasive plants that threaten or potentially threaten the
17 productivity of cropland and rangeland over a wide area;

18 (e) To respond to introductions and infestations of
19 invasive plant species that threaten or potentially threaten the
20 productivity and biodiversity of wildlife and fishery habitats on
21 public and private lands;

22 (f) To respond to special weed control problems involving
23 weeds not included in the list of noxious weeds promulgated by
24 rule and regulation of the director if the director has approved a
25 petition to bring such weeds under the county control program;

26 (g) To conduct monitoring or surveillance activities
27 to detect, map, or determine the distribution of invasive plant

1 species and to determine susceptible locations for the introduction
2 or spread of invasive plant species; and

3 (h) To conduct educational activities.

4 ~~(2)~~ (3) The director shall select and prioritize
5 applications for assistance under ~~this~~ subsection (2) of this
6 section based on the following considerations:

7 (a) The seriousness of the noxious weed or invasive plant
8 problem or potential problem addressed by the project;

9 (b) The ability of the project to provide timely
10 intervention to save current and future costs of control and
11 eradication;

12 (c) The likelihood that the project will prevent or
13 resolve the problem or increase knowledge about resolving similar
14 problems in the future;

15 (d) The extent to which the project will leverage federal
16 funds and other nonstate funds;

17 (e) The extent to which the applicant has made progress
18 in addressing noxious weed or invasive plant problems;

19 (f) The extent to which the project will provide a
20 comprehensive approach to the control or eradication of noxious
21 weeds;

22 (g) The extent to which the project will reduce the total
23 population or area of infestation of a noxious weed;

24 (h) The extent to which the project uses the principles
25 of integrated vegetation management and sound science; and

26 (i) Such other factors that the director determines to be
27 relevant.

1 (4) The director shall receive applications for grants
2 under this subsection and shall award grants to recipients and
3 programs eligible under this subsection. Beginning in fiscal year
4 2007-08, it is the intent of the Legislature to appropriate
5 two million dollars annually to the Noxious Weed and Invasive
6 Plant Species Assistance Fund for the management of vegetation
7 within the banks of a natural stream or within one hundred
8 feet of the banks of a channel of any natural stream. Such
9 funds shall only be used to pay for activities and equipment
10 as part of vegetation management programs that have as their
11 primary objective improving conveyance of streamflow in natural
12 streams. Grants from funds appropriated as provided in this
13 subsection shall be disbursed only to weed management entities,
14 including local weed control authorities and natural resources
15 districts, whose territory includes one or more fully appropriated
16 or overappropriated river basins as designated by the Department
17 of Natural Resources with priority for the first year given
18 to fully appropriated river basins that are the subject of
19 an interstate compact or decree. The Nebraska Game and Parks
20 Commission shall assist grant recipients in implementing grant
21 projects under this subsection, and interlocal agreements under the
22 Interlocal Cooperation Act or the Joint Public Agency Act shall be
23 utilized whenever possible in carrying out the grant projects. This
24 subsection terminates June 30, 2009.

25 ~~(3)~~ (5) Nothing in this section shall be construed to
26 relieve control authorities of their duties and responsibilities
27 under the Noxious Weed Control Act or the duty of a person to

1 control the spread of noxious weeds on lands owned and controlled
2 by him or her.

3 ~~(4)~~ (6) The Department of Agriculture may adopt and
4 promulgate necessary rules and regulations to carry out this
5 section.

6 Sec. 5. Section 2-3202, Revised Statutes Cumulative
7 Supplement, 2006, is amended to read:

8 2-3202 For purposes of Chapter 2, article 32, and
9 sections 6 to 8 of this act unless the context otherwise requires:

10 (1) Commission means the Nebraska Natural Resources
11 Commission;

12 (2) Natural resources district or district means a
13 natural resources district operating pursuant to Chapter 2, article
14 32;

15 (3) Board means the board of directors of a district;

16 (4) Director means a member of the board;

17 (5) Other special-purpose districts means rural
18 water districts, drainage districts, reclamation districts, and
19 irrigation districts;

20 (6) Manager means the chief executive hired by a majority
21 vote of the board to be the supervising officer of the district;
22 and

23 (7) Department means the Department of Natural Resources.

24 Sec. 6. In addition to other powers authorized by law,
25 the board of a district with jurisdiction that includes a river
26 subject to an interstate compact among three or more states and
27 that also includes one or more irrigation districts within the

1 compact river basin may issue negotiable bonds and refunding bonds
2 of the district and entitled river flow enhancement bonds, with
3 terms determined appropriate by the board, payable by (1) funds
4 granted to such district by the state or federal government for
5 one or more qualified projects, (2) the occupation tax authorized
6 by section 8 of this act, or (3) the levy authorized by section
7 2-3231. The district may issue the bonds or refunding bonds
8 directly or such bonds may be issued to any joint entity as defined
9 in section 13-803 or to any joint public agency as defined in
10 section 13-2503 in connection with any joint project which is to be
11 owned, operated, or financed by the joint entity or joint public
12 agency for the benefit of the district. For the payment of such
13 bonds or refunding bonds, the district may pledge one or more
14 permitted payment sources.

15 Sec. 7. The proceeds of bonds issued pursuant to section
16 6 of this act may be used to pay costs of: (1) Acquisition and
17 ownership of water rights in accordance with Chapter 46, article
18 6, and Chapter 46, article 2, including storage water rights, with
19 respect to a river or any of its tributaries; (2) acquisition by
20 purchase or lease or the administration and management, pursuant to
21 mutual agreement, of canals and other works, including reservoirs,
22 constructed for irrigation from a river or any of its tributaries;
23 (3) vegetation management, including but not limited to, the
24 removal of invasive species in or near a river or any of its
25 tributaries; or (4) the augmentation of river flows.

26 Sec. 8. (1) The district may levy an occupation tax
27 upon irrigation of agricultural lands within such district on an

1 annual basis, not to exceed ten dollars per irrigated acre, for
2 the purpose of repaying principal and interest on any bonds or
3 refunding bonds issued pursuant to section 6 of this act for one or
4 more projects under section 7 of this act.

5 (2) Any such occupation tax shall remain in effect so
6 long as the district has bonds outstanding which have been issued
7 stating such occupation tax as an available source for payment.

8 (3) Such occupation taxes shall be collected and
9 accounted for by the county treasurer at the same time as general
10 real estate taxes, and such occupation taxes shall be and remain a
11 perpetual lien against such real estate until paid.

12 (4) Such lien shall be inferior only to general taxes
13 levied by political subdivisions of the state. When such occupation
14 taxes have become delinquent and the real property on which the
15 irrigation took place has not been offered at any tax sale, the
16 district may proceed in district court in the county in which the
17 real estate is situated to foreclose in its own name the lien
18 in the same manner and with like effect as a foreclosure of a
19 real estate mortgage, except that sections 77-1903 to 77-1917 shall
20 govern when applicable.

21 Sec. 9. Section 2-3225, Revised Statutes Cumulative
22 Supplement, 2006, is amended to read:

23 2-3225 (1)(a) Each district shall have the power and
24 authority to levy a tax of not to exceed four and one-half cents
25 on each one hundred dollars of taxable valuation annually on all of
26 the taxable property within such district unless a higher levy is
27 authorized pursuant to section 77-3444.

1 (b) Each district shall also have the power and authority
2 to levy a tax equal to the dollar amount by which its restricted
3 funds budgeted to administer and implement ground water management
4 activities and integrated management activities under the Nebraska
5 Ground Water Management and Protection Act exceed its restricted
6 funds budgeted to administer and implement ground water management
7 activities and integrated management activities for FY2003-04, not
8 to exceed one cent on each one hundred dollars of taxable valuation
9 annually on all of the taxable property within the district.

10 (c) In addition to the power and authority granted in
11 subdivisions (1) (a) and (b) of this section, each district located
12 in a river basin, subbasin, or reach that has been determined
13 to be fully appropriated pursuant to section 46-714 or designated
14 overappropriated pursuant to section 46-713 by the Department of
15 Natural Resources shall also have the power and authority to
16 levy a tax equal to the dollar amount by which its restricted
17 funds budgeted to administer and implement ground water management
18 activities and integrated management activities under the Nebraska
19 Ground Water Management and Protection Act exceed its restricted
20 funds budgeted to administer and implement ground water management
21 activities and integrated management activities for FY2005-06, not
22 to exceed three cents on each one hundred dollars of taxable
23 valuation on all of the taxable property within the district for
24 fiscal year 2006-07 and ~~not to exceed two cents on each one~~
25 ~~hundred dollars of taxable valuation annually on all of the taxable~~
26 ~~property within the district for fiscal years 2007-08 and 2008-09.~~
27 and each fiscal year thereafter through fiscal year 2011-12.

1 (d) In addition to the power and authority granted in
2 subdivisions (a) through (c) of this subsection, a district with
3 jurisdiction that includes a river subject to an interstate compact
4 among three or more states and that also includes one or more
5 irrigation districts within the compact river basin may annually
6 levy a tax not to exceed ten cents per one hundred dollars of
7 taxable valuation of all taxable property in the district for
8 the payment of principal and interest on bonds and refunding
9 bonds issued pursuant to section 6 of this act. Such levy is
10 not includable in the computation of other limitations upon the
11 district's tax levy.

12 (2) The proceeds of such tax shall be used, together with
13 any other funds which the district may receive from any source, for
14 the operation of the district. When adopted by the board, the levy
15 shall be certified by the secretary to the county clerk of each
16 county which in whole or in part is included within the district.
17 Such levy shall be handled by the counties in the same manner
18 as other levies, and proceeds shall be remitted to the district
19 treasurer. Such levy shall not be considered a part of the general
20 county levy and shall not be considered in connection with any
21 limitation on levies of such counties.

22 Sec. 10. Section 2-3231, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 2-3231 Each district shall have the power and authority
25 to:

26 (1) Contract for the construction, preservation,
27 operation, and maintenance of tunnels, reservoirs, regulating or

1 reregulating basins, diversion works and canals, dams, drains,
2 drainage systems, or other projects for a purpose mentioned in
3 section 2-3229, and necessary works incident thereto, and to hold
4 the federal government or any agency thereof free from liability
5 arising from any construction;

6 (2) Contract with the United States for a water supply
7 and water distribution and drainage systems under any Act of
8 Congress providing for or permitting such contract;

9 (3) Acquire by purchase, lease, or otherwise mutually
10 arrange to administer and manage any project works undertaken by
11 the United States or any of its agencies, or by this state or
12 any of its agencies; ~~Provided,~~ except that this section shall
13 not apply to any project being administered or managed by any
14 public power district, public power and irrigation district, or
15 metropolitan utilities district; and ~~reclamation district, or~~
16 ~~irrigation district, and~~

17 (4) Act as agent of the United States, or any of its
18 agencies, or for this state or any of its agencies, in connection
19 with the acquisition, construction, operation, maintenance or
20 management of any project within its boundaries.

21 Sec. 11. Section 13-808, Revised Statutes Cumulative
22 Supplement, 2006, is amended to read:

23 13-808 (1) Any joint entity may issue such types of bonds
24 as its governing body may determine subject only to any agreement
25 with the holders of outstanding bonds, including bonds as to which
26 the principal and interest are payable exclusively from all or a
27 portion of the revenue from one or more projects, from one or more

1 revenue-producing contracts, including securities acquired from any
2 person, bonds issued by any qualified public agency under the
3 Public Facilities Construction and Finance Act, or leases made by
4 the joint entity with any person, including any of those public
5 agencies which are parties to the agreement creating the joint
6 entity, or from its revenue generally or which may be additionally
7 secured by a pledge of any grant, subsidy, or contribution from any
8 person or a pledge of any income or revenue, funds, or money of the
9 joint entity from any source whatsoever or a mortgage or security
10 interest in any real or personal property, commodity, product, or
11 service or interest therein.

12 (2) Any bonds issued by such joint entity shall be
13 issued on behalf of those public agencies which are parties to
14 the agreement creating such joint entity and shall be authorized
15 to be issued for the specific purpose or purposes for which
16 the joint entity has been created. Such specific purposes may
17 include, but shall not be limited to, joint projects authorized by
18 the Public Facilities Construction and Finance Act; solid waste
19 collection, management, and disposal; waste recycling; sanitary
20 sewage treatment and disposal; public safety communications;
21 correctional facilities; water treatment plants and distribution
22 systems; drainage systems; flood control projects; fire protection
23 services; ground water quality management and control; river flow
24 enhancement; education and postsecondary education; hospital and
25 other health care services; bridges, roads, and streets; and law
26 enforcement.

27 (3) As an alternative to issuing bonds for financing

1 public safety communication projects, any joint entity may enter
2 into a financing agreement with the Nebraska Investment Finance
3 Authority for such purpose.

4 (4) Any joint entity formed for purposes of providing or
5 assisting with the provision of public safety communications may
6 enter into an agreement with any other joint entity relating to
7 (a) the operation, maintenance, or management of the property or
8 facilities of such joint entity or (b) the operation, maintenance,
9 or management of the property or facilities of such other joint
10 entity.

11 Sec. 12. Section 13-2530, Revised Statutes Cumulative
12 Supplement, 2006, is amended to read:

13 13-2530 (1) Any joint public agency may issue such types
14 of bonds as its board may determine subject only to any agreement
15 with the holders of outstanding bonds, including bonds as to which
16 the principal and interest are payable exclusively from all or
17 a portion of the revenue from one or more projects, from one
18 or more revenue-producing contracts, including securities acquired
19 from any person, bonds issued by any qualified public agency under
20 the Public Facilities Construction and Finance Act, or leases made
21 by the joint public agency with any person, including any of
22 the public agencies which are parties to the agreement creating
23 the joint public agency, or from its revenue generally or which
24 may be additionally secured by a pledge of any grant, subsidy,
25 or contribution from any person or a pledge of any income or
26 revenue, funds, or money of the joint public agency from any
27 source whatsoever or a mortgage or security interest in any real

1 or personal property, commodity, product, or service or interest
2 therein.

3 (2) Any bonds issued by such joint public agency shall
4 be issued on behalf of the joint public agency solely for the
5 specific purpose or purposes for which the joint public agency has
6 been created. Such specific purposes may include, but shall not
7 be limited to, joint projects authorized by the Public Facilities
8 Construction and Finance Act; solid waste collection, management,
9 and disposal; waste recycling; sanitary sewage treatment and
10 disposal; public safety communications; correctional facilities;
11 water treatment plants and distribution systems; drainage systems;
12 flood control projects; fire protection services; ground water
13 quality management and control; river flow enhancement; education
14 and postsecondary education; hospital and other health care
15 services; bridges, roads, and streets; and law enforcement.

16 (3) As an alternative to issuing bonds for financing
17 public safety communication projects, any joint public agency may
18 enter into a financing agreement with the Nebraska Investment
19 Finance Authority for such purpose.

20 (4) Any joint public agency formed for purposes of
21 providing or assisting with the provision of public safety
22 communications may enter into an agreement with any other joint
23 public agency relating to (a) the operation, maintenance, or
24 management of the property or facilities of such joint public
25 agency or (b) the operation, maintenance, or management of the
26 property or facilities of such other joint public agency.

27 Sec. 13. Section 46-229.04, Revised Statutes Cumulative

1 Supplement, 2006, is amended to read:

2 46-229.04 (1) At ~~such~~ a hearing held pursuant to section
3 46-229.03, the verified field investigation report of an employee
4 of the department, or such other report or information that
5 is relied upon by the department to reach the preliminary
6 determination of nonuse, shall be prima facie evidence for the
7 forfeiture and annulment of such water appropriation. If no person
8 appears at the hearing, such water appropriation or unused part
9 thereof shall be declared forfeited and annulled. If an interested
10 person appears and contests the same, the department shall hear
11 evidence, and if it appears that such water has not been put to a
12 beneficial use or has ceased to be used for such purpose for more
13 than five consecutive years, the same shall be declared canceled
14 and annulled unless the department finds that (a) there has been
15 sufficient cause for such nonuse as provided for in subsection (2),
16 (3), or (4) of this section or (b) subsection (5) or (6) of this
17 section applies.

18 (2) Sufficient cause for nonuse shall be deemed to exist
19 for up to thirty consecutive years if such nonuse was caused by the
20 unavailability of water for that use. For a river basin, subbasin,
21 or reach that has been designated as overappropriated pursuant
22 to section 46-713 or determined by the department to be fully
23 appropriated pursuant to section 46-714, the period of time within
24 which sufficient cause for nonuse because of the unavailability
25 of water may be deemed to exist may be extended beyond thirty
26 years by the department upon petition therefor by the owner of
27 the appropriation if the department determines that an integrated

1 management plan being implemented in the river basin, subbasin, or
2 reach involved is likely to result in restoration of a usable water
3 supply for the appropriation.

4 (3) Sufficient cause for nonuse shall be deemed to exist
5 indefinitely if such nonuse was the result of one or more of the
6 following:

7 (a) For any tract of land under separate ownership, the
8 available supply was used but on only part of the land under the
9 appropriation because of an inadequate water supply;

10 (b) The appropriation is a storage appropriation and
11 there was an inadequate water supply to provide the water for the
12 storage appropriation or less than the full amount of the storage
13 appropriation was needed to keep the reservoir full; or

14 (c) The appropriation is a storage-use appropriation and
15 there was an inadequate water supply to provide the water for the
16 appropriation or use of the storage water was unnecessary because
17 of climatic conditions.

18 (4) Sufficient cause for nonuse shall be deemed to exist
19 for up to fifteen consecutive years if such nonuse was a result of
20 one or more of the following:

21 (a) Federal, state, or local laws, rules, or regulations
22 temporarily prevented or restricted such use;

23 (b) Use of the water was unnecessary because of climatic
24 conditions;

25 (c) Circumstances were such that a prudent person,
26 following the principles of good husbandry, would not have been
27 expected to use the water;

1 (d) The works, diversions, or other facilities essential
2 to use the water were destroyed by a cause not within the control
3 of the owner of the appropriation and good faith efforts to repair
4 or replace the works, diversions, or facilities have been and are
5 being made;

6 (e) The owner of the appropriation was in active
7 involuntary service in the armed forces of the United States
8 or was in active voluntary service during a time of crisis;

9 (f) Legal proceedings prevented or restricted use of the
10 water; or

11 (g) The land subject to the appropriation is under
12 an acreage reserve program or production quota or is otherwise
13 withdrawn from use as required for participation in any federal or
14 state program or such land previously was under such a program but
15 currently is not under such a program and there have been not more
16 than five consecutive years of nonuse on that land since that land
17 was last under that program.

18 The department may specify by rule and regulation other
19 circumstances that shall be deemed to constitute sufficient cause
20 for nonuse for up to fifteen years.

21 (5) When an appropriation is held in the name of an
22 irrigation district, a reclamation district, a public power and
23 irrigation district, ~~or~~ a mutual irrigation company or canal
24 company, or the United States Bureau of Reclamation and the
25 director determines that water under that appropriation has not
26 been used on a specific parcel of land for more than five years and
27 that no sufficient cause for such nonuse exists, the right to use

1 water under that appropriation on that parcel shall be terminated
2 and notice of the termination shall be posted on the department's
3 web site and shall be given in the manner provided in subsection
4 (2), (3), or (4) of section 46-229.03. The district or company
5 holding such right shall have five years after the determination,
6 or five years after an order of cancellation issued by the
7 department following the filing of a voluntary relinquishment of
8 the water appropriation that has been signed by the landowner and
9 the appropriator of record, to assign the right to use that portion
10 of the appropriation to other land within the district or the
11 area served by the company, to file an application for a transfer
12 in accordance with section 46-290, or to transfer the right in
13 accordance with sections 46-2,127 to 46-2,129. The department
14 shall issue its order of cancellation within sixty days after
15 receipt of the voluntary relinquishment unless the relinquishment
16 is conditioned by the landowner upon an action of a governmental
17 agency. If the relinquishment contains such a provision, the
18 department shall issue its order of cancellation within sixty days
19 after receipt of notification that such action has been completed.
20 The department shall be notified of any such assignment within
21 thirty days after such assignment. If the district or company does
22 not assign the right to use that portion of the appropriation to
23 other land, does not file an application for a transfer within the
24 five-year period, or does not notify the department within thirty
25 days after any such assignment, that portion of the appropriation
26 shall be canceled without further proceedings by the department
27 and the district or company involved shall be so notified by the

1 department. During the time within which assignment of a portion
2 of an appropriation is pending, the allowable diversion rate for
3 the appropriation involved shall be reduced, as necessary, to avoid
4 inconsistency with the rate allowed by section 46-231 or with any
5 greater rate previously approved for such appropriation by the
6 director in accordance with section 46-229.06.

7 (6) When it is determined by the director that an
8 appropriation, for which the location of use has been temporarily
9 transferred in accordance with sections 46-290 to 46-294, has not
10 been used at the new location for more than five years and that
11 no sufficient cause for such nonuse exists, the right to use that
12 appropriation at the temporary location of use shall be terminated.
13 Notice of that termination shall be posted on the department's
14 web site and shall be given in the manner provided in subsection
15 (2), (3), or (4) of section 46-229.03. The right to reinitiate
16 use of that appropriation at the location of use prior to the
17 temporary transfer shall continue to exist for five years after the
18 director's determination, but if such use is not reinitiated at
19 that location within such five-year period, the appropriation shall
20 be subject to cancellation in accordance with sections 46-229 to
21 46-229.04.

22 (7) If at the time of a hearing conducted in accordance
23 with subsection (1) of this section there is an application for
24 incidental or intentional underground water storage pending before
25 the department and filed by the owner of the appropriation, the
26 proceedings shall be consolidated.

27 Sec. 14. Section 46-601.01, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 46-601.01 For purposes of Chapter 46, article 6:

3 ~~(1)~~ (1)(a) Water well means any excavation that is
4 drilled, cored, bored, washed, driven, dug, jetted, or otherwise
5 constructed for the purpose of exploring for ground water,
6 monitoring ground water, utilizing the geothermal properties of
7 the ground, obtaining hydrogeologic information, or extracting
8 water from or injecting fluid as defined in section 81-1502 into
9 the underground water reservoir.

10 (b) Water well includes any excavation made for any
11 purpose if ground water flows into the excavation under natural
12 pressure and a pump or other device is placed in the excavation
13 for the purpose of withdrawing water from the excavation for
14 irrigation. For such excavations, construction means placing a pump
15 or other device into the excavation for the purpose of withdrawing
16 water for irrigation.

17 (c) Water well does not include (i) any excavation
18 made for obtaining or prospecting for oil or natural gas or for
19 inserting media to repressure oil or natural gas bearing formations
20 regulated by the Nebraska Oil and Gas Conservation Commission or
21 (ii) any structure requiring a permit by the Department of Natural
22 Resources used to exercise surface water appropriation; and

23 (2) Common carrier means any carrier of water including a
24 pipe, canal, ditch, or other means of piping or adjoining water for
25 irrigation purposes.

26 Sec. 15. Section 46-602, Revised Statutes Cumulative
27 Supplement, 2006, is amended to read:

1 46-602 (1) Each water well completed in this state on
2 or after July 1, 2001, excluding test holes and dewatering wells
3 to be used for less than ninety days, shall be registered with
4 the Department of Natural Resources as provided in this section
5 within sixty days after completion of construction of the water
6 well. The water well contractor as defined in section 46-1213
7 constructing the water well, or the owner of the water well if
8 the owner constructed the water well, shall file the registration
9 on a form made available by the department and shall also file
10 with the department the information from the well log required
11 pursuant to section 46-1241. The department shall, by January 1,
12 2002, provide water well contractors with the option of filing such
13 registration forms electronically. No signature shall be required
14 on forms filed electronically. The fee required by subsection (3)
15 of section 46-1224 shall be the source of funds for any required
16 fee to a contractor which provides the on-line services for such
17 registration. Any discount in the amount paid the state by a credit
18 card, charge card, or debit card company or a third-party merchant
19 bank for such registration fees shall be deducted from the portion
20 of the registration fee collected pursuant to section 46-1224.

21 (2)(a) If the newly constructed water well is a
22 replacement water well, the registration form shall include
23 (i) the registration number of the water well being replaced,
24 if applicable, and (ii) the date the original water well was
25 decommissioned or a certification that the water well will be
26 decommissioned within one hundred eighty days or a certification
27 that the original water well will be modified and equipped to

1 pump fifty gallons per minute or less and will be used only for
2 livestock, monitoring, observation, or any other nonconsumptive
3 use or de ~~minimus~~ minimis use approved by the applicable natural
4 resources district.

5 (b) For purposes of this section, replacement water well
6 means a water well which is constructed to provide water for
7 the same purpose as the original water well and is operating in
8 accordance with any applicable permit from the department and any
9 applicable rules and regulations of the natural resources district
10 and, if the purpose is for irrigation, the replacement water well
11 delivers water to the same tract of land served by the original
12 water well and (i) replaces an ~~abandoned~~ decommissioned water
13 well within ~~three years~~ one hundred eighty days after the last
14 ~~operation~~ decommissioning of the ~~abandoned~~ original water well, and
15 the original water well is decommissioned either before or within
16 one hundred eighty days after such construction, (ii) replaces a
17 water well that has not been ~~abandoned~~ decommissioned but will not
18 be used after construction of the new water well and the original
19 water well will be decommissioned within one hundred eighty days
20 after such construction, except that in the case of a municipal
21 water well, the original municipal water well may be used after
22 construction of the new water well but shall be decommissioned
23 within one year after completion of the replacement water well, or
24 (iii) the original water well will continue to be used but will
25 be modified and equipped within one hundred eighty days after such
26 construction of the replacement water well to pump fifty gallons
27 per minute or less and will be used only for livestock, monitoring,

1 observation, or any other nonconsumptive or de ~~minimus~~ minimis use
2 ~~and~~ approved by the applicable natural resources district.

3 (c) No water well shall be registered as a replacement
4 water well until the Department of Natural Resources has received
5 a properly completed notice of decommissioning for the water well
6 being replaced on a form made available by the department, or
7 properly completed notice, prepared in accordance with subsection
8 (7) of this section, of the modification and equipping of the
9 original water well to pump fifty gallons per minute or less
10 for use only for livestock, monitoring, observation, or any other
11 nonconsumptive or de ~~minimus~~ minimis use approved by the applicable
12 natural resources district. Such notices, as required, shall be
13 completed by (i) the water well contractor as defined in section
14 46-1213 who decommissions the water well or modifies and equips
15 the water well, (ii) the pump installation contractor as defined
16 in section 46-1209 who decommissions the water well or modifies
17 and equips the water well, or (iii) the owner if the owner
18 decommissions a driven sandpoint well which is on land owned by him
19 or her for farming, ranching, or agricultural purposes or as his
20 or her place of abode. The Department of Health and Human Services
21 Regulation and Licensure shall, by rule and regulation, determine
22 which contractor or owner shall be responsible for such notice
23 in situations in which more than one contractor or owner may be
24 required to provide notice under this subsection.

25 (3) For a series of two or more water wells completed and
26 pumped into a common carrier as part of a single site plan for
27 irrigation purposes, a registration form and a detailed site plan

1 shall be filed for each water well. The registration form shall
2 include the registration numbers of other water wells included in
3 the series if such water wells are already registered.

4 (4) A series of water wells completed for purposes
5 of installation of a ground heat exchanger for a structure
6 for utilizing the geothermal properties of the ground shall be
7 considered as one water well. One registration form and a detailed
8 site plan shall be filed for each such series.

9 (5) One registration form shall be required along with
10 a detailed site plan which shows the location of each such water
11 well in the site and a log from each such water well for water
12 wells constructed as part of a single site plan for (a) monitoring
13 ground water, obtaining hydrogeologic information, or extracting
14 contaminants from the ground, (b) water wells constructed as part
15 of remedial action approved by the Department of Environmental
16 Quality pursuant to section 66-1525, 66-1529.02, or 81-15,124, and
17 (c) water well owners who have a permit issued pursuant to the
18 Industrial Ground Water Regulatory Act and also have an underground
19 injection control permit issued by the Department of Environmental
20 Quality.

21 (6) The Department of Natural Resources shall be notified
22 by the owner of any change in the ownership of a water well
23 required to be registered under this section. Notification shall be
24 in such form and include such evidence of ownership as the Director
25 of Natural Resources by rule and regulation directs. The department
26 shall use such notice to update the registration on file. The
27 department shall not collect a fee for the filing of the notice.

1 (7) The water well contractor or pump installation
2 contractor responsible therefor shall notify the department within
3 sixty days on a form provided by the department of any pump
4 installation or any modifications to the construction of the water
5 well or pump, after the initial registration of the well. For
6 a change of use resulting in modification and equipping of an
7 original water well which is being replaced in accordance with
8 subsection (2) of this section, the water well contractor or pump
9 installation contractor shall notify the department within sixty
10 days on a form provided by the department of the water well and
11 pump modifications and equipping of the original water well. A
12 water well owner shall notify the department within sixty days on
13 a form provided by the department of any other changes or any
14 inaccuracies in recorded water well information, including, but not
15 limited to, changes in use. The department shall not collect a fee
16 for the filing of the notice.

17 (8) Whenever a water well becomes an illegal water well
18 as defined in section 46-706, the owner of the water well shall
19 either correct the deficiency that causes the well to be an
20 illegal water well or shall cause the proper decommissioning of
21 the water well in accordance with rules and regulations adopted
22 pursuant to the Water Well Standards and Contractors' Licensing
23 Act. The water well contractor who decommissions the water well,
24 the pump installation contractor who decommissions the water well,
25 or the owner if the owner decommissions a driven sandpoint well
26 which is on land owned by him or her for farming, ranching, or
27 agricultural purposes or as his or her place of abode, shall

1 provide a properly completed notice of ~~abandonment~~ decommissioning
2 to the Department of Natural Resources within sixty days. The
3 Department of Health and Human Services Regulation and Licensure
4 shall, by rule and regulation, determine which contractor or owner
5 shall be responsible for such notice in situations in which more
6 than one contractor or owner may be required to provide notice
7 under this subsection. The Department of Natural Resources shall
8 not collect a fee for the filing of the notice.

9 (9) Except for water wells which are used solely for
10 domestic purposes and were constructed before September 9, 1993,
11 and for test holes and dewatering wells used for less than ninety
12 days, each water well which was completed in this state before
13 July 1, 2001, and which is not registered on that date shall be an
14 illegal water well until it is registered with the Department of
15 Natural Resources. Such registration shall be completed by a water
16 well contractor or by the current owner of the water well, shall
17 be on forms provided by the department, and shall provide as much
18 of the information required by subsections (1) through (5) of this
19 section for registration of a new water well as is possible at the
20 time of registration.

21 (10) Water wells which are or were used solely for
22 injecting any fluid other than water into the underground water
23 reservoir, which were constructed before July 16, 2004, and which
24 have not been properly decommissioned on or before July 16, 2004,
25 shall be registered on or before July 1, 2005.

26 (11) Water wells described in subdivision (1)(b) of
27 section 46-601.01 shall be registered with the Department of

1 Natural Resources as provided in subsection (1) of this section
2 within sixty days after the water well is constructed. Water wells
3 described in subdivision (1)(b) of section 46-601.01 which were
4 constructed prior to the operative date of this section shall be
5 registered within one hundred eighty days after such date.

6 Sec. 16. Section 46-609, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 46-609 (1) Except as otherwise provided by this section
9 or section 46-610, no irrigation water well shall be drilled
10 constructed upon any land in this state within six hundred feet of
11 any registered irrigation water well and no existing nonirrigation
12 water well within six hundred feet of any registered irrigation
13 water well shall be used for irrigation purposes. Such spacing
14 requirement shall not apply to (a) any well used to irrigate two
15 acres or less or (b) any replacement irrigation water well if it is
16 drilled constructed within fifty feet of the irrigation water well
17 being replaced and if the water well being replaced was drilled
18 constructed prior to September 20, 1957, and is less than six
19 hundred feet from a registered irrigation water well.

20 (2) The spacing protection of subsection (1) of this
21 section shall apply to an unregistered water well for a period of
22 sixty days after completion of such water well.

23 (3) No person shall use a water well for purposes other
24 than its registered purpose until the water well registration has
25 been changed to the intended new use, except that a person may
26 use a water well registered for purposes other than its intended
27 purpose for use for livestock, monitoring, observation, or any

1 other nonconsumptive or de minimis use approved by the applicable
2 natural resources district. The change to a new use shall be
3 made by filing a water well registration modification with the
4 Department of Natural Resources and shall be approved only if the
5 water well is in conformity with subsection (1) of this section and
6 with section 46-651.

7 Sec. 17. Section 46-644, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 46-644 Permits granted by the Director of Natural
10 Resources shall be valid for a period of five years after the
11 granting of a permit and as long thereafter as the water for
12 which the permit is granted is used. For the purposes of the
13 Municipal and Rural Domestic Ground Water Transfers Permit Act,
14 the commencement of construction of facilities to provide water
15 for beneficial use shall be deemed the date of the commencement of
16 beneficial use. If it appears that the holder of a permit granted
17 under the act has not used water for a beneficial purpose and in
18 accordance with the terms of the permit for more than ~~three~~ five
19 years, such permit may be revoked or modified by the director. The
20 procedure for such revocation or modification shall be the same as
21 that provided for in sections 46-229.02 to 46-229.05.

22 Sec. 18. Section 46-707, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 46-707 (1) Regardless of whether or not any portion of
25 a district has been designated as a management area, in order
26 to administer and enforce the Nebraska Ground Water Management
27 and Protection Act and to effectuate the policy of the state to

1 conserve ground water resources, a district may:

2 ~~(1)~~ (a) Adopt and promulgate rules and regulations
3 necessary to discharge the administrative duties assigned in the
4 act;

5 ~~(2)~~ (b) Require such reports from ground water users as
6 may be necessary;

7 ~~(3)~~ (c) Require meters to be placed on any water wells
8 for the purpose of acquiring water use data;

9 ~~(4)~~ (d) Require decommissioning of water wells that are
10 not properly classified as active status water wells as defined in
11 section 46-1204.02 or inactive status water wells as defined in
12 section 46-1207.02;

13 ~~(5)~~ (e) Conduct investigations and cooperate or contract
14 with agencies of the United States, agencies or political
15 subdivisions of this state, public or private corporations, or
16 any association or individual on any matter relevant to the
17 administration of the act;

18 ~~(6)~~ (f) Report to and consult with the Department
19 of Environmental Quality on all matters concerning the entry
20 of contamination or contaminating materials into ground water
21 supplies; and

22 ~~(7)~~ (g) Issue cease and desist orders, following ten
23 days' notice to the person affected stating the contemplated action
24 and in general the grounds for the action and following reasonable
25 opportunity to be heard, to enforce any of the provisions of the
26 act or of orders or permits issued pursuant to the act, to initiate
27 suits to enforce the provisions of orders issued pursuant to the

1 act, and to restrain the construction of illegal water wells or the
2 withdrawal or use of water from illegal water wells.

3 Before any rule or regulation is adopted pursuant to
4 this ~~section~~, subsection, a public hearing shall be held within
5 the district. Notice of the hearing shall be given as provided in
6 section 46-743.

7 (2) In addition to the powers enumerated in subsection
8 (1) of this section, a district may impose an immediate temporary
9 stay on the construction of any new water well for one hundred
10 eighty days, without prior notice or hearing, upon adoption of a
11 resolution by the board finding that such temporary immediate stay
12 is necessary. The district shall hold at least one public hearing
13 on the matter within the district during such one hundred eighty
14 days, with the notice of the hearing given as provided in section
15 46-743, prior to making a determination as to imposing a permanent
16 stay or conditions in accordance with subsection (6) of section
17 46-739. Within forty-five days after a hearing pursuant to this
18 subsection, the district shall decide whether to exempt from the
19 immediate temporary stay the construction of water wells for which
20 permits were issued prior to the date of the resolution commencing
21 the stay but for which construction had not begun prior to such
22 date. If construction of such water wells is allowed, all permits
23 that were valid when the stay went into effect shall be extended by
24 a time period equal to the length of the stay and such water wells
25 shall otherwise be completed in accordance with section 46-738.
26 Water wells listed in subsection (3) of section 46-714 are exempt
27 from this subsection.

1 Sec. 19. Section 46-715, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 46-715 (1) Whenever the Department of Natural
4 Resources has designated a river basin, subbasin, or reach as
5 overappropriated or has made a final determination that a river
6 basin, subbasin, or reach is fully appropriated, the natural
7 resources districts encompassing such river basin, subbasin, or
8 reach and the department shall jointly develop an integrated
9 management plan for such river basin, subbasin, or reach. The plan
10 shall be completed, adopted, and take effect within three years
11 after such designation or final determination unless the department
12 and the natural resources districts jointly agree to an extension
13 of not more than two additional years.

14 (2) In developing an integrated management plan, the
15 effects of existing and potential new water uses on existing
16 surface water appropriators and ground water users shall be
17 considered. An integrated management plan shall include the
18 following: (a) Clear goals and objectives with a purpose of
19 sustaining a balance between water uses and water supplies so that
20 the economic viability, social and environmental health, safety,
21 and welfare of the river basin, subbasin, or reach can be achieved
22 and maintained for both the near term and the long term; (b)
23 a map clearly delineating the geographic area subject to the
24 integrated management plan; (c) one or more of the ground water
25 controls authorized for adoption by natural resources districts
26 pursuant to section 46-739; (d) one or more of the surface water
27 controls authorized for adoption by the department pursuant to

1 section 46-716; and (e) a plan to gather and evaluate data,
2 information, and methodologies that could be used to implement
3 sections 46-715 to 46-717, increase understanding of the surface
4 water and hydrologically connected ground water system, and test
5 the validity of the conclusions and information upon which the
6 integrated management plan is based. The plan may also provide for
7 utilization of any applicable incentive programs authorized by law.
8 Nothing in the integrated management plan for a fully appropriated
9 river basin, subbasin, or reach shall require a natural resources
10 district to regulate ground water uses in place at the time of
11 the department's preliminary determination that the river basin,
12 subbasin, or reach is fully appropriated, but a natural resources
13 district may voluntarily adopt such regulations. The applicable
14 natural resources district may decide to include all water users
15 within the district boundary in an integrated management plan.

16 (3) The ground water and surface water controls proposed
17 for adoption in the integrated management plan pursuant to
18 subsection (1) of this section shall, when considered together
19 and with any applicable incentive programs, (a) be consistent with
20 the goals and objectives of the plan, (b) be sufficient to ensure
21 that the state will remain in compliance with applicable state and
22 federal laws and with any applicable interstate water compact or
23 decree or other formal state contract or agreement pertaining to
24 surface water or ground water use or supplies, and (c) protect the
25 ground water users whose water wells are dependent on recharge from
26 the river or stream involved and the surface water appropriators on
27 such river or stream from streamflow depletion caused by surface

1 water uses and ground water uses begun after the date the river
2 basin, subbasin, or reach was designated as overappropriated or
3 was preliminarily determined to be fully appropriated in accordance
4 with section 46-713.

5 (4)(a) In any river basin, subbasin, or reach that is
6 designated as overappropriated, when the designated area lies
7 within two or more natural resources districts, the department and
8 the affected natural resources districts shall jointly develop a
9 basin-wide plan for the area designated as overappropriated. Such
10 plan shall be developed using the consultation and collaboration
11 process described in subdivision (b) of this subsection, shall
12 be developed concurrently with the development of the integrated
13 management plan required pursuant to subsections (1) through (3) of
14 this section, and shall be designed to achieve, in the incremental
15 manner described in subdivision (d) of this subsection, the goals
16 and objectives described in subsection (2) of this section. The
17 basin-wide plan shall be adopted after hearings by the department
18 and the affected natural resources districts.

19 (b) In any river basin, subbasin, or reach designated
20 as overappropriated and subject to this subsection, the department
21 and each natural resources district encompassing such river basin,
22 subbasin, or reach shall jointly develop an integrated management
23 plan for such river basin, subbasin, or reach pursuant to
24 subsections (1) through (3) of this section. Each integrated
25 management plan for a river basin, subbasin, or reach subject
26 to this subsection shall be consistent with any basin-wide plan
27 developed pursuant to subdivision (a) of this subsection. Such

1 integrated management plan shall be developed after consultation
2 and collaboration with irrigation districts, reclamation districts,
3 public power and irrigation districts, mutual irrigation companies,
4 canal companies, and municipalities that rely on water from
5 within the affected area and that, after being notified of the
6 commencement of the plan development process, indicate in writing
7 their desire to participate in such process. In addition, the
8 department or the affected natural resources districts may include
9 designated representatives of other stakeholders. If agreement
10 is reached by all parties involved in such consultation and
11 collaboration process, the department and each natural resources
12 district shall adopt the agreed-upon integrated management plan. If
13 agreement cannot be reached by all parties involved, the integrated
14 management plan shall be developed and adopted by the department
15 and the affected natural resources district pursuant to sections
16 46-715 to 46-718 or by the Interrelated Water Review Board pursuant
17 to section 46-719.

18 (c) Any integrated management plan developed under
19 this subsection shall identify the overall difference between
20 the current and fully appropriated levels of development. Such
21 determination shall take into account cyclical supply, including
22 drought, identify the portion of the overall difference between the
23 current and fully appropriated levels of development that is due
24 to conservation measures, and identify the portions of the overall
25 difference between the current and fully appropriated levels of
26 development that are due to water use initiated prior to July 1,
27 1997, and to water use initiated on or after such date.

1 (d) Any integrated management plan developed under this
2 subsection shall adopt an incremental approach to achieve the goals
3 and objectives identified under subdivision (2)(a) of this section
4 using the following steps:

5 (i) The first incremental goals shall be to address the
6 impact of streamflow depletions to (A) surface water appropriations
7 and (B) water wells constructed in aquifers dependent upon recharge
8 from streamflow, to the extent those depletions are due to water
9 use initiated after July 1, 1997, and, unless an interstate
10 cooperative agreement for such river basin, subbasin, or reach is
11 no longer in effect, to prevent streamflow depletions that would
12 cause noncompliance by Nebraska with such interstate cooperative
13 agreement. During the first increment, the department and the
14 affected natural resources districts shall also pursue voluntary
15 efforts, subject to the availability of funds, to offset any
16 increase in streamflow depletive effects that occur after July 1,
17 1997, but are caused by ground water uses initiated prior to such
18 date. The department and the affected natural resources districts
19 may also use other appropriate and authorized measures for such
20 purpose;

21 (ii) The department and the affected natural resources
22 districts may amend an integrated management plan subject to this
23 subsection (4) as necessary based on an annual review of the
24 progress being made toward achieving the goals for that increment;

25 (iii) During the ten years following adoption of an
26 integrated management plan developed under this subsection (4)
27 or during the ten years after the adoption of any subsequent

1 increment of the integrated management plan pursuant to subdivision
2 (d) (iv) of this subsection, the department and the affected natural
3 resources district shall conduct a technical analysis of the
4 actions taken in such increment to determine the progress towards
5 meeting the goals and objectives adopted pursuant to subsection (2)
6 of this section. The analysis shall include an examination of (A)
7 available supplies and changes in long-term availability, (B) the
8 effects of conservation practices and natural causes, including,
9 but not limited to, drought, and (C) the effects of the plan
10 on reducing the overall difference between the current and fully
11 appropriated levels of development identified in subdivision (4) (c)
12 of this section. The analysis shall determine whether a subsequent
13 increment is necessary in the integrated management plan to meet
14 the goals and objectives adopted pursuant to subsection (2) of this
15 section and reduce the overall difference between the current and
16 fully appropriated levels of development identified in subdivision
17 (4) (c) of this section;

18 (iv) Based on the determination made in subdivision
19 (d) (iii) of this subsection, the department and the affected
20 natural resources districts, utilizing the consultative and
21 collaborative process described in subdivision (b) of this
22 subsection, shall if necessary identify goals for a subsequent
23 increment of the integrated management plan. Subsequent increments
24 shall be completed, adopted, and take effect not more than ten
25 years after adoption of the previous increment; and

26 (v) If necessary, the steps described in subdivisions
27 (d) (ii) through (iv) of this subsection shall be repeated until

1 the department and the affected natural resources districts agree
2 that the goals and objectives identified pursuant to subsection
3 (2) of this section have been met and the overall difference
4 between the current and fully appropriated levels of development
5 identified in subdivision (4)(c) of this section has been addressed
6 so that the river basin, subbasin, or reach has returned to a fully
7 appropriated condition.

8 (5) In any river basin, subbasin, or reach that is
9 designated as fully appropriated or overappropriated and whenever
10 necessary to ensure that the state is in compliance with an
11 interstate compact or decree or a formal state contract or
12 agreement, the department shall determine on an annual basis
13 the maximum amount of water that may be depleted from stream flow
14 in the short and long term in order to comply with the requirement
15 of subdivision (3)(b) of this section. This determination shall
16 be made by January 1, 2008, and each January 1 thereafter. The
17 department's determination under this subsection is not subject to
18 section 46-719.

19 Sec. 20. Section 46-1212, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 46-1212 Water well shall mean any excavation that is
22 drilled, cored, bored, washed, driven, dug, jetted, or otherwise
23 constructed for the purpose of exploring for ground water,
24 monitoring ground water, utilizing the geothermal properties of
25 the ground, obtaining hydrogeologic information, or extracting
26 water from or injecting fluid as defined in section 81-1502 into
27 the underground water reservoir. Water well shall not include any

1 excavation made for obtaining or prospecting for oil or natural gas
2 or for inserting media to repressure oil or natural gas bearing
3 formations regulated by the Nebraska Oil and Gas Conservation
4 ~~Commission~~ described in subdivisions (1)(b) and (1)(c) of section
5 46-601.01.

6 Sec. 21. (1) The Water Resources Cash Fund is created.
7 The fund shall be administered by the Department of Natural
8 Resources. Any money in the fund available for investment shall be
9 invested by the state investment officer pursuant to the Nebraska
10 Capital Expansion Act and the Nebraska State Funds Investment Act.

11 (2) The State Treasurer shall credit to the fund such
12 money as is (a) transferred to the fund by the Legislature, (b)
13 paid to the state as fees, deposits, payments, and repayments
14 relating to the fund, both principal and interest, (c) donated as
15 gifts, bequests, or other contributions to such fund from public or
16 private entities, (d) made available by any department or agency of
17 the United States if so directed by such department or agency, and
18 (e) credited to the fund from the excise taxes imposed by section
19 66-1345.01 beginning January 1, 2013.

20 (3) The fund shall be expended by the department to aid
21 compliance efforts regarding the reduction of consumptive uses of
22 water in regard to programs dealing with those natural resources
23 districts which are deemed overappropriated by the department
24 pursuant to section 46-713 or are bound by an interstate compact
25 or decree. The fund shall not be used to pay for administrative
26 expenses or any salaries for the department or any political
27 subdivision.

1 (4) It is the intent of the Legislature that two million
2 seven hundred thousand dollars be transferred each fiscal year from
3 the General Fund to the Water Resources Cash Fund for FY2009-10
4 through FY2018-19.

5 (5) (a) Expenditures from the Water Resources Cash
6 Fund may be made to natural resources districts eligible under
7 subsection (3) of this section for activities to either achieve
8 a sustainable balance of consumptive water uses or to assure
9 compliance with an interstate compact or decree or a formal state
10 contract or agreement and shall require a match of local funding
11 in an amount equal to or greater than forty percent of the total
12 cost of carrying out the eligible activity. Any natural resources
13 district receiving funding from the Water Resources Cash Fund
14 for fiscal year 2007-08 shall submit a report of its planned
15 expenditures for the activity to the Legislature by July 15, 2007,
16 and by November 15, 2007, for funding for any subsequent year. The
17 report shall include:

18 (i) An explanation of the controls, rules, and
19 regulations designed to carry out the activity; and

20 (ii) A schedule of implementation of the activity or its
21 components.

22 (b) Any natural resources district receiving funding from
23 the Water Resources Cash Fund shall agree as a condition to repay
24 the fund if the Legislature finds that the district failed to
25 implement and enforce its controls, rules, and regulations designed
26 to carry out the activity.

27 Sec. 22. Section 61-210, Revised Statutes Cumulative

1 Supplement, 2006, is amended to read:

2 61-210 The Department of Natural Resources Cash Fund
3 is created. The State Treasurer shall credit to such fund such
4 money as is specifically appropriated or reappropriated by the
5 Legislature. The State Treasurer shall also credit such fund with
6 payments, if any, accepted for services rendered by the department
7 and fees collected pursuant to subsection (6) of section 46-606
8 and section 61-209. The funds made available to the Department
9 of Natural Resources by the United States, through the Natural
10 Resources Conservation Service of the Department of Agriculture or
11 through any other agencies, shall be credited to the fund by the
12 State Treasurer. Any money in the fund available for investment
13 shall be invested by the state investment officer pursuant to
14 the Nebraska Capital Expansion Act and the Nebraska State Funds
15 Investment Act. The Department of Natural Resources shall allocate
16 money from the fund to pay costs of the programs or activities
17 of the department. The Director of Administrative Services, upon
18 receipt of proper vouchers approved by the department, shall issue
19 warrants on the fund, and the State Treasurer shall countersign
20 and pay from, but never in excess of, the amounts to the credit
21 of the fund. ~~The State Treasurer shall transfer any money in the~~
22 ~~Department of Water Resources Cash Fund and in the Nebraska Natural~~
23 ~~Resources Commission Cash Fund on July 1, 2000, to the Department~~
24 ~~of Natural Resources Cash Fund.~~

25 Sec. 23. Section 66-1345, Revised Statutes Cumulative
26 Supplement, 2006, is amended to read:

27 66-1345 (1) There is hereby created the Ethanol

1 Production Incentive Cash Fund which shall be used by the board
2 to pay the credits created in section 66-1344 to the extent
3 provided in this section. Any money in the fund available for
4 investment shall be invested by the state investment officer
5 pursuant to the Nebraska Capital Expansion Act and the Nebraska
6 State Funds Investment Act. The State Treasurer shall transfer to
7 the Ethanol Production Incentive Cash Fund such money as shall be
8 (a) appropriated to the Ethanol Production Incentive Cash Fund by
9 the Legislature, (b) given as gifts, bequests, grants, or other
10 contributions to the Ethanol Production Incentive Cash Fund from
11 public or private sources, (c) made available due to failure to
12 fulfill conditional requirements pursuant to investment agreements
13 entered into prior to April 30, 1992, (d) received as return on
14 investment of the Ethanol Authority and Development Cash Fund, (e)
15 credited to the Ethanol Production Incentive Cash Fund from the
16 excise taxes imposed by section 66-1345.01, and (f) credited to the
17 Ethanol Production Incentive Cash Fund pursuant to sections 66-489,
18 ~~66-4,134,~~ 66-726, 66-1345.04, and 66-1519.

19 (2) The Department of Revenue shall, at the end of each
20 calendar month, notify the State Treasurer of the amount of motor
21 fuel tax that was not collected in the preceding calendar month
22 due to the credits provided in section 66-1344. The State Treasurer
23 shall transfer from the Ethanol Production Incentive Cash Fund to
24 the Highway Trust Fund an amount equal to such credits less the
25 following amounts:

26 (a) For 1993, 1994, and 1995, the amount generated during
27 the calendar quarter by a one-cent tax on motor fuel pursuant to

1 sections 66-489 and 66-6,107;

2 (b) For 1996, the amount generated during the calendar
3 quarter by a three-quarters-cent tax on motor fuel pursuant to such
4 sections;

5 (c) For 1997, the amount generated during the calendar
6 quarter by a one-half-cent tax on motor fuel pursuant to such
7 sections; and

8 (d) For 1998 and each year thereafter, no reduction.

9 For 1993 through 1997, if the amount generated pursuant
10 to subdivisions (a), (b), and (c) of this subsection and the
11 amount transferred pursuant to subsection (1) of this section are
12 not sufficient to fund the credits provided in section 66-1344,
13 then the credits shall be funded through the Ethanol Production
14 Incentive Cash Fund but shall not be funded through either the
15 Highway Cash Fund or the Highway Trust Fund. For 1998 and each year
16 thereafter, the credits provided in such section shall be funded
17 through the Ethanol Production Incentive Cash Fund but shall not be
18 funded through either the Highway Cash Fund or the Highway Trust
19 Fund.

20 If, during any month, the amount of money in the Ethanol
21 Production Incentive Cash Fund is not sufficient to reimburse the
22 Highway Trust Fund for credits earned pursuant to section 66-1344,
23 the Department of Revenue shall suspend the transfer of credits by
24 ethanol producers until such time as additional funds are available
25 in the Ethanol Production Incentive Cash Fund for transfer to the
26 Highway Trust Fund. Thereafter, the Department of Revenue shall, at
27 the end of each month, allow transfer of accumulated credits earned

1 by each ethanol producer on a prorated basis derived by dividing
2 the amount in the fund by the aggregate amount of accumulated
3 credits earned by all ethanol producers.

4 (3) The State Treasurer shall transfer from the Ethanol
5 Production Incentive Cash Fund to the Management Services Expense
6 Revolving Fund the amount reported under subsection (4) of section
7 66-1345.02 for each calendar month of the fiscal year as provided
8 in such subsection.

9 (4) On December 31, 2012, the State Treasurer shall
10 transfer ~~one-half of the unexpended and unobligated funds,~~
11 including all subsequent investment interest, from the Ethanol
12 Production Incentive Cash Fund to the ~~Nebraska Corn Development,~~
13 ~~Utilization,~~ and ~~Marketing Fund and Grain Sorghum Development,~~
14 ~~Utilization,~~ and ~~Marketing Fund~~ in the same proportion as funds
15 were collected pursuant to section 66-1345.01 from corn and grain
16 sorghum. The Department of Agriculture shall assist the State
17 Treasurer in determining the amounts to be transferred to the
18 funds. The remaining ~~one-half of the unexpended and unobligated~~
19 ~~funds shall be transferred to the General Fund.~~ Water Resources
20 Cash Fund.

21 (5) Whenever the unobligated balance in the Ethanol
22 Production Incentive Cash Fund exceeds twenty million dollars, the
23 Department of Revenue shall notify the Department of Agriculture at
24 which time the Department of Agriculture shall suspend collection
25 of the excise tax levied pursuant to section 66-1345.01. If, after
26 suspension of the collection of such excise tax, the balance of
27 the fund falls below ten million dollars, the Department of Revenue

1 shall notify the Department of Agriculture which shall resume
2 collection of the excise tax.

3 (6) On or before December 1, 2003, and each December
4 1 thereafter, the Department of Revenue and the Nebraska Ethanol
5 Board shall jointly submit a report to the Legislature which shall
6 project the anticipated revenue and expenditures from the Ethanol
7 Production Incentive Cash Fund through the termination of the
8 ethanol production incentive programs pursuant to section 66-1344.
9 The initial report shall include a projection of the amount
10 of ethanol production for which the Department of Revenue has
11 entered agreements to provide ethanol production credits pursuant
12 to section 66-1344.01 and any additional ethanol production which
13 the Department of Revenue and the Nebraska Ethanol Board reasonably
14 anticipate may qualify for credits pursuant to section 66-1344.

15 Sec. 24. Section 66-1345.01, Revised Statutes Cumulative
16 Supplement, 2006, is amended to read:

17 66-1345.01 An excise tax is levied upon all corn and
18 grain sorghum sold through commercial channels in Nebraska or
19 delivered in Nebraska. For any sale or delivery of corn or grain
20 sorghum occurring on or after July 1, 1995, and before January
21 1, 2000, the tax is three-fourths cent per bushel for corn and
22 three-fourths cent per hundredweight for grain sorghum. For any
23 sale or delivery of corn or grain sorghum occurring on or after
24 January 1, 2000, and before January 1, 2001, the tax is one-half
25 cent per bushel for corn and one-half cent per hundredweight for
26 grain sorghum. For any sale or delivery of corn or grain sorghum
27 occurring on or after October 1, 2001, and before October 1, 2004,

1 the tax is one-half cent per bushel for corn and one-half cent per
2 hundredweight for grain sorghum. For any sale or delivery of corn
3 or grain sorghum occurring on or after October 1, 2004, and before
4 October 1, 2005, the tax is three-fourths cent per bushel for
5 corn and three-fourths cent per hundredweight for grain sorghum.
6 For any sale or delivery of corn or grain sorghum occurring on
7 or after October 1, 2005, and before October 1, 2010, the tax is
8 seven-eighths cent per bushel for corn and seven-eighths cent per
9 hundredweight for grain sorghum. For any sale or delivery of corn
10 or grain sorghum occurring on or after October 1, 2012, and before
11 October 1, 2019, the tax is one-half cent per bushel for corn and
12 one-half cent per hundredweight for grain sorghum. The tax shall
13 be in addition to any fee imposed pursuant to sections 2-3623 and
14 2-4012.

15 The excise tax shall be imposed at the time of sale or
16 delivery and shall be collected by the first purchaser. The tax
17 shall be collected, administered, and enforced in conjunction with
18 the fees imposed pursuant to sections 2-3623 and 2-4012. The tax
19 shall be collected, administered, and enforced by the Department of
20 Agriculture. No corn or grain sorghum shall be subject to the tax
21 imposed by this section more than once.

22 In the case of a pledge or mortgage of corn or grain
23 sorghum as security for a loan under the federal price support
24 program, the excise tax shall be deducted from the proceeds of such
25 loan at the time the loan is made. If, within the life of the loan
26 plus thirty days after the collection of the excise tax for corn
27 or grain sorghum that is mortgaged as security for a loan under

1 the federal price support program, the grower of the corn or grain
2 sorghum so mortgaged decides to purchase the corn or grain sorghum
3 and use it as feed, the grower shall be entitled to a refund of
4 the excise tax previously paid. The refund shall be payable by the
5 department upon the grower's written application for a refund. The
6 application shall have attached proof of the tax deducted.

7 The excise tax shall be deducted whether the corn or
8 grain sorghum is stored in this or any other state. The excise
9 tax shall not apply to the sale of corn or grain sorghum to the
10 federal government for ultimate use or consumption by the people
11 of the United States when the State of Nebraska is prohibited from
12 imposing such tax by the Constitution of the United States and laws
13 enacted pursuant thereto.

14 Sec. 25. Section 66-1345.02, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 66-1345.02 (1) The first purchaser, at the time of sale
17 or delivery, shall retain the excise tax as provided in section
18 66-1345.01 and shall maintain the necessary records of the excise
19 tax for each sale or delivery of corn or grain sorghum. Records
20 maintained by the first purchaser shall provide (a) the name and
21 address of the seller or deliverer, (b) the date of the sale or
22 delivery, (c) the number of bushels of corn or hundredweight of
23 grain sorghum sold or delivered, and (d) the amount of excise
24 tax retained on each sale or delivery. The records shall be open
25 for inspection and audit by authorized representatives of the
26 Department of Agriculture during normal business hours observed by
27 the first purchaser.

1 (2) The first purchaser shall render and have on file
2 with the department by the last day of each January, April, July,
3 and October on forms prescribed by the department a statement of
4 the number of bushels of corn and hundredweight of grain sorghum
5 sold or delivered in Nebraska. At the time the statement is filed,
6 the first purchaser shall pay and remit to the department the
7 excise tax.

8 (3) The department shall remit the excise tax collected
9 to the State Treasurer for credit to the Ethanol Production
10 Incentive Cash Fund within thirty days after the end of each
11 quarter through December 31, 2010. Beginning January 1, 2013,
12 the department shall remit the excise tax collected to the State
13 Treasurer for credit to the Water Resources Cash Fund within thirty
14 days after the end of each quarter.

15 (4) The department shall calculate its costs in
16 collecting and enforcing the excise tax imposed by section
17 66-1345.01 and shall report such costs to the budget division of
18 the Department of Administrative Services within thirty days after
19 the end of the fiscal year. Sufficient funds to cover such costs
20 shall be transferred from the Ethanol Production Incentive Cash
21 Fund to the Management Services Expense Revolving Fund at the end
22 of each calendar month, with such transfers ending December 31,
23 2010. Beginning January 1, 2013, the department shall calculate its
24 costs in collecting and enforcing the excise tax imposed by section
25 66-1345.01 and shall report such costs to the budget division
26 of the Department of Administrative Services within thirty days
27 after the end of the fiscal year. Sufficient funds to cover such

1 costs shall be transferred from the Water Resources Cash Fund to
2 the Management Services Expense Revolving Fund at the end of each
3 calendar month. Funds shall be transferred upon the receipt of
4 a report of costs incurred by the Department of Agriculture for
5 the previous calendar month by the Department of Administrative
6 Services.

7 Sec. 26. The State Treasurer shall transfer \$2,700,000
8 from the General Fund to the Water Resources Cash Fund, on
9 or before June 30, 2008, on such date as directed by the
10 budget administrator of the budget division of the Department
11 of Administrative Services.

12 Sec. 27. The State Treasurer shall transfer \$2,700,000
13 from the General Fund to the Water Resources Cash Fund, on
14 or before June 30, 2009, on such date as directed by the
15 budget administrator of the budget division of the Department
16 of Administrative Services.

17 Sec. 28. It is the intent of the Legislature that the
18 Department of Natural Resources may undertake measures in fiscal
19 year 2006-07 to further facilitate compliance with interstate
20 compact or decree stipulations.

21 Sec. 29. Section 77-3442, Revised Statutes Cumulative
22 Supplement, 2006, is amended to read:

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

27 (2) (a) Except as provided in subdivision (2) (d) of this

1 section, school districts and multiple-district school systems,
2 except learning communities and school districts that are members
3 of learning communities, may levy a maximum levy of one dollar and
4 five cents per one hundred dollars of taxable valuation of property
5 subject to the levy.

6 (b) Except as provided in subdivision (2)(d) of this
7 section, for fiscal year 2008-09 and each fiscal year thereafter,

8 (i) learning communities may levy a maximum levy for the general
9 fund budgets of member school districts equal to the ratio of the
10 aggregate difference of one hundred ten percent of the formula
11 needs as calculated pursuant to section 79-1007.02 minus the amount
12 of state aid certified pursuant to section 79-1022 and minus the
13 other actual receipts included in local system formula resources
14 pursuant to section 79-1018.01 for each member school district for
15 such school fiscal year divided by each one hundred dollars of
16 taxable property subject to the levy, except that such levy shall
17 not exceed one dollar and two cents on each one hundred dollars
18 of taxable property subject to the levy, and (ii) school districts
19 that are members of learning communities may levy a maximum levy
20 of the difference of one dollar and two cents on each one hundred
21 dollars of taxable property subject to the levy minus the learning
22 community levy pursuant to this subdivision for purposes of such
23 school district's general fund budget and special building funds.

24 (c) Excluded from the limitations in subdivisions (a) and
25 (b) of this subsection are amounts levied to pay for sums agreed to
26 be paid by a school district to certificated employees in exchange
27 for a voluntary termination of employment and amounts levied

1 to pay for special building funds and sinking funds established
2 for projects commenced prior to April 1, 1996, for construction,
3 expansion, or alteration of school district buildings. For purposes
4 of this subsection, commenced means any action taken by the school
5 board on the record which commits the board to expend district
6 funds in planning, constructing, or carrying out the project.

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

16 (e) For school fiscal year 2002-03 through school fiscal
17 year 2007-08, school districts and multiple-district school systems
18 may, upon a three-fourths majority vote of the school board of
19 the school district, the board of the unified system, or the
20 school board of the high school district of the multiple-district
21 school system that is not a unified system, exceed the maximum
22 levy prescribed by subdivision (2)(a) of this section in an amount
23 equal to the net difference between the amount of state aid that
24 would have been provided under the Tax Equity and Educational
25 Opportunities Support Act without the temporary aid adjustment
26 factor as defined in section 79-1003 for the ensuing school fiscal
27 year for the school district or multiple-district school system

1 and the amount provided with the temporary aid adjustment factor.
2 The State Department of Education shall certify to the school
3 districts and multiple-district school systems the amount by which
4 the maximum levy may be exceeded for the next school fiscal year
5 pursuant to this subdivision (e) of this subsection on or before
6 February 15 for school fiscal years 2004-05 through 2007-08.

7 (f) For fiscal year 2008-09 and each fiscal year
8 thereafter, learning communities may levy a maximum levy of two
9 cents on each one hundred dollars of taxable property subject to
10 the levy for special building funds for member school districts.

11 (g) For fiscal year 2008-09 and each fiscal year
12 thereafter, learning communities may levy a maximum levy of one
13 cent on each one hundred dollars of taxable property subject to the
14 levy for the learning community budget and for projects approved by
15 the learning community coordinating council.

16 (3) Community colleges may levy a maximum levy on each
17 one hundred dollars of taxable property subject to the levy of
18 seven cents, plus amounts allowed under subsection (7) of section
19 85-1536.01, except that any community college whose valuation per
20 reported aid equivalent student as defined in section 85-1503 was
21 less than eighty-two percent of the average valuation per statewide
22 reimbursable reported aid equivalent total as defined in section
23 85-1503 for all community colleges for fiscal year 1997-98 may levy
24 up to an additional one-half cent for each of fiscal years 2005-06
25 and 2006-07 upon a three-fourths majority vote of the board.

26 (4) Natural resources districts may levy a maximum levy
27 of four and one-half cents per one hundred dollars of taxable

1 valuation of property subject to the levy. Natural resources
2 districts shall also have the power and authority to levy a
3 tax equal to the dollar amount by which their restricted funds
4 budgeted to administer and implement ground water management
5 activities and integrated management activities under the Nebraska
6 Ground Water Management and Protection Act exceed their restricted
7 funds budgeted to administer and implement ground water management
8 activities and integrated management activities for FY2003-04,
9 not to exceed one cent on each one hundred dollars of taxable
10 valuation annually on all of the taxable property within the
11 district. In addition, natural resources districts located in a
12 river basin, subbasin, or reach that has been determined to be
13 fully appropriated pursuant to section 46-714 or designated as
14 overappropriated pursuant to section 46-713 by the Department of
15 Natural Resources shall also have the power and authority to
16 levy a tax equal to the dollar amount by which their restricted
17 funds budgeted to administer and implement ground water management
18 activities and integrated management activities under the Nebraska
19 Ground Water Management and Protection Act exceed their restricted
20 funds budgeted to administer and implement ground water management
21 activities and integrated management activities for FY2005-06, not
22 to exceed three cents on each one hundred dollars of taxable
23 valuation on all of the taxable property within the district for
24 fiscal year 2006-07 and ~~not to exceed two cents on each one~~
25 ~~hundred dollars of taxable valuation annually on all of the taxable~~
26 ~~property within the district for fiscal years 2007-08 and 2008-09.~~
27 and each fiscal year thereafter through fiscal year 2011-12.

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

4 (6) (a) Incorporated cities and villages which are not
5 within the boundaries of a municipal county may levy a maximum levy
6 of forty-five cents per one hundred dollars of taxable valuation
7 of property subject to the levy plus an additional five cents per
8 one hundred dollars of taxable valuation to provide financing for
9 the municipality's share of revenue required under an agreement
10 or agreements executed pursuant to the Interlocal Cooperation Act
11 or the Joint Public Agency Act. The maximum levy shall include
12 amounts levied to pay for sums to support a library pursuant
13 to section 51-201, museum pursuant to section 51-501, visiting
14 community nurse, home health nurse, or home health agency pursuant
15 to section 71-1637, or statue, memorial, or monument pursuant to
16 section 80-202.

17 (b) Incorporated cities and villages which are within the
18 boundaries of a municipal county may levy a maximum levy of ninety
19 cents per one hundred dollars of taxable valuation of property
20 subject to the levy. The maximum levy shall include amounts paid
21 to a municipal county for county services, amounts levied to pay
22 for sums to support a library pursuant to section 51-201, a museum
23 pursuant to section 51-501, a visiting community nurse, home health
24 nurse, or home health agency pursuant to section 71-1637, or a
25 statue, memorial, or monument pursuant to section 80-202.

26 (7) Sanitary and improvement districts which have been in
27 existence for more than five years may levy a maximum levy of forty

1 cents per one hundred dollars of taxable valuation of property
2 subject to the levy, and sanitary and improvement districts which
3 have been in existence for five years or less shall not have
4 a maximum levy. Unconsolidated sanitary and improvement districts
5 which have been in existence for more than five years and are
6 located in a municipal county may levy a maximum of eighty-five
7 cents per hundred dollars of taxable valuation of property subject
8 to the levy.

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

1 hundred dollars of valuation authorized for support of an agreement
2 or agreements to be levied by the political subdivision for the
3 purpose of supporting that political subdivision's share of revenue
4 required under an agreement or agreements executed pursuant to the
5 Interlocal Cooperation Act or the Joint Public Agency Act. If an
6 allocation by a county would cause another county to exceed its
7 levy authority under this section, the second county may exceed the
8 levy authority in order to levy the amount allocated.

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

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

26 (11) The limitations on tax levies provided in this
27 section are to include all other general or special levies

1 provided by law. Notwithstanding other provisions of law, the
2 only exceptions to the limits in this section are those provided by
3 or authorized by sections 77-3442 to 77-3444.

4 (12) Tax levies in excess of the limitations in this
5 section shall be considered unauthorized levies under section
6 77-1606 unless approved under section 77-3444.

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

10 Sec. 30. If any section in this act or any part of any
11 section is declared invalid or unconstitutional, the declaration
12 shall not affect the validity or constitutionality of the remaining
13 portions.

14 Sec. 31. Original sections 2-3231, 46-601.01, 46-609,
15 46-644, 46-707, 46-1212, and 66-1345.02, Reissue Revised Statutes
16 of Nebraska, and sections 2-945.01, 2-958.02, 2-3202, 2-3225,
17 13-808, 13-2530, 46-229.04, 46-602, 46-715, 61-210, 66-1345,
18 66-1345.01, and 77-3442, Revised Statutes Cumulative Supplement,
19 2006, are repealed.

20 Sec. 32. Since an emergency exists, this act takes effect
21 when passed and approved according to law.