

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 701

Introduced by Christensen, 44; Carlson, 38

Read first time January 17, 2007

Committee: Natural Resources

A BILL

1 FOR AN ACT relating to water; to amend section 46-205, Reissue
2 Revised Statutes of Nebraska, and section 77-3442,
3 Revised Statutes Supplement, 2006; to state intent; to
4 provide for a basin administration committee; to define
5 terms; to provide powers and duties; to provide for
6 a tax levy; to add provisions relating to interbasin
7 transfers; to provide for compensation as prescribed; to
8 change provisions relating to priority; to provide duties
9 for the Governor, natural resources districts, and the
10 Department of Natural Resources; to harmonize provisions;
11 and to repeal the original sections.
12 Be it enacted by the people of the State of Nebraska,

1 Section 1. (1) The Legislature finds that:

2 (a) The federal government has created programs that
3 encourage conservation. While these programs have many benefits,
4 one of the consequences of increased conservation practices is a
5 decrease in runoff to the rivers of the state and a resulting
6 decrease in stream flow;

7 (b) The federal government should provide financial
8 assistance to compensate for the depletion to the stream flow
9 caused by federal conservation programs; and

10 (c) The Legislature recognizes that, if there is a
11 significant change in the value of land or water, the resources
12 allowed to the river basins will need to be adjusted.

13 (2) It is the intent of the Legislature that:

14 (a) The State of Nebraska should take fiscal
15 responsibility for consumptive uses which are greater than the
16 allocation allowed by the Final Settlement Stipulations of the
17 Republican River Basin Settlement Agreement with the State of
18 Kansas prior to December 31, 2012; and

19 (b) In order to accomplish that intent, the Republican
20 River basin will be managed by a basinwide authority comprised
21 of the principal stakeholders in the river basin. The basinwide
22 authority shall have the power to quantify responsibility
23 and assign responsibility to regulatory entities, to conduct
24 basinwide activities such as vegetation management, water supply
25 augmentation, and irrigation acreage retirement programs that

1 benefit the entire basin, and to provide incentives to responsibly
2 use both surface water and ground water irrigation.

3 Sec. 2. For purposes of sections 1 to 17 of this act:

4 (1) Allocation means an amount of water to which an
5 eligible natural resources district or the department can restrict
6 an individual user or permitholder;

7 (2) Allowance means the amount of beneficial consumptive
8 use to which the basin administration committee may restrict a
9 regulatory agency;

10 (3) Balanced water budget means the amount of water
11 necessary to keep a river basin in compliance with the interstate
12 compact;

13 (4) Basin administration committee means the committee
14 created pursuant to section 3 of this act;

15 (5) Beneficial consumptive use means use by which the
16 water supply of a river basin is consumed through the activities of
17 man and includes water consumed by evaporation from any reservoir,
18 canal, ditch, or irrigated area;

19 (6) Computed beneficial consumptive use means the
20 streamflow depletion resulting from the activities of man as
21 listed in the definition of computed beneficial consumptive use in
22 Section II Accounting Procedures of the Republican River Compact
23 Administration;

24 (7) Conservation practices that reduce streamflow means
25 terraces, grassed waterways, retention ponds, dams, and minimum

1 till and no-tillage farming practices;

2 (8) Department means the Department of Natural Resources;

3 (9) Eligible natural resources district means the Upper

4 Republican Natural Resources District, the Middle Republican

5 Natural Resources District, the Lower Republican Natural Resources

6 District, and the Tri-Basin Natural Resources District; and

7 (10) Interstate compact means the Final Settlement

8 Stipulations of the Republican River Basin Settlement Agreement.

9 Sec. 3. Any river basin which as of July 1, 2007, is

10 subject to the interstate compact shall be subject to regulation

11 by a basin administration committee. The basin administration

12 committee shall have the following members:

13 (1) One representative from each eligible natural

14 resources district in the river basin which has at least fifty

15 thousand irrigated acres within the basin, appointed by the board

16 of directors of the natural resources district;

17 (2) The Director of Natural Resources;

18 (3) A representative of surface irrigation districts

19 within the river basin who is either a landowner with at least

20 two hundred acres irrigated by surface water or an employee of

21 an irrigation district within the river basin. Such representative

22 shall be chosen by caucus; and

23 (4) A representative of municipalities within the river

24 basin having a population of at least one thousand five hundred

25 inhabitants who is either an employee of one of such municipalities

1 or an employee of an economic development organization of which one
2 of such municipalities is a member. Such representative shall be
3 chosen by caucus.

4 A basin administration committee may take basinwide
5 actions upon the vote of a majority of the members of the
6 committee. Meetings of a basin administration committee shall be
7 subject to the Open Meetings Act.

8 Sec. 4. The basin administration committee shall:

9 (1) Formulate a balanced water budget and perform
10 activities that result in basinwide compliance with the interstate
11 compact;

12 (2) Formulate and manage a financial budget that will
13 result in basinwide compliance with the interstate compact. the
14 Basin administration committee shall provide notice to the eligible
15 natural resources districts of required funding by October 31 of
16 each year. In addition to the levies authorized pursuant to section
17 77-3442, each eligible natural resources district shall levy a tax
18 to raise sufficient funds to meet its local share requirements
19 pursuant to section 11 of this act, but such levy shall not exceed
20 ten cents per one hundred dollars of taxable valuation of property
21 subject to the levy within such district. Revenue raised by such
22 levy shall be matched by funds from the state's General Fund at
23 a rate of four General Fund dollars for each dollar generated
24 by such tax levy, up to a maximum of nine million General Fund
25 dollars in 2007 adjusted dollars. Such General Fund matching funds

1 shall be appropriated to the basin administration committee for
2 management. Revenue raised by such levy shall be segregated by
3 the natural resources district upon receipt and transferred to the
4 basin administration committee; and

5 (3) Assign water allowances to each regulatory agency
6 within the river basin.

7 Sec. 5. The basin administration committee may:

8 (1) Supplement and augment river basin water supplies;

9 (2) Manage vegetation;

10 (3) Implement irrigation acreage retirement programs.

11 Prior to the implementation of any irrigation acreage retirement
12 program, the basin administration committee shall conduct and
13 publish an economic impact study showing the cost to each county in
14 which irrigation retirement would occur;

15 (4) Provide incentives to responsibly manage surface
16 water and ground water irrigation;

17 (5) Purchase surface water rights, on either an annual or
18 a permanent basis;

19 (6) Apply for and hold water permits;

20 (7) Develop and manage a basinwide water bank;

21 (8) Contract with private entities or individuals for
22 services; and

23 (9) Spend not more than three percent annually of the
24 funds available from the levy described in section 4 of this act
25 for administration expenses of the committee, including expenses

1 related to hydrological modeling.

2 Preference shall be given to supplementing and augmenting
3 river basin water supplies and managing vegetation.

4 Sec. 6. The cumulative results of actions undertaken by
5 the basin administration committee pursuant to sections 4 and 5 of
6 this act shall result in compliance with the interstate compact.
7 The basin administration committee shall publish an annual report,
8 identifying and documenting the expected benefits and costs of each
9 such action over a one-year period, a five-year period, a ten-year
10 period, a twenty-five-year period, and a fifty-year period from the
11 date of implementation.

12 Sec. 7. The basin administration committee shall
13 formulate a plan of action within its financial budget which shall
14 result in compliance with the interstate compact according to
15 projections by the accepted ground water model for the river basin.
16 The plan of action shall be submitted to the board of directors of
17 each eligible natural resources district for approval and shall be
18 made available to the department and to the public.

19 Sec. 8. Within thirty days after a formal request from
20 the basin administration committee, the department shall provide
21 technical support to the basin administration committee, provide
22 computer modeling results, and honor all data requests. The
23 department shall provide up to fifty computer simulation runs
24 each year to the basin administration committee at no cost to the
25 committee. Additional computer simulation runs shall be provided

1 to the basin administration committee at a mutually agreeable cost
2 not to exceed five hundred dollars per computer simulation run. If
3 the department fails to provide the requested data within the time
4 frame requested by the basin administration committee, the basin
5 administration committee may have the data compiled by another
6 entity with costs to be paid by the department.

7 Sec. 9. The department shall provide annual river basin
8 depletion forecasts for dry, average, and wet years. The depletion
9 forecast shall provide estimates for depletions caused by ground
10 water pumping within the alluvial basin, within one mile, two
11 miles, and five miles of the center of any flowing tributary or
12 stream; for ground water wells not included in such one-mile,
13 two-mile, and five-mile ranges; for any surface water diversions;
14 for reductions in the virgin water supply caused by conservation;
15 and for reductions in the virgin water supply caused by vegetation.
16 The annual forecasts shall provide one-year, two-year, five-year,
17 ten-year, twenty-five-year, and fifty-year projections.

18 Sec. 10. (1) In addition to the matching funds provided
19 pursuant to section 4 of this act, the Legislature shall
20 for FY2008-09 appropriate ten million dollars to the basin
21 administration committee to implement activities required or
22 permitted under sections 4 and 5 of this act.

23 (2) For each calendar year in which the Elwood Reservoir
24 is above seventy-five percent of capacity for at least six months
25 of such year, the Legislature shall appropriate to the Central

1 Nebraska Public Power and Irrigation District forty thousand
2 dollars when the reservoir is at least thirty-three percent
3 full and an additional fifty dollars per acre-foot in excess
4 of thirty-three percent capacity.

5 Sec. 11. The State of Nebraska shall be financially
6 responsible for all consumptive uses exceeding the interstate
7 compact through December 31, 2012. On and after January 1,
8 2013, four-fifths of the costs of basin administration committee
9 programs, up to the maximum allowed pursuant to sections 4 and
10 10 of this act, associated with keeping the river basin in
11 compliance with the interstate compact shall be paid by the State
12 of Nebraska and one-fifth of such costs shall be paid by the basin
13 administration committee.

14 Sec. 12. On and after the effective date of this act,
15 the department and the state shall include a representative of
16 the basin administration committee in negotiations, planning, and
17 creation of future interstate compacts and agreements, as well as
18 meetings and negotiations regarding the interstate compact defined
19 in section 2 of this act.

20 Sec. 13. After the accumulated computed beneficial
21 consumptive use overage existing on the effective date of this
22 act is eliminated, subsequent failure of the department or an
23 eligible natural resources district to live within the allocation
24 set by the basin administration committee shall result in the basin
25 administration committee assuming management of water policies of

1 the department or such natural resources district for one year.

2 Sec. 14. Beginning January 1, 2013, failure of the river
3 basin to remain in compliance with the interstate compact, as
4 determined by the Republican River Compact Administration, shall
5 result in review and revision of basin administration committee
6 plans by the Interrelated Water Review Board established pursuant
7 to section 46-719.

8 Sec. 15. (1) Ground water may be transferred from one
9 river basin to another if the following conditions are met:

10 (a) There will be no net increase in beneficial
11 consumptive use to the natural resources district from which the
12 water will be transferred;

13 (b) The projected aquifer level change is not greater
14 than the permitted change caused by irrigation wells in the natural
15 resources district from which the water will be transferred at the
16 time the permit is requested;

17 (c) The property owner leasing the right to move the
18 water is a voluntary seller;

19 (d) The property from and over which the water is moved
20 is reasonably protected from erosion;

21 (e) The owners of the property over, under, and through
22 which the water is moved are compensated and made whole for any
23 change in the owners' property use; and

24 (f) Public property, including, but not limited to roads,
25 are upgraded to accommodate any such transfer.

1 (2) Surface water may be transferred from one river basin
2 to another if the following conditions are met:

3 (a) There will be no net increase in beneficial
4 consumptive use to the river basin from which the water will be
5 transferred at or below the new diversion point;

6 (b) There will be no harm to holders of water rights
7 prior in time;

8 (c) The water can be physically moved to the new
9 diversion point;

10 (d) The property owner selling or leasing the water right
11 is a voluntary seller;

12 (e) The property from and over which the water is moved
13 is reasonably protected from erosion;

14 (f) The owners of the property over, under, and through
15 which the water is moved are compensated and made whole for any
16 change in the owners' property use; and

17 (g) Public property, including, but not limited to roads,
18 are upgraded to accommodate any such transfer.

19 (3) Compliance with the requirements of this section
20 shall be confirmed and permitted by a neutral party with the
21 necessary expertise as designated by the Legislature.

22 Sec. 16. The Governor, in cooperation with the Attorney
23 General, shall seek financial compensation from the federal
24 government for the effects of conservation programs on streamflow
25 in areas involving the federal government via an interstate compact

1 or agreement and in areas that do not involve an interstate compact
2 or agreement.

3 Sec. 17. On and after the effective date of this act,
4 the department shall not install any new conservation practice that
5 reduces streamflow.

6 Sec. 18. (1) To assure that there is no fiscal impact
7 to state programs or commitments existing on the effective date of
8 this act, subdivisions (2) and (3) of this section apply only to
9 programs initiated on and after such date.

10 (2) Any program involving a state agency which is
11 designed to reduce or offset beneficial consumptive uses shall
12 estimate the ten-year economic impact of the program on the
13 community where the program is planned and the community shall
14 be compensated for any negative economic change. The compensation
15 shall be paid to the appropriate county treasurer for distribution
16 by the county board as property tax relief.

17 (3) Any program involving a state agency which is
18 designed to reduce or offset beneficial consumptive uses shall
19 estimate the ten-year economic impact of the program on property
20 owners in the location where the program is planned and shall
21 compensate such property owners for any negative economic impact.
22 The compensation will be paid to the property owners on or before
23 the projected date of the economic impact.

24 Sec. 19. Section 46-205, Reissue Revised Statutes of
25 Nebraska, is amended to read:

1 46-205 The priority of an appropriation shall date from
2 the filing of the application in the office of the Department of
3 Natural Resources. Any change in ownership of a surface water right
4 retains the priority date of the original water right holder as
5 long as the water continues to be distributed on the same land
6 for which the permit was originally granted. Any change in the
7 diversion point of a surface water right will retain the priority
8 date assigned to the water right.

9 Sec. 20. Section 77-3442, Revised Statutes Cumulative
10 Supplement, 2006, is amended to read:

11 77-3442 (1) Property tax levies for the support of local
12 governments for fiscal years beginning on or after July 1, 1998,
13 shall be limited to the amounts set forth in this section except as
14 provided in section 77-3444.

15 (2) (a) Except as provided in subdivision (2) (d) of this
16 section, school districts and multiple-district school systems,
17 except learning communities and school districts that are members
18 of learning communities, may levy a maximum levy of one dollar and
19 five cents per one hundred dollars of taxable valuation of property
20 subject to the levy.

21 (b) Except as provided in subdivision (2) (d) of this
22 section, for fiscal year 2008-09 and each fiscal year thereafter,
23 (i) learning communities may levy a maximum levy for the general
24 fund budgets of member school districts equal to the ratio of the
25 aggregate difference of one hundred ten percent of the formula

1 needs as calculated pursuant to section 79-1007.02 minus the amount
2 of state aid certified pursuant to section 79-1022 and minus the
3 other actual receipts included in local system formula resources
4 pursuant to section 79-1018.01 for each member school district for
5 such school fiscal year divided by each one hundred dollars of
6 taxable property subject to the levy, except that such levy shall
7 not exceed one dollar and two cents on each one hundred dollars
8 of taxable property subject to the levy, and (ii) school districts
9 that are members of learning communities may levy a maximum levy
10 of the difference of one dollar and two cents on each one hundred
11 dollars of taxable property subject to the levy minus the learning
12 community levy pursuant to this subdivision for purposes of such
13 school district's general fund budget and special building funds.

14 (c) Excluded from the limitations in subdivisions (a) and
15 (b) of this subsection are amounts levied to pay for sums agreed to
16 be paid by a school district to certificated employees in exchange
17 for a voluntary termination of employment and amounts levied
18 to pay for special building funds and sinking funds established
19 for projects commenced prior to April 1, 1996, for construction,
20 expansion, or alteration of school district buildings. For purposes
21 of this subsection, commenced means any action taken by the school
22 board on the record which commits the board to expend district
23 funds in planning, constructing, or carrying out the project.

24 (d) Federal aid school districts may exceed the maximum
25 levy prescribed by subdivision (2)(a) or (b) of this section

1 only to the extent necessary to qualify to receive federal aid
2 pursuant to Title VIII of Public Law 103-382, as such title existed
3 on September 1, 2001. For purposes of this subdivision, federal
4 aid school district means any school district which receives ten
5 percent or more of the revenue for its general fund budget from
6 federal government sources pursuant to Title VIII of Public Law
7 103-382, as such title existed on September 1, 2001.

8 (e) For school fiscal year 2002-03 through school fiscal
9 year 2007-08, school districts and multiple-district school systems
10 may, upon a three-fourths majority vote of the school board of
11 the school district, the board of the unified system, or the
12 school board of the high school district of the multiple-district
13 school system that is not a unified system, exceed the maximum
14 levy prescribed by subdivision (2)(a) of this section in an amount
15 equal to the net difference between the amount of state aid that
16 would have been provided under the Tax Equity and Educational
17 Opportunities Support Act without the temporary aid adjustment
18 factor as defined in section 79-1003 for the ensuing school fiscal
19 year for the school district or multiple-district school system
20 and the amount provided with the temporary aid adjustment factor.
21 The State Department of Education shall certify to the school
22 districts and multiple-district school systems the amount by which
23 the maximum levy may be exceeded for the next school fiscal year
24 pursuant to this subdivision (e) of this subsection on or before
25 February 15 for school fiscal years 2004-05 through 2007-08.

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

5 (g) For fiscal year 2008-09 and each fiscal year
6 thereafter, learning communities may levy a maximum levy of one
7 cent on each one hundred dollars of taxable property subject to the
8 levy for the learning community budget and for projects approved by
9 the learning community coordinating council.

10 (3) Community colleges may levy a maximum levy on each
11 one hundred dollars of taxable property subject to the levy of
12 seven cents, plus amounts allowed under subsection (7) of section
13 85-1536.01, except that any community college whose valuation per
14 reported aid equivalent student as defined in section 85-1503 was
15 less than eighty-two percent of the average valuation per statewide
16 reimbursable reported aid equivalent total as defined in section
17 85-1503 for all community colleges for fiscal year 1997-98 may levy
18 up to an additional one-half cent for each of fiscal years 2005-06
19 and 2006-07 upon a three-fourths majority vote of the board.

20 ~~(4)~~ (4) (a) Natural resources districts may levy a maximum
21 levy of four and one-half cents per one hundred dollars of
22 taxable valuation of property subject to the levy. Natural
23 resources districts shall also have the power and authority to
24 levy a tax equal to the dollar amount by which their restricted
25 funds budgeted to administer and implement ground water management

1 activities and integrated management activities under the Nebraska
2 Ground Water Management and Protection Act exceed their restricted
3 funds budgeted to administer and implement ground water management
4 activities and integrated management activities for FY2003-04, not
5 to exceed one cent on each one hundred dollars of taxable valuation
6 annually on all of the taxable property within the district.

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

24 (c) In addition to the levies provided in subdivisions
25 (a) and (b) of this subsection, a natural resources district that

1 is a member of a basin administration committee formed pursuant to
2 section 3 of this act shall have the power and authority to levy
3 a tax not to exceed ten cents on each one hundred dollars on the
4 taxable valuation of all taxable property within the district to
5 satisfy the requirements of sections 1 to 14 of this act.

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

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

22 (b) Incorporated cities and villages which are within the
23 boundaries of a municipal county may levy a maximum levy of ninety
24 cents per one hundred dollars of taxable valuation of property
25 subject to the levy. The maximum levy shall include amounts paid

1 to a municipal county for county services, amounts levied to pay
2 for sums to support a library pursuant to section 51-201, a museum
3 pursuant to section 51-501, a visiting community nurse, home health
4 nurse, or home health agency pursuant to section 71-1637, or a
5 statue, memorial, or monument pursuant to section 80-202.

6 (7) Sanitary and improvement districts which have been in
7 existence for more than five years may levy a maximum levy of forty
8 cents per one hundred dollars of taxable valuation of property
9 subject to the levy, and sanitary and improvement districts which
10 have been in existence for five years or less shall not have
11 a maximum levy. Unconsolidated sanitary and improvement districts
12 which have been in existence for more than five years and are
13 located in a municipal county may levy a maximum of eighty-five
14 cents per hundred dollars of taxable valuation of property subject
15 to the levy.

16 (8) Counties may levy or authorize a maximum levy of
17 fifty cents per one hundred dollars of taxable valuation of
18 property subject to the levy, except that five cents per one
19 hundred dollars of taxable valuation of property subject to the
20 levy may only be levied to provide financing for the county's
21 share of revenue required under an agreement or agreements executed
22 pursuant to the Interlocal Cooperation Act or the Joint Public
23 Agency Act. The maximum levy shall include amounts levied to pay
24 for sums to support a library pursuant to section 51-201 or museum
25 pursuant to section 51-501. The county may allocate up to fifteen

1 cents of its authority to other political subdivisions subject
2 to allocation of property tax authority under subsection (1) of
3 section 77-3443 and not specifically covered in this section to
4 levy taxes as authorized by law which do not collectively exceed
5 fifteen cents per one hundred dollars of taxable valuation on any
6 parcel or item of taxable property. The county may allocate to
7 one or more other political subdivisions subject to allocation
8 of property tax authority by the county under subsection (1) of
9 section 77-3443 some or all of the county's five cents per one
10 hundred dollars of valuation authorized for support of an agreement
11 or agreements to be levied by the political subdivision for the
12 purpose of supporting that political subdivision's share of revenue
13 required under an agreement or agreements executed pursuant to the
14 Interlocal Cooperation Act or the Joint Public Agency Act. If an
15 allocation by a county would cause another county to exceed its
16 levy authority under this section, the second county may exceed the
17 levy authority in order to levy the amount allocated.

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

23 (10) Property tax levies for judgments, except judgments
24 or orders from the Commission of Industrial Relations, obtained
25 against a political subdivision which require or obligate a

1 political subdivision to pay such judgment, to the extent such
2 judgment is not paid by liability insurance coverage of a
3 political subdivision, for preexisting lease-purchase contracts
4 approved prior to July 1, 1998, for bonded indebtedness approved
5 according to law and secured by a levy on property, and for
6 payments by a public airport to retire interest-free loans from the
7 Department of Aeronautics in lieu of bonded indebtedness at a lower
8 cost to the public airport are not included in the levy limits
9 established by this section.

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

15 (12) Tax levies in excess of the limitations in this
16 section shall be considered unauthorized levies under section
17 77-1606 unless approved under section 77-3444.

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

21 Sec. 21. Original section 46-205, Reissue Revised
22 Statutes of Nebraska, and section 77-3442, Revised Statutes
23 Cumulative Supplement, 2006, are repealed.