

AMENDMENTS TO LB 1071

(Amendments to E & R amendments, ER8199)

Introduced by Adams, 24.

1 1. Insert the following new section:

2 Sec. 25. Section 79-10,110, Revised Statutes Supplement,
3 2009, is amended to read:

4 79-10,110 (1) After making a determination that an
5 actual or potential environmental hazard or accessibility barrier
6 exists, that a life safety code violation exists, or that
7 expenditures are needed for indoor air quality or mold abatement
8 and prevention within the school buildings or grounds under its
9 control, a school board may make and deliver to the county clerk
10 of such county in which any part of the school district is
11 situated, not later than the date provided in section 13-508,
12 an itemized estimate of the amounts necessary to be expended
13 for the abatement of such environmental hazard, for accessibility
14 barrier elimination, or for modifications for life safety code
15 violations, indoor air quality, or mold abatement and prevention
16 in such school buildings or grounds. The board shall designate the
17 particular environmental hazard abatement project, accessibility
18 barrier elimination project, or modification for life safety code
19 violations, indoor air quality, or mold abatement and prevention
20 for which the tax levy provided for by this section will be
21 expended, the period of years, which shall not exceed ten years,
22 for which the tax will be levied for such project, and the amount

1 of the levy for each year of the period.

2 (2) After a public hearing, a school board may undertake
3 any qualified capital purpose in any qualified zone academy under
4 its control and may levy a tax as provided in this section to repay
5 a qualified zone academy bond issued for such undertaking. The
6 board shall designate: (a) The particular qualified capital purpose
7 for which the qualified zone academy bond was issued and for which
8 the tax levy provided for by this section will be expended; (b)
9 the period of years for which the tax will be levied to repay such
10 qualified zone academy bond, not exceeding the maximum term for
11 such qualified zone academy bond established pursuant to federal
12 law or, for any such bond issued prior to May 20, 2009, fifteen
13 years; and (c) the amount of the levy for each year of the period.
14 The hearing required by this subsection shall be held only after
15 notice of such hearing has been published for three consecutive
16 weeks prior to the hearing in a legal newspaper published or of
17 general circulation in the school district.

18 (3) After a public hearing, a school board may undertake
19 construction of a new public school facility or the acquisition
20 of land on which such a facility is to be constructed or any
21 expansion, rehabilitation, modernization, renovation, or repair of
22 any existing school facilities under its control and may levy a
23 tax to repay any American Recovery and Reinvestment Act of 2009
24 bond. The board shall designate: (a) The particular project or
25 projects for which the bond will be issued and for which the tax
26 levy provided by this section will be expended; (b) the period of
27 years for which the tax will be levied to repay such bond, not

1 exceeding the maximum term established pursuant to federal law for
2 the type of bond as permitted by the federal American Recovery and
3 Reinvestment Act of 2009 or, if no such term is established, thirty
4 years; and (c) the amount of the levy for each year of such period.
5 Prior to the public hearing, the school board shall prepare an
6 itemized estimate of the amounts necessary to be expended for the
7 project or projects. The hearing required by this subsection shall
8 be held only after notice of such hearing has been published for
9 three consecutive weeks prior to the hearing in a legal newspaper
10 published or of general circulation in the school district. The
11 bond to be issued under this subsection may consist of any type
12 or form of bond permitted by the federal American Recovery and
13 Reinvestment Act of 2009 except qualified zone academy bonds, the
14 use of which is authorized pursuant to subsection (2) of this
15 section.

16 (4) The board may designate more than one project
17 under subsection (1) of this section, more than one qualified
18 capital purpose under subsection (2) of this section, or more
19 than one American Recovery and Reinvestment Act of 2009 purpose
20 under subsection (3) of this section and levy a tax pursuant to
21 this section for each such project, qualified capital purpose,
22 or American Recovery and Reinvestment Act of 2009 purpose,
23 concurrently or consecutively, as the case may be, if the aggregate
24 levy in each year and the duration of each such levy will not
25 exceed the limitations specified in this section. Each levy for
26 a project, a qualified capital purpose, or an American Recovery
27 and Reinvestment Act of 2009 purpose which is authorized by this

1 section may be imposed for such duration as the board specifies,
2 notwithstanding the contemporaneous existence or subsequent
3 imposition of any other levy for another project, qualified capital
4 purpose, or American Recovery and Reinvestment Act of 2009 purpose
5 imposed pursuant to this section and notwithstanding the subsequent
6 issuance by the district of bonded indebtedness payable from its
7 general fund levy.

8 (5) The county clerk shall levy such taxes, not to
9 exceed five and one-fifth cents per one hundred dollars of taxable
10 valuation for Class II, III, IV, V, and VI districts, and not to
11 exceed the limits set for Class I districts in section 79-10,124,
12 on the taxable property of the district necessary to (a) cover the
13 environmental hazard abatement or accessibility barrier elimination
14 project costs or costs for modification for life safety code
15 violations, indoor air quality, or mold abatement and prevention
16 itemized by the board pursuant to subsection (1) of this section
17 and (b) repay any qualified zone academy bonds or American Recovery
18 and Reinvestment Act of 2009 bonds pursuant to subsection (2) or
19 (3) of this section. Such taxes shall be collected by the county
20 treasurer at the same time and in the same manner as county taxes
21 are collected and when collected shall be paid to the treasurer of
22 the district and used to cover the project costs.

23 (6) If such board operates grades nine through twelve
24 as part of an affiliated school system, it shall designate the
25 fraction of the project or undertaking to be conducted for the
26 benefit of grades nine through twelve. Such fraction shall be
27 raised by a levy placed upon all of the taxable value of all

1 taxable property in the affiliated school system pursuant to
2 subsection (2) of section 79-1075. The balance of the project or
3 undertaking to be conducted for the benefit of grades kindergarten
4 through eight shall be raised by a levy placed upon all of the
5 taxable value of all taxable property in the district which is
6 governed by such board. The combined rate for both levies in the
7 high school district, to be determined by such board, shall not
8 exceed five and one-fifth cents on each one hundred dollars of
9 taxable value.

10 (7) Each board which submits an itemized estimate shall
11 establish an environmental hazard abatement and accessibility
12 barrier elimination project account, a life safety code
13 modification project account, an indoor air quality project
14 account, or a mold abatement and prevention project account,
15 each board which undertakes a qualified capital purpose shall
16 establish a qualified capital purpose undertaking account, within
17 the qualified capital purpose undertaking fund, and each board
18 which undertakes an American Recovery and Reinvestment Act of 2009
19 purpose shall establish an American Recovery and Reinvestment Act
20 of 2009 purpose undertaking account. Taxes collected pursuant to
21 this section shall be credited to the appropriate account to cover
22 the project or undertaking costs. Such estimates may be presented
23 to the county clerk and taxes levied accordingly.

24 (8) For purposes of this section:

25 (a) Abatement includes, but is not limited to, any
26 inspection and testing regarding environmental hazards, any
27 maintenance to reduce, lessen, put an end to, diminish, moderate,

1 decrease, control, dispose of, or eliminate environmental hazards,
2 any removal or encapsulation of environmentally hazardous material
3 or property, any restoration or replacement of material or
4 property, any related architectural and engineering services, and
5 any other action to reduce or eliminate environmental hazards in
6 the school buildings or on the school grounds under the board's
7 control, except that abatement does not include the encapsulation
8 of any material containing more than one percent friable asbestos;

9 (b) Accessibility barrier means anything which impedes
10 entry into, exit from, or use of any building or facility by all
11 people;

12 (c) Accessibility barrier elimination includes, but is
13 not limited to, inspection for and removal of accessibility
14 barriers, maintenance to reduce, lessen, put an end to, diminish,
15 control, dispose of, or eliminate accessibility barriers, related
16 restoration or replacement of facilities or property, any related
17 architectural and engineering services, and any other action to
18 eliminate accessibility barriers in the school buildings or grounds
19 under the board's control;

20 (d) American Recovery and Reinvestment Act of 2009 bond
21 means any type or form of bond permitted by the federal American
22 Recovery and Reinvestment Act of 2009, as such act or bond may
23 be amended and supplemented, including the Hiring Incentives to
24 Restore Employment Act, as amended and supplemented, for use by
25 schools, except qualified zone academy bonds;

26 (e) American Recovery and Reinvestment Act of 2009
27 purpose means any construction of a new public school facility

1 or the acquisition of land on which such a facility is to
2 be constructed or any expansion, rehabilitation, modernization,
3 renovation, or repair of any existing school facilities financed in
4 whole or in part with an American Recovery and Reinvestment Act of
5 2009 bond;

6 (f) Environmental hazard means any contamination of the
7 air, water, or land surface or subsurface caused by any substance
8 adversely affecting human health or safety if such substance has
9 been declared hazardous by a federal or state statute, rule, or
10 regulation;

11 (g) Modification for indoor air quality includes, but
12 is not limited to, any inspection and testing regarding indoor
13 air quality, any maintenance to reduce, lessen, put an end to,
14 diminish, moderate, decrease, control, dispose of, or eliminate
15 indoor air quality problems, any restoration or replacement of
16 material or related architectural and engineering services, and any
17 other action to reduce or eliminate indoor air quality problems
18 or to enhance air quality conditions in new or existing school
19 buildings or on school grounds under the control of a school board;

20 (h) Modification for life safety code violation includes,
21 but is not limited to, any inspection and testing regarding life
22 safety codes, any maintenance to reduce, lessen, put an end to,
23 diminish, moderate, decrease, control, dispose of, or eliminate
24 life safety hazards, any restoration or replacement of material or
25 property, any related architectural and engineering services, and
26 any other action to reduce or eliminate life safety hazards in new
27 or existing school buildings or on school grounds under the control

1 of a school board;

2 (i) Modification for mold abatement and prevention
3 includes, but is not limited to, any inspection and testing
4 regarding mold abatement and prevention, any maintenance to
5 reduce, lessen, put an end to, diminish, moderate, decrease,
6 control, dispose of, or eliminate mold problems, any restoration or
7 replacement of material or related architectural and engineering
8 services, and any other action to reduce or eliminate mold problems
9 or to enhance air quality conditions in new or existing school
10 buildings or on school grounds under the control of a school board;

11 (j) Qualified capital purpose means (i) rehabilitating or
12 repairing the public school facility in which the qualified zone
13 academy is established or (ii) providing equipment for use at such
14 qualified zone academy;

15 (k) Qualified zone academy has the meaning found in (i)
16 26 U.S.C. 1397E(d)(4), as such section existed on October 3, 2008,
17 for qualified zone academy bonds issued on or before such date,
18 and (ii) 26 U.S.C. 54E(d)(1), as such section existed on October
19 4, 2008, for qualified zone academy bonds issued on or after such
20 date;

21 (l) Qualified zone academy allocation means the
22 allocation of the qualified zone academy bond limitation by the
23 State Department of Education to the qualified zone academies
24 pursuant to (i) 26 U.S.C. 1397E(e)(2), as such section existed on
25 October 3, 2008, for allocations relating to qualified zone academy
26 bonds issued on or before such date, and (ii) 26 U.S.C. 54E(c)(2),
27 as such section existed on October 4, 2008, for allocations

1 relating to qualified zone academy bonds issued on or after such
2 date; and

3 (m) Qualified zone academy bond has the meaning found in
4 (i) 26 U.S.C. 1397E(d)(1), as such section existed on October 3,
5 2008, for such bonds issued on or before such date, and (ii) 26
6 U.S.C. 54E(a), as such section existed on and after October 4,
7 2008, for such bonds issued on or after such date, as such section
8 or bonds may be amended or supplemented.

9 (9) Accessibility barrier elimination project costs
10 includes, but is not limited to, inspection, maintenance,
11 accounting, emergency services, consultation, or any other action
12 to reduce or eliminate accessibility barriers.

13 (10) For the purpose of paying amounts necessary for
14 the abatement of environmental hazards, accessibility barrier
15 elimination, or modifications for life safety code violations,
16 indoor air quality, mold abatement and prevention, or for an
17 American Recovery and Reinvestment Act of 2009 purpose, the board
18 may borrow money, establish a sinking fund, and issue bonds and
19 other evidences of indebtedness of the district, which bonds and
20 other evidences of indebtedness shall be secured by and payable
21 from an irrevocable pledge by the district of amounts received in
22 respect of the tax levy provided for by this section and any other
23 funds of the district available therefor. Bonds and other evidences
24 of indebtedness issued by a district pursuant to this subsection
25 shall not constitute a general obligation of the district or be
26 payable from any portion of its general fund levy.

27 (11) The total principal amount of bonds for

1 modifications to correct life safety code violations, for indoor
2 air quality problems, for mold abatement and prevention, or for an
3 American Recovery and Reinvestment Act of 2009 purpose which may be
4 issued pursuant to this section shall not exceed the total amount
5 specified in the itemized estimate described in subsections (1) and
6 (3) of this section.

7 (12) The total principal amount of qualified zone academy
8 bonds which may be issued pursuant to this section for qualified
9 capital purposes with respect to a qualified zone academy shall
10 not exceed the qualified zone academy allocation granted to the
11 board by the department. The total amount that may be financed by
12 qualified zone academy bonds pursuant to this section for qualified
13 purposes with respect to a qualified zone academy shall not exceed
14 seven and one-half million dollars statewide in a single year.
15 In any year that the Nebraska qualified zone academy allocations
16 exceed seven and one-half million dollars for qualified capital
17 purposes to be financed with qualified zone academy bonds issued
18 pursuant to this section, (a) the department shall reduce such
19 allocations proportionally such that the statewide total for such
20 allocations equals seven and one-half million dollars and (b) the
21 difference between the Nebraska allocation and seven and one-half
22 million dollars shall be available to qualified zone academies for
23 requests that will be financed with qualified zone academy bonds
24 issued without the benefit of this section.

25 Nothing in this section directs the State Department of
26 Education to give any preference to allocation requests that will
27 be financed with qualified zone academy bonds issued pursuant to

1 this section.

2 (13) The State Department of Education shall establish
3 procedures for allocating bond authority to school boards as may be
4 necessary pursuant to an American Recovery and Reinvestment Act of
5 2009 bond.

6 2. Renumber the remaining sections, correct internal
7 references, and amend the repealer accordingly.