LEGISLATIVE BILL 906

Approved by the Governor March 29, 2014, with line-item vetoes overridden April 1, 2014.

(CORRECTED)

Introduced by Speaker Adams, 24; at the request of the Governor.

FOR AN ACT relating to appropriations; to amend sections 2-1588, 2-1592, 2-3225, 2-3226.05, and 81-1204, Reissue Revised Statutes of Nebraska, sections 24-205, 24-227.01, 39-1390, 48-622.01, 58-708, and 81-1205, Revised Statutes Cumulative Supplement, 2012, and sections 71-7611 and 81-2516, Revised Statutes Supplement, 2013; to provide for transfers of funds; to create and eliminate funds; to change provisions relating to the source of revenue and use of funds in the Nebraska Resources Development Fund, for water and related land resources, by natural resources districts, for judges’ education and retirement, for Supreme Court automation, for employment security settlements, from the Affordable Housing Trust Fund, from the Nebraska Health Care Cash Fund, and for job training grants; to require reports; to harmonize provisions; to repeal the original sections; to outright repeal sections 2-3226.06, 2-3226.07, 2-3226.08, and 2-3226.09, Reissue Revised Statutes of Nebraska; and to declare an emergency.

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

Section 1. The State Treasurer shall transfer six million eight hundred thousand dollars from the Health and Human Services Cash Fund to the General Fund on or before July 15, 2014, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services.

Sec. 2. The Vehicle Title and Registration System Replacement and Maintenance Cash Fund is hereby created. The fund shall be administered by the Department of Motor Vehicles. The fund shall be used by the department to pay for costs associated with the acquisition, implementation, maintenance, support, upgrades, and replacement of the vehicle titling and registration computer system. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 3. The State Treasurer shall transfer twelve million five hundred thousand dollars from the Department of Motor Vehicles Cash Fund to the Vehicle Title and Registration System Replacement and Maintenance Cash Fund on July 1, 2014, or as soon thereafter as administratively possible.

Sec. 4. The Game and Parks State Park Improvement and Maintenance Fund is created. The fund shall consist of transfers made by the Legislature and any gifts, grants, bequests, or donations to the fund. Money in the fund shall be used to build, repair, renovate, rehabilitate, restore, modify, or improve any infrastructure in the state park system. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 5. The State Treasurer, at the direction of the budget administrator of the budget division of the Department of Administrative Services, shall transfer fifteen million dollars from the General Fund to the Game and Parks State Park Improvement and Maintenance Fund on or before July 31, 2014.

Sec. 6. The State Treasurer, at the direction of the budget administrator of the budget division of the Department of Administrative Services, shall transfer two million five hundred thousand dollars from the State Recreation Road Fund to the Game and Parks State Park Improvement and Maintenance Fund on or before July 31, 2014.

Sec. 7. The Water Sustainability Fund is created in the Department of Natural Resources. The fund shall be used in accordance with the provisions established in Legislative Bill 1098, One Hundred Third Legislature, Second Session, 2014, and for costs directly related to the administration of the fund.

The fund shall consist of money transferred to the fund by the Legislature, other funds as appropriated by the Legislature, and money donated as gifts, bequests, or other contributions from public or private entities. Funds made available by any department or agency of the United States may also...
be credited to the fund if so directed by such department or agency. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act. Investment earnings from investment of money in the fund shall be credited to the fund.

It is the intent of the Legislature that twenty-one million dollars be transferred from the General Fund to the Water Sustainability Fund in fiscal year 2014-15 and that eleven million dollars be transferred from the General Fund to the Water Sustainability Fund each fiscal year beginning in fiscal year 2015-16.

Sec. 8. The State Treasurer shall transfer twenty-one million dollars from the General Fund to the Water Sustainability Fund no later than July 15, 2014, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services.

Sec. 9. Section 2-1588, Reissue Revised Statutes of Nebraska, is amended to read:

2-1588 (1) Any money in the Nebraska Resources Development Fund may be allocated by the commission in accordance with sections 2-1586 to 2-1595 for utilization by the department, by any state office, agency, board, or commission, or by any political subdivision of the state which has the authority to develop the state’s water and related land resources. Such money may be reallocated by the commission in accordance with sections 2-1586 to 2-1595 for utilization by the department, by any state office, agency, board, or commission, or by any political subdivision of the state which has the authority to develop the state’s water and related land resources after the effective date of this act. The commission may commit appropriated funds to projects approved as of the effective date of this act, not to exceed amounts specifically allocated to such projects prior to the effective date of this act. Prior to the effective date of this act, the fund may be allocated in the form of grants or loans or for acquiring state interests in water and related land resources programs and projects undertaken within the state. The allocation of funds to a program or project in one form shall not of itself preclude additional allocations in the same or any other form to the same program or project. Funds may also be allocated to assist natural resources districts in the preparation of management plans as provided in section 46-709. Funds so allocated shall not be subject to sections 2-1589 to 2-1595.

(2) No project, including all related phases, segments, parts, or divisions, shall receive more than ten million dollars from the fund. On July 1 of each year after 1993, the director shall adjust the project cost and payment limitation of this subsection by an amount equal to the average percentage change in a readily available construction cost index for the prior three years.

(3) Prior to September 1 of each even-numbered year, a biennial report shall be made to the Governor and the Clerk of the Legislature describing the work accomplished by the use of such development fund during the immediately preceding two-year period. The report submitted to the Clerk of the Legislature shall be submitted electronically. The report shall include a complete financial statement. Each member of the Legislature shall receive an electronic copy of such report upon making a request to the director.

Sec. 10. Section 2-1592, Reissue Revised Statutes of Nebraska, is amended to read:

2-1592 (1) Any organization qualified to apply for and receive funds from the Nebraska Resources Development Fund may file an application with the department for a grant or loan from such fund. Applications for grants to the department itself shall be filed by the department. Each application shall be filed in such manner and form and be accompanied by such information as may be prescribed by the director and the commission. No applications may be made to receive funds by grant or loan from the Nebraska Resources Development Fund after the effective date of this act.

(2) Any such application shall:
(a) Describe the nature and purpose of the proposed program or project;
(b) Set forth or be accompanied by a plan for development of the proposed program or project, together with engineering, economic, and financial feasibility data and information, and such estimated costs of construction or implementation as may be required by the director and the commission;
(c) State whether money other than that for which the application is made will be used to help in meeting program or project costs and whether such money is available or has been sought for this purpose;
(d) When appropriate, state that the applicant holds or can acquire
title to all lands or has the necessary easements and rights-of-way for the project and related lands and has or may acquire all water rights necessary for the proposed project;

(e) Show that the applicant possesses all necessary authority to undertake or participate in the proposed program or project; and

(f) Demonstrate the probable environmental and ecological consequences that may result from such proposed program or project.

(3) Upon receipt of an application, the director shall evaluate and investigate all aspects of the proposed program or project and the proposed schedule for development and completion of such program or project, determine the eligibility of the program or project for funding, and make appropriate recommendations to the commission pursuant to sections 2-1586 to 2-1595. As a part of his or her investigation, the director shall consider whether the plan for development of the program or project is satisfactory. If the director determines that the plan is unsatisfactory or that the application does not contain adequate information upon which to make determinations, the director shall return the application to the applicant and may make such recommendations to the applicant as are considered necessary to make the plan or the application satisfactory.

(4) Requests for utilization of the Nebraska Resources Development Fund for state participation in any water and related land-water resources projects through acquisition of a state interest therein shall also be filed with the department for the director's evaluation, investigation, and recommendations. Such requests shall be filed in the manner and form and be accompanied by such information as shall be prescribed by the department and the commission.

Sec. 11. Section 2-3225, Reissue Revised Statutes of Nebraska, is amended to read:

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

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

(c) In addition to the power and authority granted in subdivisions (1)(a) and (b) of this section, each district located in a river basin, subbasin, or reach that has been determined to be fully appropriated pursuant to section 46-714 or designated overappropriated pursuant to section 46-713 by the Department of Natural Resources shall also have the power and authority to levy a tax equal to the dollar amount by which its restricted funds budgeted to administer and implement ground water management activities and integrated management activities under the Nebraska Ground Water Management and Protection Act exceed its restricted funds budgeted to administer and implement ground water management activities and integrated management activities for FY2005-06, not to exceed three cents on each one hundred dollars of taxable valuation on all of the taxable property within the district for fiscal year 2006-07 and each fiscal year thereafter through fiscal year 2017-18.

(d) In addition to the power and authority granted in subdivisions (a) through (c) of this subsection, a district with jurisdiction that includes a river subject to an interstate compact among three or more states and that also includes one or more irrigation districts within the compact river basin may annually levy a tax not to exceed ten cents per one hundred dollars of taxable valuation of all taxable property in the district. The proceeds of such tax may be used for the payment of principal and interest on bonds and refunding bonds issued pursuant to section 2-3226.01, or for the repayment of financial assistance received by the district pursuant to section 2-3226.02. Such levy is not includable in the computation of other limitations upon the district's tax levy.

(2) The proceeds of the tax levies authorized in subdivisions (1)(a) through (c) of this section shall be used, together with any other funds which the district may receive from any source, for the operation of the district. When adopted by the board, the tax levies authorized in subdivisions (1)(a) through (d) of this section shall be certified by the secretary to the county clerk of each county which in whole or in part is included within the
district. Such levy shall be handled by the counties in the same manner as other levies, and proceeds shall be remitted to the district treasurer. Such levy shall not be considered a part of the general county levy and shall not be considered in connection with any limitation on levies of such counties.

Sec. 12. Section 2-3226.05, Reissue Revised Statutes of Nebraska, is amended to read:
2-3226.05 (1) A district with an integrated management plan as described in subsection (1) of section 2-3226.01 may levy an occupation tax upon the activity of irrigation of agricultural lands within such district on an annual basis, not to exceed ten dollars per irrigated acre, the proceeds of which may be used for (a) repaying principal and interest on any bonds or refunding bonds issued pursuant to section 2-3226.01 for one or more projects under section 2-3226.04. (b) the repayment of financial assistance received by the district pursuant to section 2-3226.07, or (c) or (b) payment of all or any part of the costs and expenses of one or more qualified projects described in section 2-3226.04. If such district has more than one river basin as described in section 2-1504 within its jurisdiction, such district shall confine such occupation tax authorized in this section to the geographic area affected by an integrated management plan adopted in accordance with section 46-715.

(2)(a) Acres classified by the county assessor as irrigated shall be subject to such district's occupation tax unless on or before March 1 in each year the record owner certifies to the district the nonirrigation status of such acres.
(b) A district may exempt from the occupation tax acres that are enrolled in local, state, or federal temporary irrigation retirement programs that prohibit the application of irrigation water in the year for which the tax is levied.
(c) Except as provided in subdivisions (2)(a) and (b) of this section, a district is prohibited from providing an exemption from, or allowing a request for a local refund of, an occupation tax on irrigated acres regardless of the irrigation source while the record owner maintains irrigated status on such acres in the year for which the tax is levied.
(d) Notwithstanding subdivisions (2)(b) and (c) of this section, the record owner may present evidence of the nonirrigation status of the acres subject to the tax within twelve months after the date the tax was levied and the district may refund amounts collected upon such acres if an occupation tax was not levied by the district the previous year and the district had not adopted an integrated management plan as described in subsection (1) of section 2-3226.01 by March 1 in the current year. Subdivision (2)(d) of this section terminates on October 1, 2012.

(3) Any such occupation tax shall remain in effect so long as the natural resources district has bonds outstanding which have been issued stating such occupation tax as an available source for payment and for the purpose of paying all or any part of the costs and expenses of one or more projects authorized pursuant to section 2-3226.04.

(4) Such occupation taxes shall be certified to, collected by, and accounted for by the county treasurer at the same time and in the same manner as general real estate taxes, and such occupation taxes shall be and remain a perpetual lien against such real estate until paid. Such occupation taxes shall become delinquent at the same time and in the same manner as general real property taxes. The county treasurer shall publish and post a list of delinquent occupation taxes with the list of real property subject to sale for delinquent property taxes provided for in section 77-1804. In addition, the list shall be provided to natural resources districts which levied the delinquent occupation taxes. The list shall include the record owner's name, the parcel identification number, and the amount of delinquent occupation tax. For services rendered in the collection of the occupation tax, the county treasurer shall receive the fee provided for collection of general natural resources district money under section 33-114.

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

Sec. 13. Section 24-205, Revised Statutes Cumulative Supplement, 2012, is amended to read:
24-205 The Supreme Court Education Fund is created. The State Court Administrator shall administer the fund. The fund shall consist of money
remitted pursuant to section 33-154. Except as otherwise directed by the Supreme Court during the period from November 21, 2009, until June 30, 2013, the Fund shall only be used to aid in supporting the mandatory training and education program for judges and employees of the Supreme Court, Court of Appeals, district courts, separate juvenile courts, county courts, and Nebraska Probation System as enacted by rule of the Supreme Court. On or as soon thereafter as administratively possible, the State Treasurer shall transfer one hundred nine thousand three hundred eighty-three dollars from the Supreme Court Education Fund to the Nebraska Retirement Fund for Judges as an offset to the increase in the state’s contribution to the Nebraska Judges Retirement System.

Any money in the Fund Supreme Court Education Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 14. Section 24-227.01, Revised Statutes Cumulative Supplement, 2012, is amended to read:

24-227.01 The Supreme Court Automation Cash Fund is created. The State Court Administrator shall administer the fund. Except as otherwise directed by the Supreme Court during the period from November 21, 2009, until June 30, 2013, the Fund shall only be used to support automation expenses of the Supreme Court, Court of Appeals, district courts, separate juvenile courts, county courts, and Nebraska Probation System from the computer automation budget program, except that the State Treasurer shall, on or before June 30, 2011, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services, transfer the amount set forth in Laws 2009, LB 152, One Hundred First Legislature, First Special Session.

On July 1, 2014, or as soon thereafter as administratively possible, the State Treasurer shall transfer six hundred thousand dollars from the Supreme Court Automation Cash Fund to the Nebraska Retirement Fund for Judges as an offset to the increase in the state’s contribution to the Nebraska Judges Retirement System.

Any money in the Supreme Court Automation Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 15. Section 39-1390, Revised Statutes Cumulative Supplement, 2012, is amended to read:

39-1390 The State Recreation Road Fund is created. The money in the fund shall be transferred by the State Treasurer, on the first day of each month, to the Department of Roads and shall be expended by the Director-State Engineer with the approval of the Governor for construction and maintenance of dustless-surface roads to be designated as state recreation roads as provided in this section, except that transfers may be made from the fund to the General Fund Game and Parks State Park Improvement and Maintenance Fund at the direction of the Legislature through June 30, 2011. July 31, 2014. Except as to roads under contract as of March 15, 1972, those roads, excluding state highways, giving direct and immediate access to or located within state parks, state recreation areas, or other recreational or historical areas, shall be eligible for designation as state recreation roads. Such eligibility shall be determined by the Game and Parks Commission and certified to the Director-State Engineer, who shall, after receiving such certification, be authorized to commence construction on such recreation roads as funds are available. In addition, those roads, excluding state highways, giving direct and immediate access to a state veteran cemetery are state recreation roads. After construction of such roads they shall be shown on the map provided by section 39-1311. Preference in construction shall be based on existing or potential traffic use by other than local residents. Unless the State Highway Commission otherwise recommends, such roads upon completion of construction shall be incorporated into the state highway system. If such a road is not incorporated into the state highway system, the Department of Roads and the county within which such road is located shall enter into a maintenance agreement establishing the responsibility for maintenance of the road, the maintenance standards to be met, and the responsibility for maintenance costs. Any money in the State Recreation Road Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 16. Section 48-622.01, Revised Statutes Cumulative Supplement, 2012, is amended to read:

48-622.01 (1) There is hereby created in the state treasury a special fund to be known as the State Unemployment Insurance Trust Fund. All state unemployment insurance tax collected under sections 48-648 to 48-661, less refunds, shall be paid into the fund. Such money shall be held in
trust for payment of unemployment insurance benefits. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act, except that interest earned on money in the fund shall be credited to the Nebraska Training and Support Trust Fund at the end of each calendar quarter.

(2) The commissioner shall have authority to determine when and in what amounts withdrawals from the State Unemployment Insurance Trust Fund for payment of benefits are necessary. Amounts withdrawn for payment of benefits shall be immediately forwarded to the Secretary of the Treasury of the United States of America to the credit of the state’s account in the Unemployment Trust Fund, provisions of law in this state relating to the deposit, administration, release, or disbursement of money in the possession or custody of this state to the contrary notwithstanding.

(3) If and when the state unemployment insurance tax ceases to exist as determined by the Governor, all money then in the State Unemployment Insurance Trust Fund less accrued interest shall be immediately transferred to the credit of the state’s account in the Unemployment Trust Fund, provisions of law in this state relating to the deposit, administration, release, or disbursement of money in the possession or custody of this state to the contrary notwithstanding. The determination to eliminate the state unemployment insurance tax shall be based on the solvency of the state’s account in the Unemployment Trust Fund and the need for training of Nebraska workers. Any interest in the State Unemployment Insurance Trust Fund shall be credited to the Nebraska Training and Support Trust Fund.

(4) Upon certification from the commissioner that disallowed costs by the United States Department of Labor for FY2007-08, FY2008-09, and FY2009-10, or any one of them, have been reduced to an amount certain by way of settlement or final judgment, the State Treasurer shall transfer the amount of such settlement or final judgment from the State Unemployment Insurance Trust Fund to the Employment Security Special Contingent Fund. The total amount of such transfers shall not exceed $2,816,345. The amount of the reappropriation of Federal Funds appropriated in FY2004-05 under section 903(d) of the federal Social Security Act shall be reduced by the amount transferred.

(5) Upon certification from the commissioner that the amount needed to settle pending class action litigation and terminate the contributory retirement system established pursuant to section 48-609 has been reduced to an amount certain, the State Treasurer shall transfer the amount certified by the commissioner as needed to effectuate the settlement from the State Unemployment Insurance Trust Fund to the Employment Security Special Contingent Fund. The amount transferred pursuant to this subsection shall not exceed two million seven hundred seventy-three thousand dollars.

Sec. 17. Section 58-708, Revised Statutes Cumulative Supplement, 2012, is amended to read:

58-708 (1) During each calendar year in which funds are available from the Affordable Housing Trust Fund for use by the Department of Economic Development, the department shall allocate, a specific amount of funds, not less than twenty-five thirty percent, to each congressional district. Entitlement area funds allocated under this section that are not awarded to an eligible project from within the entitlement area within one year shall be made available for distribution to eligible projects elsewhere in the state. The department shall announce a grant and loan application period of at least ninety days duration for all nonentitlement area projects. In selecting projects to receive trust fund assistance, the department shall develop a qualified allocation plan and give first priority to financially viable projects that serve the lowest income occupants for the longest period of time. The qualified allocation plan shall:

(a) Set forth selection criteria to be used to determine housing priorities of the housing trust fund which are appropriate to local conditions, including the community’s immediate need for affordable housing, proposed increases in home ownership, private dollars leveraged, level of local government support and participation, and repayment, in part or in whole, of amounts provided by the fund; and

(b) Give first priority in allocating trust fund assistance among selected projects to those projects which serve the lowest income occupant and are obligated to serve qualified occupants for the longest period of time.

(2) The department shall fund in order of priority as many applications as will utilize available funds less actual administrative costs of the department in administering the program. In administering the program the department may contract for services or directly provide funds to other governmental entities or instrumentalities.
(3) The department may recapture any funds which were allocated to a qualified recipient for an eligible project through an award agreement if such funds were not utilized for eligible costs within the time of performance under the agreement and are therefor no longer obligated to the project. The recaptured funds shall be credited to the Industrial Recovery Fund except as provided in section 81-1213.

Sec. 18. Section 71-7611, Revised Statutes Supplement, 2013, is amended to read:

71-7611 (1) The Nebraska Health Care Cash Fund is created. The State Treasurer shall transfer (a) fifty-six million one hundred thousand dollars no later than July 15, 2009, and (b) fifty-nine million one hundred thousand dollars on or before July 15, 2010, July 15, 2011, and July 15, 2012, and July 15, 2013, and (c) sixty million one hundred thousand dollars on or before July 15, 2014, and on or before every July 15 thereafter from the Nebraska Medicaid Intergovernmental Trust Fund and the Nebraska Tobacco Settlement Trust Fund to the Nebraska Health Care Cash Fund, except that such amount shall be reduced by the amount of the unobligated balance in the Nebraska Health Care Cash Fund at the time the transfer is made. The state investment officer upon consultation with the Nebraska Investment Council shall advise the State Treasurer on the amounts to be transferred from the Nebraska Medicaid Intergovernmental Trust Fund and from the Nebraska Tobacco Settlement Trust Fund under this section in order to sustain such transfers in perpetuity. The state investment officer shall report electronically to the Legislature on or before October 1 of every even-numbered year on the sustainability of such transfers. Except as otherwise provided by law, no more than the amount specified in this subsection may be appropriated or transferred from the Nebraska Health Care Cash Fund in any fiscal year.

It is the intent of the Legislature that no additional programs are funded through the Nebraska Health Care Cash Fund until funding for all programs with an appropriation from the fund during FY2012-13 are restored to their FY2012-13 levels.

(2) Any money in the Nebraska Health Care Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

(3) The University of Nebraska and postsecondary educational institutions having colleges of medicine in Nebraska and their affiliated research hospitals in Nebraska, as a condition of receiving any funds appropriated or transferred from the Nebraska Health Care Cash Fund, shall not discriminate against any person on the basis of sexual orientation.

Sec. 19. Section 81-1204, Reissue Revised Statutes of Nebraska, is amended to read:

81-1204 (1) Except as otherwise provided in subsection (2) of this section, the Department of Economic Development shall not approve a job training grant (a) which exceeds an average expenditure of five thousand dollars per job created if the proposed wage levels do not exceed thirty thousand dollars per year, (b) which exceeds an average expenditure of ten thousand dollars per job if the proposed wage levels exceed thirty thousand dollars per year but do not exceed fifty thousand dollars per year, or (c) which exceeds an average expenditure of twenty thousand dollars per job if the proposed wage levels exceed fifty thousand dollars per year or if the jobs created are located in a high-poverty area as defined in section 81-1203.

The (2) If the application is approved with provisions described in subsection (3) of section 81-1203, the Department of Economic Development may approve a job training grant (a) up to ten thousand dollars per job created if the proposed wage levels do not exceed thirty thousand dollars per year, (b) or a job training grant up to fifteen thousand dollars per job if the proposed wage levels exceed thirty thousand dollars per year, if the application is approved with provisions described in subsection (3) of section 81-1203, but do not exceed fifty thousand dollars per year, or (c) up to twenty-five thousand dollars per job if the proposed wage levels exceed fifty thousand dollars per year or if the jobs created are located in a high-poverty area as defined in section 81-1203.

Sec. 20. Section 81-1205, Revised Statutes Cumulative Supplement, 2012, is amended to read:

81-1205 A business which is awarded a job training grant or a training grant shall provide annual performance reports to the Department of Economic Development and a final performance report upon the completion of the project. The department shall include information relating to such grants in the department's annual status report under section 81-1201.11. Provide a status report to the Appropriations Committee of the Legislature on July 1 of each year. The status report shall include information on each active grant, including specific information regarding the number of positions to be
trained, whether new or existing employees are to be trained, the length of time that the project has been active, the amount of funding committed to the project, the amount of funding paid out to date, and the projected completion date. The status report shall also provide information on grants closed during the reporting year, including the total number of employees trained, whether new or existing employees were trained, total project expenditures, and the duration time of the project. The status report shall also provide information summarizing the use of community college areas to provide training services and list specific projects where a community college area is providing all or a component of the training services. If private or inhouse training services are used, the status report shall provide information regarding the name of the private or inhouse training service and the qualifications of the training service. The report submitted to the Appropriations Committee shall be submitted electronically.

Sec. 21. Section 81-2516, Revised Statutes Supplement, 2013, is amended to read:
81-2516 The Commission on Indian Affairs Cash Fund is created. The fund shall be administered by the Commission on Indian Affairs. The fund shall consist of money received by the state in the form of from contracts, fees, grants, or gifts from nonfederal sources received by the state and any investment income earned on the fund. The fund may be used to support the commission's operations pursuant to sections 81-2501 to 81-2508. The Department of Administrative Services may for accounting purposes create subfunds of the fund to segregate awards or allocations received. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 22. Original sections 2-1588, 2-1592, 2-3225, 2-3226.05, and 81-1204, Reissue Revised Statutes of Nebraska, sections 24-205, 24-227.01, 39-1390, 48-622.01, 58-708, and 81-1205, Revised Statutes Cumulative Supplement, 2012, and sections 71-7611 and 81-2516, Revised Statutes Supplement, 2013, are repealed.

Sec. 23. The following sections are outright repealed: Sections 2-3226.06, 2-3226.07, 2-3226.08, and 2-3226.09, Reissue Revised Statutes of Nebraska.

Sec. 24. Since an emergency exists, this act takes effect when passed and approved according to law.