

AMENDMENTS TO LB778

Introduced by Education.

1 1. Strike the original sections and insert the following new
2 sections:

3 Section 1. Section 79-1082, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 79-1082 The aggregate school tax for a Class V school district,
6 including the levy for the site and building fund as authorized by
7 section 79-10,120 ~~79-10,126~~, shall be subject to the limits provided in
8 section 77-3442.

9 Sec. 2. Section 79-1098, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 79-1098 Except as otherwise provided in sections 10-701 to
12 10-716.01 for the issuance of bonds, whenever the annual levy authorized
13 pursuant to section 79-10,120 ~~Whenever it is deemed insufficient for the~~
14 ~~purposes authorized in such section, necessary (1) to erect a schoolhouse~~
15 ~~or school building or an addition or additions and improvements to any~~
16 ~~existing schoolhouse or (2) to purchase equipment for such schoolhouse or~~
17 ~~school buildings, in any school district in this state except a Class I~~
18 ~~district the school board or board of education of a Class II, III, IV,~~
19 V, or VI school district may and, upon petition of not less than one-
20 ~~fourth of the legal voters of the school district, shall submit to the~~
21 ~~people of the school district at the next general election, or at a~~
22 special election held for such purpose, a proposition to vote on a
23 special annual tax. Such annual tax, when combined with any annual tax
24 imposed pursuant to section 79-10,120, shall for that purpose of not to
25 exceed fourteen ~~seventeen and five-tenths~~ cents on each one hundred
26 dollars ~~of upon the taxable value and shall not exceed of all the taxable~~
27 ~~property in such district for a term of not to exceed ten years. Such~~

1 ~~special tax may be voted at any annual or special meeting of the district~~
2 ~~by fifty-five percent of the legal voters attending such meeting.~~

3 Sec. 3. Section 79-10,100, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 79-10,100 The school board or board of education, upon being
6 satisfied that all the requirements of section ~~sections~~ 79-1098 and
7 ~~79-1099~~ have been substantially complied with and that a majority ~~fifty-~~
8 ~~five percent~~ of all votes cast at the election under such section
9 ~~sections~~ are in favor of such tax, shall enter such proposition and all
10 the proceedings had thereon upon the records of the school district and
11 shall certify the special tax levy to the county clerk in the same manner
12 as other tax levies.

13 Sec. 4. Section 79-10,101, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 79-10,101 The sum levied and collected under section 79-10,100 shall
16 (1) constitute a special fund for the purposes for which it was voted,
17 (2) not be used for any other purpose ~~unless otherwise authorized by a~~
18 ~~fifty-five percent majority vote of the legal voters of the school~~
19 ~~district cast at the election under sections 79-1098 and 79-1099,~~ (3) be
20 paid over to the county treasurer of the county in which the
21 administrative office of such school district is located, (4) except as
22 provided in subsection (4) of section 79-10,120, be kept by the county
23 treasurer and treasurer of the school district separate and apart from
24 other district funds, and (5) be subject to withdrawal as provided in
25 section 79-587 or, for Class V school districts, section 79-584. Any
26 ~~portion of such sum so levied and collected, the expenditure of which is~~
27 ~~not required to effectuate the purposes for which such sum was voted, may~~
28 ~~be transferred by the school board, at any regular or special meeting by~~
29 ~~the vote of a majority of the members attending, to the general fund of~~
30 ~~the district.~~ All funds received by the district treasurer for such
31 purpose shall be immediately invested by such treasurer in United States

1 Government bonds or in such securities in which the state investment
2 officer may invest the permanent school funds during the accumulation of
3 such sinking fund.

4 Sec. 5. Section 79-10,120, Revised Statutes Cumulative Supplement,
5 2016, is amended to read:

6 79-10,120 (1) The school board or board of education of a Class II,
7 III, IV, V, or VI school district may establish a special fund for
8 purposes of acquiring sites for school buildings or teacherages,
9 purchasing existing buildings for use as school buildings or teacherages,
10 including the sites upon which such buildings are located, major
11 replacement repairs on existing structures, and the erection, alteration,
12 equipping, and furnishing of school buildings or teacherages and
13 additions to school buildings for elementary and high school grades and
14 for no other purpose. The fund shall be established from the proceeds of
15 an annual tax levy, to be determined by the board, of not to exceed (a)
16 fourteen cents for tax years beginning prior to the effective date of
17 this act or (b) five cents for tax years beginning on or after the
18 effective date of this act on each one hundred dollars upon the taxable
19 value of all taxable property in the district which shall be in addition
20 to any other taxes authorized to be levied for school purposes. Such tax
21 shall be levied and collected as are other taxes for school purposes.

22 (2) The school board or board of education of a Class II, III, IV,
23 V, or VI school district may continue an annual tax established pursuant
24 to this section prior to the effective date of this act through school
25 fiscal year 2024-25 for any project commenced prior to the effective date
26 of this act. Any annual tax continued pursuant to this subsection shall
27 not exceed the rate levied for such project for school fiscal year
28 2017-18. The proceeds of any such annual tax shall only be used for the
29 project for which the tax was levied. For purposes of this subsection,
30 commenced means any action taken by the school board on the record which
31 commits the board to expend district funds in planning, constructing, or

1 carrying out the project. Any tax authorized pursuant to this subsection
2 shall not exceed fourteen cents on each one hundred dollars of taxable
3 value when combined with all other taxes imposed pursuant to this
4 section.

5 (3) On or before October 1, 2018, the school board or board of
6 education of any Class II, III, IV, V, or VI school district that levied
7 an annual tax pursuant to this section for school fiscal year 2017-18
8 shall file with the Auditor of Public Accounts a statement describing any
9 projects for which an annual tax may be continued pursuant to subsection
10 (2) of this section, the rate levied for school fiscal year 2017-18
11 attributable to each such project, and the anticipated completion date
12 for each such project.

13 (4) The proceeds of any annual tax imposed pursuant to this section
14 shall be kept separate and apart from other school district funds, except
15 that such proceeds may be combined with amounts levied and collected
16 under sections 79-1098 to 79-10,101 for the same project.

17 Sec. 6. Section 79-10,126, Revised Statutes Cumulative Supplement,
18 2016, is amended to read:

19 79-10,126 For school fiscal year 2017-18 and each school fiscal year
20 thereafter, each Class V school district shall establish (1) for the
21 general operation of the schools, such fund as will result from an annual
22 levy of such rate of tax upon the taxable value of all the taxable
23 property in such school district as the board of education determines to
24 be necessary for such purpose, (2) funds ~~a fund~~ resulting from ~~an~~ annual
25 levies ~~amount of tax~~ to be determined by the board of education pursuant
26 to sections 79-1098 to 79-10,101 and 79-10,120 ~~of not to exceed fourteen~~
27 ~~cents on each one hundred dollars upon the taxable value of all the~~
28 ~~taxable property in the district~~ for the purpose of acquiring sites of
29 school buildings and the erection, alteration, equipping, and furnishing
30 of school buildings and additions to school buildings, which tax levies
31 levy shall be used for no other purposes, and (3) a further fund

1 resulting from an annual amount of tax to be determined by the board of
2 education to pay interest on and retiring, funding, or servicing of
3 bonded indebtedness of the district.

4 Sec. 7. Original sections 79-1082, 79-1098, 79-10,100, and
5 79-10,101, Reissue Revised Statutes of Nebraska, and sections 79-10,120
6 and 79-10,126, Revised Statutes Cumulative Supplement, 2016, are
7 repealed.

8 Sec. 8. The following section is outright repealed: Section
9 79-1099, Reissue Revised Statutes of Nebraska.