

AMENDMENTS TO LB873

(Amendments to Standing Committee amendments, AM2065)

Introduced by Wayne, 13.

1 1. Insert the following new sections:

2 Sec. 343. Section 77-2602, Revised Statutes Cumulative Supplement,
3 2016, is amended to read:

4 77-2602 (1) Every stamping agent engaged in distributing or selling
5 cigarettes at wholesale in this state shall pay to the Tax Commissioner
6 of this state a special privilege tax. This shall be in addition to all
7 other taxes. It shall be paid prior to or at the time of the sale, gift,
8 or delivery to the retail dealer in the several amounts as follows: On
9 each package of cigarettes containing not more than twenty cigarettes,
10 sixty-four cents per package; and on packages containing more than twenty
11 cigarettes, the same tax as provided on packages containing not more than
12 twenty cigarettes for the first twenty cigarettes in each package and a
13 tax of one-twentieth of the tax on the first twenty cigarettes on each
14 cigarette in excess of twenty cigarettes in each package.

15 (2) Beginning October 1, 2004, the State Treasurer shall place the
16 equivalent of forty-nine cents of such tax in the General Fund. The State
17 Treasurer shall reduce the amount placed in the General Fund under this
18 subsection by the amount prescribed in subdivision (3)(d) of this
19 section. For purposes of this section, the equivalent of a specified
20 number of cents of the tax shall mean that portion of the proceeds of the
21 tax equal to the specified number divided by the tax rate per package of
22 cigarettes containing not more than twenty cigarettes.

23 (3) The State Treasurer shall distribute the remaining proceeds of
24 such tax in the following order:

25 (a) First, beginning July 1, 1980, the State Treasurer shall place
26 the equivalent of one cent of such tax in the Nebraska Outdoor Recreation

1 Development Cash Fund. For fiscal year distributions occurring after
2 FY1998-99, the distribution under this subdivision shall not be less than
3 the amount distributed under this subdivision for FY1997-98. Any money
4 needed to increase the amount distributed under this subdivision to the
5 FY1997-98 amount shall reduce the distribution to the General Fund;

6 (b) Second, beginning July 1, 1993, the State Treasurer shall place
7 the equivalent of three cents of such tax in the Health and Human
8 Services Cash Fund to carry out sections 81-637 to 81-640. For fiscal
9 year distributions occurring after FY1998-99, the distribution under this
10 subdivision shall not be less than the amount distributed under this
11 subdivision for FY1997-98. Any money needed to increase the amount
12 distributed under this subdivision to the FY1997-98 amount shall reduce
13 the distribution to the General Fund;

14 (c) Third, beginning October 1, 2002, and continuing until all the
15 purposes of the Deferred Building Renewal Act have been fulfilled, the
16 State Treasurer shall place the equivalent of seven cents of such tax in
17 the Building Renewal Allocation Fund. The distribution under this
18 subdivision shall not be less than the amount distributed under this
19 subdivision for FY1997-98. Any money needed to increase the amount
20 distributed under this subdivision to the FY1997-98 amount shall reduce
21 the distribution to the General Fund;

22 (d) Fourth, until July 1, 2009, the State Treasurer shall place in
23 the Municipal Infrastructure Redevelopment Fund the sum of five hundred
24 twenty thousand dollars each fiscal year to carry out the Municipal
25 Infrastructure Redevelopment Fund Act. The Legislature shall appropriate
26 the sum of five hundred twenty thousand dollars each year for fiscal year
27 2003-04 through fiscal year 2008-09;

28 (e) Fifth, beginning July 1, 2001, and continuing until June 30,
29 2008, the State Treasurer shall place the equivalent of two cents of such
30 tax in the Information Technology Infrastructure Fund. The distribution
31 under this subdivision shall not be less than two million fifty thousand

1 dollars. Any money needed to increase the amount distributed under this
2 subdivision to two million fifty thousand dollars shall reduce the
3 distribution to the General Fund;

4 ~~(f) Sixth, beginning July 1, 2001, and continuing until June 30,~~
5 ~~2016, the State Treasurer shall place one million dollars each fiscal~~
6 ~~year in the City of the Primary Class Development Fund. If necessary, the~~
7 ~~State Treasurer shall reduce the distribution of tax proceeds to the~~
8 ~~General Fund pursuant to subsection (2) of this section by such amount~~
9 ~~required to fulfill the one million dollars to be distributed pursuant to~~
10 ~~this subdivision;~~

11 ~~(g) Seventh, beginning July 1, 2001, and continuing until June 30,~~
12 ~~2016, the State Treasurer shall place one million five hundred thousand~~
13 ~~dollars each fiscal year in the City of the Metropolitan Class~~
14 ~~Development Fund. If necessary, the State Treasurer shall reduce the~~
15 ~~distribution of tax proceeds to the General Fund pursuant to subsection~~
16 ~~(2) of this section by such amount required to fulfill the one million~~
17 ~~five hundred thousand dollars to be distributed pursuant to this~~
18 ~~subdivision;~~

19 ~~(f) Sixth~~ (h) Eighth, beginning July 1, 2008, and continuing until
20 June 30, 2009, the State Treasurer shall place the equivalent of two
21 million fifty thousand dollars of such tax in the Nebraska Public Safety
22 Communication System Cash Fund. Beginning July 1, 2009, and continuing
23 until June 30, 2016, the State Treasurer shall place the equivalent of
24 two million five hundred seventy thousand dollars of such tax in the
25 Nebraska Public Safety Communication System Cash Fund. Beginning July 1,
26 2016, and every fiscal year thereafter, the State Treasurer shall place
27 the equivalent of three million eight hundred twenty thousand dollars of
28 such tax in the Nebraska Public Safety Communication System Cash Fund. If
29 necessary, the State Treasurer shall reduce the distribution of tax
30 proceeds to the General Fund pursuant to subsection (2) of this section
31 by such amount required to fulfill the distribution pursuant to this

1 subdivision; and

2 (g) Seventh ~~(i) Ninth~~, beginning July 1, 2016, and every fiscal year
3 thereafter, the State Treasurer shall place the equivalent of one million
4 two hundred fifty thousand dollars of such tax in the Nebraska Health
5 Care Cash Fund. If necessary, the State Treasurer shall reduce the
6 distribution of tax proceeds to the General Fund pursuant to subsection
7 (2) of this section by such amount required to fulfill the distribution
8 pursuant to this subdivision.

9 (4) If, after distributing the proceeds of such tax pursuant to
10 subsections (2) and (3) of this section, any proceeds of such tax remain,
11 the State Treasurer shall place such remainder in the Nebraska Capital
12 Construction Fund.

13 (5) The Legislature hereby finds and determines that the projects
14 funded from the Municipal Infrastructure Redevelopment Fund and the
15 Building Renewal Allocation Fund are of critical importance to the State
16 of Nebraska. It is the intent of the Legislature that the allocations and
17 appropriations made by the Legislature to such funds or, in the case of
18 allocations for the Municipal Infrastructure Redevelopment Fund, to the
19 particular municipality's account not be reduced until all contracts and
20 securities relating to the construction and financing of the projects or
21 portions of the projects funded from such funds or accounts of such funds
22 are completed or paid or, in the case of the Municipal Infrastructure
23 Redevelopment Fund, the earlier of such date or July 1, 2009, and that
24 until such time any reductions in the cigarette tax rate made by the
25 Legislature shall be simultaneously accompanied by equivalent reductions
26 in the amount dedicated to the General Fund from cigarette tax revenue.
27 Any provision made by the Legislature for distribution of the proceeds of
28 the cigarette tax for projects or programs other than those to (a) the
29 General Fund, (b) the Nebraska Outdoor Recreation Development Cash Fund,
30 (c) the Health and Human Services Cash Fund, (d) the Municipal
31 Infrastructure Redevelopment Fund, (e) the Building Renewal Allocation

1 Fund, (f) the Information Technology Infrastructure Fund, (g) ~~the City of~~
2 ~~the Primary Class Development Fund, (h) the City of the Metropolitan~~
3 ~~Class Development Fund, (i) the Nebraska Public Safety Communication~~
4 System Cash Fund, and (h) ~~(j)~~ the Nebraska Health Care Cash Fund shall
5 not be made a higher priority than or an equal priority to any of the
6 programs or projects specified in subdivisions (a) through (h) ~~(j)~~ of
7 this subsection.

8 Sec. 345 Section 77-2701.04, Revised Statutes Cumulative Supplement,
9 2016, is amended to read:

10 77-2701.04 For purposes of sections 77-2701.04 to 77-2713 and
11 section 346 of this act, unless the context otherwise requires, the
12 definitions found in sections 77-2701.05 to 77-2701.55 shall be used.

13 2. On page 132, line 23, after "If" insert "there is" and strike
14 "is" and show as stricken; and in lines 24 and 25 strike "published" and
15 show as stricken.

16 3. On page 146, line 21, strike the new matter and reinstate the
17 stricken matter.

18 4. On page 147, line 3, strike the new matter and reinstate the
19 stricken matter.

20 5. On page 247, line 31, after the last comma insert "sections
21 90-552 and 90-553, Revised Statutes Cumulative Supplement, 2016,".

22 6. Renumber the remaining sections, correct internal references, and
23 correct the repealer accordingly.