

LEGISLATIVE BILL 432

Approved by the Governor April 27, 2017

Introduced by Erdman, 47; Groene, 42; Halloran, 33; Lowe, 37.

A BILL FOR AN ACT relating to the Nebraska Budget Act; to amend section 13-508, Revised Statutes Cumulative Supplement, 2016; to change provisions relating to the amount of tax required to fund the adopted budget; to provide an operative date; to repeal the original section; and to declare an emergency.

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

Section 1. Section 13-508, Revised Statutes Cumulative Supplement, 2016, is amended to read:

13-508 (1) After publication and hearing thereon and within the time prescribed by law, each governing body, except as provided in subsection (3) of this section, shall file with and certify to the levying board or boards on or before September 20 of each year or September 20 of the final year of a biennial period and file with the auditor a copy of the adopted budget statement which complies with sections 13-518 to 13-522 or 79-1023 to 79-1030, together with the amount of the tax required to fund the adopted budget, setting out separately (a) the amount to be levied for the payment of principal or interest on bonds issued by the governing body and (b) the amount to be levied for all other purposes. Proof of publication shall be attached to the statements. For fiscal years prior to fiscal year 2017-18, learning communities shall also file a copy of such adopted budget statement with member school districts on or before September 1 of each year. If the prime rate published by the Federal Reserve Board is ten percent or more at the time of the filing and certification required under this subsection, the ~~The~~ governing body, in certifying the amount required, may make allowance for delinquent taxes not exceeding five percent of the amount required plus the actual percentage of delinquent taxes for the preceding tax year or biennial period and for the amount of estimated tax loss from any pending or anticipated litigation which involves taxation and in which tax collections have been or can be withheld or escrowed by court order. For purposes of this section, anticipated litigation shall be limited to the anticipation of an action being filed by a taxpayer who or which filed a similar action for the preceding year or biennial period which is still pending. Except for such allowances, a governing body shall not certify an amount of tax more than one percent greater or lesser than the amount determined under section 13-505.

(2) Each governing body shall use the certified taxable values as provided by the county assessor pursuant to section 13-509 for the current year in setting or certifying the levy. Each governing body may designate one of its members to perform any duty or responsibility required of such body by this section.

(3)(a) A Class I school district shall do the filing and certification required by subsection (1) of this section on or before August 1 of each year.

(b) For fiscal years prior to fiscal year 2017-18, learning communities shall do such filing and certification on or before September 1 of each year.

Sec. 2. This act becomes operative on July 1, 2017.

Sec. 3. Original section 13-508, Revised Statutes Cumulative Supplement, 2016, is repealed.

Sec. 4. Since an emergency exists, this act takes effect when passed and approved according to law.