

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1063

Introduced by Lindstrom, 18.

Read first time January 21, 2020

Committee: Banking, Commerce and Insurance

1 A BILL FOR AN ACT relating to the State Treasurer and treasury
2 management; to amend sections 44-2839, 60-549, 72-1250.01, 77-3,119,
3 77-2205, 77-27,139.04, 77-3523, 77-4212, 79-1044, 79-1047, 79-1051,
4 81-118, 84-617, and 86-527, Reissue Revised Statutes of Nebraska,
5 sections 79-1035, 82-331, and 84-602, Revised Statutes Cumulative
6 Supplement, 2018, and sections 13-518, 39-2215, 57-705, 60-396,
7 60-3,202, 77-2602, and 84-612, Revised Statutes Supplement, 2019; to
8 change how certain disbursements, reimbursements, and distributions
9 are made; to change and eliminate duties of the State Treasurer; to
10 rename a fund; to change provisions relating to proof of financial
11 responsibility, warrants, the distribution of cigarette tax
12 proceeds, unused property tax credits, payments into the state
13 treasury, and the State Treasurer Administrative Fund; to eliminate
14 obsolete provisions, the Municipal Infrastructure Redevelopment Fund
15 Act, a fund, and certain duties of county treasurers; to harmonize
16 provisions; to repeal the original sections; and to outright repeal
17 sections 18-2601, 18-2602, 18-2603, 18-2604, 18-2605, 18-2606,
18 18-2607, 18-2608, 18-2609, 72-1005, 79-1034, and 84-621, Reissue
19 Revised Statutes of Nebraska.

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

1 Section 1. Section 13-518, Revised Statutes Supplement, 2019, is
2 amended to read:

3 13-518 For purposes of sections 13-518 to 13-522:

4 (1) Allowable growth means (a) for governmental units other than
5 community colleges, the percentage increase in taxable valuation in
6 excess of the base limitation established under section 77-3446, if any,
7 due to improvements to real property as a result of new construction,
8 additions to existing buildings, any improvements to real property which
9 increase the value of such property, and any increase in valuation due to
10 annexation and any personal property valuation over the prior year and
11 (b) for community colleges, the percentage increase in excess of the base
12 limitation, if any, in full-time equivalent students from the second year
13 to the first year preceding the year for which the budget is being
14 determined;

15 (2) Capital improvements means (a) acquisition of real property or
16 (b) acquisition, construction, or extension of any improvements on real
17 property;

18 (3) Governing body has the same meaning as in section 13-503;

19 (4) Governmental unit means every political subdivision which has
20 authority to levy a property tax or authority to request levy authority
21 under section 77-3443 except sanitary and improvement districts which
22 have been in existence for five years or less and school districts;

23 (5) Qualified sinking fund means a fund or funds maintained
24 separately from the general fund to pay for acquisition or replacement of
25 tangible personal property with a useful life of five years or more which
26 is to be undertaken in the future but is to be paid for in part or in
27 total in advance using periodic payments into the fund. The term includes
28 sinking funds under subdivision (13) of section 35-508 for firefighting
29 and rescue equipment or apparatus;

30 (6) Restricted funds means (a) property tax, excluding any amounts
31 refunded to taxpayers, (b) payments in lieu of property taxes, (c) local

1 option sales taxes, (d) motor vehicle taxes, (e) state aid, (f) transfers
2 of surpluses from any user fee, permit fee, or regulatory fee if the fee
3 surplus is transferred to fund a service or function not directly related
4 to the fee and the costs of the activity funded from the fee, (g) any
5 funds excluded from restricted funds for the prior year because they were
6 budgeted for capital improvements but which were not spent and are not
7 expected to be spent for capital improvements, (h) the tax provided in
8 sections 77-27,223 to 77-27,227 beginning in the second fiscal year in
9 which the county will receive a full year of receipts, and (i) any excess
10 tax collections returned to the county under section 77-1776. Funds
11 received pursuant to the nameplate capacity tax levied under section
12 77-6203 for the first five years after a renewable energy generation
13 facility has been commissioned are nonrestricted funds; and

14 (7) State aid means:

15 (a) For all governmental units, state aid paid pursuant to sections
16 60-3,202 and 77-3523 and reimbursement provided pursuant to section
17 77-1239;

18 (b) For municipalities, state aid to municipalities paid pursuant to
19 sections ~~18-2605~~, 39-2501 to 39-2520, 60-3,190, and 77-27,139.04 and
20 insurance premium tax paid to municipalities;

21 (c) For counties, state aid to counties paid pursuant to sections
22 60-3,184 to 60-3,190, insurance premium tax paid to counties, and
23 reimbursements to counties from funds appropriated pursuant to section
24 29-3933;

25 (d) For community colleges, state aid to community colleges paid
26 pursuant to the Community College Aid Act;

27 (e) For educational service units, state aid appropriated under
28 sections 79-1241.01 and 79-1241.03; and

29 (f) For local public health departments as defined in section
30 71-1626, state aid as distributed under section 71-1628.08.

31 Sec. 2. Section 39-2215, Revised Statutes Supplement, 2019, is

1 amended to read:

2 39-2215 (1) There is hereby created in the state treasury a special
3 fund to be known as the Highway Trust Fund.

4 (2) All funds credited to the Highway Trust Fund pursuant to
5 sections 66-489.02, 66-499, 66-4,140, 66-4,147, 66-6,108, and
6 66-6,109.02, and related penalties and interest, shall be allocated as
7 provided in such sections.

8 (3) All other motor vehicle fuel taxes, diesel fuel taxes,
9 compressed fuel taxes, and alternative fuel fees related to highway use
10 retained by the state, all motor vehicle registration fees retained by
11 the state other than those fees credited to the State Recreation Road
12 Fund pursuant to subdivision (3) of section 60-3,156, and other highway-
13 user taxes imposed by state law and allocated to the Highway Trust Fund,
14 except for the proceeds of the sales and use taxes derived from motor
15 vehicles, trailers, and semitrailers credited to the fund pursuant to
16 section 77-27,132, are hereby irrevocably pledged for the terms of the
17 bonds issued prior to January 1, 1988, to the payment of the principal,
18 interest, and redemption premium, if any, of such bonds as they mature
19 and become due at maturity or prior redemption and for any reserves
20 therefor and shall, as received by the State Treasurer, be deposited in
21 the fund for such purpose.

22 (4) Of the money in the fund specified in subsection (3) of this
23 section which is not required for the use specified in such subsection,
24 (a) an amount to be determined annually by the Legislature through the
25 appropriations process may be transferred to the Motor Fuel Tax
26 Enforcement and Collection Cash Fund for use as provided in section
27 66-739 on a monthly or other less frequent basis as determined by the
28 appropriation language, (b) an amount to be determined annually by the
29 Legislature through the appropriations process shall be transferred to
30 the License Plate Cash Fund as certified by the Director of Motor
31 Vehicles, and (c) the remaining money may be used for the purchase for

1 retirement of the bonds issued prior to January 1, 1988, in the open
2 market.

3 (5) The State Treasurer shall monthly transfer, from the proceeds of
4 the sales and use taxes credited to the Highway Trust Fund and any money
5 remaining in the fund after the requirements of subsections (2) through
6 (4) of this section are satisfied, thirty thousand dollars to the Grade
7 Crossing Protection Fund.

8 (6) Except as provided in subsection (7) of this section, the
9 balance of the Highway Trust Fund shall be allocated fifty-three and one-
10 third percent, less the amount provided for in section 39-847.01, to the
11 Department of Transportation, twenty-three and one-third percent, less
12 the amount provided for in section 39-847.01, to the various counties for
13 road purposes, and twenty-three and one-third percent to the various
14 municipalities for street purposes. If bonds are issued pursuant to
15 subsection (2) of section 39-2223, the portion allocated to the
16 department shall be credited monthly to the Highway Restoration and
17 Improvement Bond Fund, and if no bonds are issued pursuant to such
18 subsection, the portion allocated to the department shall be credited
19 monthly to the Highway Cash Fund. The portions allocated to the counties
20 and municipalities shall be credited monthly to the Highway Allocation
21 Fund and distributed monthly as provided by law. Vehicles accorded
22 prorated registration pursuant to section 60-3,198 shall not be included
23 in any formula involving motor vehicle registrations used to determine
24 the allocation and distribution of state funds for highway purposes to
25 political subdivisions.

26 (7) If it is determined by December 20 of any year that a county
27 will receive from its allocation of state-collected highway revenue and
28 from any funds relinquished to it by municipalities within its boundaries
29 an amount in such year which is less than such county received in state-
30 collected highway revenue in calendar year 1969, based upon the 1976 tax
31 rates for highway-user fuels and registration fees, the department shall

1 notify the State Treasurer that an amount equal to the sum necessary to
2 provide such county with funds equal to such county's 1969 highway
3 allocation for such year shall be transferred to such county from the
4 Highway Trust Fund. Such makeup funds shall be matched by the county as
5 provided in sections 39-2501 to 39-2510. The balance remaining in the
6 fund after such transfer shall then be reallocated as provided in
7 subsection (6) of this section.

8 (8) The State Treasurer shall disburse the money in the Highway
9 Trust Fund as directed by resolution of the commission. All disbursements
10 from the fund shall be made by electronic funds transfer ~~upon warrants~~
11 ~~drawn~~ by the Director of Administrative Services. Any money in the fund
12 available for investment shall be invested by the state investment
13 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
14 State Funds Investment Act and the earnings, if any, credited to the
15 fund.

16 Sec. 3. Section 44-2839, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 44-2839 The director shall adopt and promulgate a health care
19 professional liability insurance plan pursuant to sections 44-2837 to
20 44-2839 which shall contain a requirement that the Excess Liability Fund
21 shall participate in such plan. Such plan may contain such other
22 reasonable provisions as the director shall deem necessary or sufficient
23 to make the plan effective. The Excess Liability Fund shall receive all
24 premiums paid under the plan, except the portion payable to the risk
25 manager or paid in settlement of claims, and shall assume the risks
26 relating to policies issued under the plan. The Department of Insurance
27 shall be reimbursed from the fund for necessary expenses incurred in the
28 administration of sections 44-2801 to 44-2855. The Director of Insurance
29 shall certify such expenses to the State Treasurer ~~Director~~ of
30 ~~Administrative Services~~ who shall reimburse the Department of Insurance
31 ~~cause a warrant to be issued~~ for such services.

1 Sec. 4. Section 57-705, Revised Statutes Supplement, 2019, is
2 amended to read:

3 57-705 (1) All severance taxes levied by Chapter 57, article 7,
4 shall be paid to the Tax Commissioner. He or she shall remit all such
5 money received to the State Treasurer. All such money received by the
6 State Treasurer shall be credited to a fund to be known as the Severance
7 Tax Fund. An amount equal to one percent of the gross severance tax
8 receipts, excluding those receipts from tax derived from oil and natural
9 gas severed from school lands, credited to the fund shall be credited by
10 the State Treasurer, upon the last ~~first~~ day of each month, ~~and shall~~
11 ~~inure~~ to the Severance Tax Administration Fund to be used for the
12 expenses of administering Chapter 57, article 7. Transfers may be made
13 from the Severance Tax Administration Fund to the General Fund at the
14 direction of the Legislature. The balance of the Severance Tax Fund
15 received from school lands shall be credited by the State Treasurer, upon
16 the last ~~first~~ day of each month, ~~and shall inure~~ to the permanent school
17 fund.

18 (2) Of the balance of the Severance Tax Fund received from other
19 than school lands (a) the Legislature may transfer an amount to be
20 determined by the Legislature through the appropriations process up to
21 three hundred thousand dollars for each year to the State Energy Cash
22 Fund, (b) the Legislature may transfer an amount to be determined by the
23 Legislature through the appropriations process up to thirty thousand
24 dollars for each year to the Public Service Commission for administration
25 of the Municipal Rate Negotiations Revolving Loan Fund, and (c) the
26 remainder shall be credited and inure to the permanent school fund.

27 ~~(3) The State Treasurer shall transfer two hundred fifty thousand~~
28 ~~dollars from the Severance Tax Administration Fund to the Department of~~
29 ~~Revenue Enforcement Fund on July 1, 2009, or as soon thereafter as~~
30 ~~administratively possible. The State Treasurer shall transfer two hundred~~
31 ~~fifty thousand dollars from the Severance Tax Administration Fund to the~~

1 ~~Department of Revenue Enforcement Fund on July 1, 2010, or as soon~~
2 ~~thereafter as administratively possible.~~

3 Sec. 5. Section 60-396, Revised Statutes Supplement, 2019, is
4 amended to read:

5 60-396 Whenever the registered owner files an application with the
6 county treasurer showing that a motor vehicle, trailer, or semitrailer is
7 disabled and has been removed from service, the registered owner may, by
8 returning the registration certificate, the license plates, and, when
9 appropriate, the validation decals or, in the case of the unavailability
10 of such registration certificate or certificates, license plates, or
11 validation decals, then by making an affidavit to the county treasurer of
12 such disablement and removal from service, receive a credit for a portion
13 of the registration fee from the fee deposited with the State Treasurer
14 at the time of registration based upon the number of unexpired months
15 remaining in the registration year except as otherwise provided in
16 sections 60-3,121, 60-3,122.02, 60-3,122.04, 60-3,128, 60-3,224,
17 60-3,227, 60-3,233, 60-3,235, 60-3,238, 60-3,240, 60-3,242, and 60-3,244.
18 The owner shall also receive a credit for the unused portion of the motor
19 vehicle tax and fee based upon the number of unexpired months remaining
20 in the registration year. When the owner registers a replacement motor
21 vehicle, trailer, or semitrailer at the time of filing such affidavit,
22 the credit may be immediately applied against the registration fee and
23 the motor vehicle tax and fee for the replacement motor vehicle, trailer,
24 or semitrailer. When no such replacement motor vehicle, trailer, or
25 semitrailer is so registered, the county treasurer shall ~~forward the~~
26 ~~application and affidavit, if any, to the State Treasurer who shall~~
27 determine the amount, if any, of the allowable credit for the
28 registration fee and the motor vehicle tax and fee and issue a credit
29 certificate to the owner. ~~For the motor vehicle tax and fee, the county~~
30 ~~treasurer shall determine the amount, if any, of the allowable credit and~~
31 ~~issue a credit certificate to the owner.~~ When such motor vehicle,

1 trailer, or semitrailer is removed from service within the same month in
2 which it was registered, no credits shall be allowed for such month. The
3 credits may be applied against taxes and fees for new or replacement
4 motor vehicles, trailers, or semitrailers incurred within one year after
5 cancellation of registration of the motor vehicle, trailer, or
6 semitrailer for which the credits were allowed. When any such motor
7 vehicle, trailer, or semitrailer is reregistered within the same
8 registration year in which its registration has been canceled, the taxes
9 and fees shall be that portion of the registration fee and the motor
10 vehicle tax and fee for the remainder of the registration year.

11 Sec. 6. Section 60-3,202, Revised Statutes Supplement, 2019, is
12 amended to read:

13 60-3,202 (1) Registration fees credited to the Motor Carrier
14 Services Division Distributive Fund pursuant to section 60-3,198 and
15 remaining in such fund at the close of each calendar month shall be
16 remitted to the State Treasurer for credit as follows: (a) Three percent
17 of thirty percent of such amount shall be credited to the Department of
18 Revenue Property Assessment Division Cash Fund; (b) the remainder of such
19 thirty percent shall be credited to the Highway Motor Vehicle Tax Fund;
20 and (c) seventy percent of such amount shall be credited to the Highway
21 Trust Fund.

22 (2) On or before the last day of each quarter of the calendar year,
23 the State Treasurer shall distribute all funds in the Highway Motor
24 ~~Vehicle~~ Tax Fund to the county treasurer of each county in the same
25 proportion as the number of original motor vehicle registrations in each
26 county bears to the total of all original registrations within the state
27 in the registration year immediately preceding.

28 (3) Upon receipt of motor vehicle tax funds from the State Treasurer
29 pursuant to subsection (2) of this section, the county treasurer shall
30 distribute such funds to taxing agencies within the county in the same
31 proportion that the levy of each such taxing agency bears to the total of

1 such levies of all taxing agencies in the county.

2 (4) In the event any taxing district has been annexed, merged,
3 dissolved, or in any way absorbed into another taxing district, any
4 apportionment of motor vehicle tax funds under subsection (3) of this
5 section to which such taxing district would have been entitled shall be
6 apportioned to the successor taxing district which has assumed the
7 functions of the annexed, merged, dissolved, or absorbed taxing district.

8 (5) On or before March 1 of each year, the department shall furnish
9 to the State Treasurer a tabulation showing the total number of original
10 motor vehicle registrations in each county for the immediately preceding
11 calendar year, which shall be the basis for computing the distribution of
12 motor vehicle tax funds as provided in subsection (2) of this section.

13 (6) The Highway Motor Vehicle Tax Fund is created. Any money in the
14 fund available for investment shall be invested by the state investment
15 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
16 State Funds Investment Act.

17 Sec. 7. Section 60-549, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 60-549 Proof of financial responsibility may be evidenced by the
20 certificate of the State Treasurer that the person named in the
21 certificate has deposited with him or her one hundred fifty ~~seventy-five~~
22 thousand dollars per vehicle in cash or securities such as may legally be
23 purchased by savings banks or for trust funds of a market value of one
24 hundred fifty ~~seventy-five~~ thousand dollars. The State Treasurer shall
25 not accept any such deposit and issue a certificate therefor and the
26 department shall not accept such certificate unless it is accompanied by
27 evidence that there are no unsatisfied judgments of any character against
28 the depositor in the county where the depositor resides.

29 Sec. 8. Section 72-1250.01, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 72-1250.01 Whenever cash funds belonging to the State of Nebraska

1 shall be deposited with any fiscal agent authorized by section 72-1250,
2 the holding thereof shall be and constitute an investment made pursuant
3 to direction of the state investment officer for purposes of subdivision
4 ~~(7)~~ (8) of section 84-602.

5 Sec. 9. Section 77-3,119, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 77-3,119 (1) The Tax Commissioner shall certify the population of
8 cities and villages to be used for purposes of calculations made pursuant
9 to ~~subdivision (4) of section 18-2603,~~ subdivisions (3)(a) and (b) of
10 section 35-1205, subdivision (1) of section 39-2517, and sections 39-2513
11 and 77-27,139.02. The Tax Commissioner shall transmit copies of such
12 certification to all interested parties upon request.

13 (2) The Tax Commissioner shall certify the population of each city
14 and village based upon the most recent federal census figures. The Tax
15 Commissioner shall determine the most recent federal census figures for
16 each city and village by using the most recent federal census figures
17 available from (a) the most recent federal decennial census, (b) the most
18 recent revised certified count by the United States Bureau of the Census,
19 or (c) the most recent federal census figure of the city or village plus
20 the population of territory annexed as calculated in sections 18-1753 and
21 18-1754.

22 (3) The Tax Commissioner may adopt and promulgate rules and
23 regulations to carry out this section.

24 Sec. 10. Section 77-2205, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 77-2205 ~~If the State Treasurer is unable to pay the full amount~~
27 ~~thereof for any such warrants when they are presented to him or her due~~
28 ~~to (1) insufficient money to the credit of the funds against which such~~
29 ~~warrants are drawn, (2) not being authorized by the Board of Educational~~
30 ~~Lands and Funds to invest trust funds in state warrants, or (3)~~
31 ~~insufficient money in such trust funds to pay the same, then the owner or~~

1 ~~holder of the warrants shall be entitled to have the same registered, and~~
2 ~~not otherwise.~~ The State Treasurer shall not pay any warrant, ~~unless~~
3 ~~registered for any of the reasons set forth in this section,~~ which is
4 presented to him or her for payment more than two years after the date of
5 its issuance if issued prior to October 1, 1992, or one year after the
6 date of its issuance if issued on or after October 1, 1992, and any such
7 warrant shall cease to be an obligation of the State of Nebraska and
8 shall be charged off upon the books of the State Treasurer. Except as
9 otherwise provided by law, the amount stated on such warrant shall be
10 credited to the General Fund. Such warrant may, however, thereafter be
11 presented to the State Claims Board which may approve a claim pursuant to
12 the State Miscellaneous Claims Act for the amount of the warrant.

13 Sec. 11. Section 77-2602, Revised Statutes Supplement, 2019, is
14 amended to read:

15 77-2602 (1) Every stamping agent engaged in distributing or selling
16 cigarettes at wholesale in this state shall pay to the Tax Commissioner
17 of this state a special privilege tax. This shall be in addition to all
18 other taxes. It shall be paid prior to or at the time of the sale, gift,
19 or delivery to the retail dealer in the several amounts as follows: On
20 each package of cigarettes containing not more than twenty cigarettes,
21 sixty-four cents per package; and on packages containing more than twenty
22 cigarettes, the same tax as provided on packages containing not more than
23 twenty cigarettes for the first twenty cigarettes in each package and a
24 tax of one-twentieth of the tax on the first twenty cigarettes on each
25 cigarette in excess of twenty cigarettes in each package.

26 (2) Beginning October 1, 2004, the State Treasurer shall place the
27 equivalent of forty-nine cents of such tax in the General Fund. ~~The State~~
28 ~~Treasurer shall reduce the amount placed in the General Fund under this~~
29 ~~subsection by the amount prescribed in subdivision (3)(d) of this~~
30 ~~section.~~ For purposes of this section, the equivalent of a specified
31 number of cents of the tax shall mean that portion of the proceeds of the

1 tax equal to the specified number divided by the tax rate per package of
2 cigarettes containing not more than twenty cigarettes.

3 (3) The State Treasurer shall distribute the remaining proceeds of
4 such tax as follows in the following order:

5 (a) Beginning First,~~beginning~~ July 1, 1980, the State Treasurer
6 shall place the equivalent of one cent of such tax in the Nebraska
7 Outdoor Recreation Development Cash Fund. For fiscal year distributions
8 occurring after FY1998-99, the distribution under this subdivision shall
9 not be less than the amount distributed under this subdivision for
10 FY1997-98. Any money needed to increase the amount distributed under this
11 subdivision to the FY1997-98 amount shall reduce the distribution to the
12 General Fund;

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

21 (c) Beginning Third,~~beginning~~ October 1, 2002, and continuing until
22 all the purposes of the Deferred Building Renewal Act have been
23 fulfilled, the State Treasurer shall place the equivalent of seven cents
24 of such tax in the Building Renewal Allocation Fund. The distribution
25 under this subdivision shall not be less than the amount distributed
26 under this subdivision for FY1997-98. Any money needed to increase the
27 amount distributed under this subdivision to the FY1997-98 amount shall
28 reduce the distribution to the General Fund; and

29 ~~(d) Fourth, until July 1, 2009, the State Treasurer shall place in~~
30 ~~the Municipal Infrastructure Redevelopment Fund the sum of five hundred~~
31 ~~twenty thousand dollars each fiscal year to carry out the Municipal~~

1 ~~Infrastructure Redevelopment Fund Act. The Legislature shall appropriate~~
2 ~~the sum of five hundred twenty thousand dollars each year for fiscal year~~
3 ~~2003-04 through fiscal year 2008-09;~~

4 ~~(e) Fifth, beginning July 1, 2001, and continuing until June 30,~~
5 ~~2008, the State Treasurer shall place the equivalent of two cents of such~~
6 ~~tax in the Information Technology Infrastructure Fund. The distribution~~
7 ~~under this subdivision shall not be less than two million fifty thousand~~
8 ~~dollars. Any money needed to increase the amount distributed under this~~
9 ~~subdivision to two million fifty thousand dollars shall reduce the~~
10 ~~distribution to the General Fund;~~

11 ~~(f) Sixth, beginning July 1, 2008, and continuing until June 30,~~
12 ~~2009, the State Treasurer shall place the equivalent of two million fifty~~
13 ~~thousand dollars of such tax in the Nebraska Public Safety Communication~~
14 ~~System Cash Fund. Beginning July 1, 2009, and continuing until June 30,~~
15 ~~2016, the State Treasurer shall place the equivalent of two million five~~
16 ~~hundred seventy thousand dollars of such tax in the Nebraska Public~~
17 ~~Safety Communication System Cash Fund. Beginning July 1, 2016, and every~~
18 ~~fiscal year thereafter, the State Treasurer shall place the equivalent of~~
19 ~~three million eight hundred twenty thousand dollars of such tax in the~~
20 ~~Nebraska Public Safety Communication System Cash Fund. If necessary, the~~
21 ~~State Treasurer shall reduce the distribution of tax proceeds to the~~
22 ~~General Fund pursuant to subsection (2) of this section by such amount~~
23 ~~required to fulfill the distribution pursuant to this subdivision; and~~

24 ~~(d) Beginning (g) Seventh, beginning July 1, 2016, and every fiscal~~
25 ~~year thereafter, the State Treasurer shall place the equivalent of one~~
26 ~~million two hundred fifty thousand dollars of such tax in the Nebraska~~
27 ~~Health Care Cash Fund. If necessary, the State Treasurer shall reduce the~~
28 ~~distribution of tax proceeds to the General Fund pursuant to subsection~~
29 ~~(2) of this section by such amount required to fulfill the distribution~~
30 ~~pursuant to this subdivision.~~

31 (4) If, after distributing the proceeds of such tax pursuant to

1 subsections (2) and (3) of this section, any proceeds of such tax remain,
2 the State Treasurer shall place such remainder in the Nebraska Capital
3 Construction Fund.

4 (5) The Legislature hereby finds and determines that the projects
5 funded from the ~~Municipal Infrastructure Redevelopment Fund~~ and the
6 Building Renewal Allocation Fund are of critical importance to the State
7 of Nebraska. It is the intent of the Legislature that the allocations and
8 appropriations made by the Legislature to such fund ~~funds or, in the case~~
9 ~~of allocations for the Municipal Infrastructure Redevelopment Fund, to~~
10 ~~the particular municipality's account~~ not be reduced until all contracts
11 and securities relating to the construction and financing of the projects
12 or portions of the projects funded from such fund ~~funds or accounts of~~
13 ~~such funds~~ are completed or paid ~~or, in the case of the Municipal~~
14 ~~Infrastructure Redevelopment Fund, the earlier of such date or July 1,~~
15 ~~2009~~, and that until such time any reductions in the cigarette tax rate
16 made by the Legislature shall be simultaneously accompanied by equivalent
17 reductions in the amount dedicated to the General Fund from cigarette tax
18 revenue. Any provision made by the Legislature for distribution of the
19 proceeds of the cigarette tax for projects or programs other than those
20 to (a) the General Fund, (b) the Nebraska Outdoor Recreation Development
21 Cash Fund, (c) the Health and Human Services Cash Fund, (d) ~~the Municipal~~
22 ~~Infrastructure Redevelopment Fund,~~ (e) the Building Renewal Allocation
23 Fund, and (e) ~~(f) the Information Technology Infrastructure Fund,~~ (g) the
24 ~~Nebraska Public Safety Communication System Cash Fund,~~ and (h) the
25 Nebraska Health Care Cash Fund shall not be made a higher priority than
26 or an equal priority to any of the programs or projects specified in
27 subdivisions (a) through (e) ~~(h)~~ of this subsection.

28 Sec. 12. Section 77-27,139.04, Reissue Revised Statutes of Nebraska,
29 is amended to read:

30 77-27,139.04 The Department of Revenue shall determine the amount to
31 be distributed to the various municipalities and certify such amounts by

1 voucher to the Director of Administrative Services. The Municipal
2 Equalization Fund shall be distributed on or before the first day of
3 October, January, April, and July of each state fiscal year beginning in
4 fiscal year 1998-99. The director shall, upon receipt of such
5 notification and vouchers, pay the amounts electronically from draw
6 ~~warrants against~~ funds appropriated. The proceeds of the payments
7 received by the various municipalities shall be credited to the general
8 fund of the municipality.

9 Sec. 13. Section 77-3523, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 77-3523 The county treasurer and county assessor shall, on or before
12 November 30 of each year, certify to the Tax Commissioner the total tax
13 revenue that will be lost to all taxing agencies within the county from
14 taxes levied and assessed in that year because of exemptions allowed
15 under sections 77-3501 to 77-3529. The county treasurer and county
16 assessor may amend the certification to show any change or correction in
17 the total tax that will be lost until May 30 of the next succeeding year.
18 If a homestead exemption is approved, denied, or corrected by the Tax
19 Commissioner under subsection (2) of section 77-3517 after May 1 of the
20 next year, the county treasurer and county assessor shall prepare and
21 submit amended reports to the Tax Commissioner and the political
22 subdivisions covering any affected year and shall adjust the
23 reimbursement to the county and the other political subdivisions by
24 adjusting the reimbursement due under this section in later years. The
25 Tax Commissioner shall, on or before January 1 next following such
26 certification or within thirty days of any amendment to the
27 certification, notify the Director of Administrative Services of the
28 amount so certified to be reimbursed by the state. Reimbursement of the
29 funds lost shall be made to each county according to the certification
30 and shall be distributed in six as nearly as possible equal monthly
31 payments on the last business day of each month beginning in January. The

1 ~~State Treasurer shall, on the business day preceding the last business~~
2 ~~day of each month, notify the Director of Administrative Services of the~~
3 ~~amount of funds available in the General Fund for payment purposes. The~~
4 Director of Administrative Services shall, on the last business day of
5 each month, issue payments by electronic funds transfer ~~draw warrants~~
6 ~~against funds appropriated.~~ Out of the amount so received the county
7 treasurer shall distribute to each of the taxing agencies within his or
8 her county the full amount so lost by such agency, except that one
9 percent of such amount shall be deposited in the county general fund and
10 that the amount due a Class V school district shall be paid to the
11 district and the county shall be compensated pursuant to section 14-554.
12 Each taxing agency shall, in preparing its annual or biennial budget,
13 take into account the amount to be received under this section.

14 Sec. 14. Section 77-4212, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 77-4212 (1) For tax year 2007, the amount of relief granted under
17 the Property Tax Credit Act shall be one hundred five million dollars.
18 For tax year 2008, the amount of relief granted under the act shall be
19 one hundred fifteen million dollars. It is the intent of the Legislature
20 to fund the Property Tax Credit Act for tax years after tax year 2008
21 using available revenue. For tax year 2017, the amount of relief granted
22 under the act shall be two hundred twenty-four million dollars. The
23 relief shall be in the form of a property tax credit which appears on the
24 property tax statement.

25 (2)(a) For tax years prior to tax year 2017, to determine the amount
26 of the property tax credit, the county treasurer shall multiply the
27 amount disbursed to the county under subdivision (4)(a) of this section
28 by the ratio of the real property valuation of the parcel to the total
29 real property valuation in the county. The amount determined shall be the
30 property tax credit for the property.

31 (b) Beginning with tax year 2017, to determine the amount of the

1 property tax credit, the county treasurer shall multiply the amount
2 disbursed to the county under subdivision (4)(b) of this section by the
3 ratio of the credit allocation valuation of the parcel to the total
4 credit allocation valuation in the county. The amount determined shall be
5 the property tax credit for the property.

6 (3) If the real property owner qualifies for a homestead exemption
7 under sections 77-3501 to 77-3529, the owner shall also be qualified for
8 the relief provided in the act to the extent of any remaining liability
9 after calculation of the relief provided by the homestead exemption. If
10 the credit results in a property tax liability on the homestead that is
11 less than zero, the amount of the credit which cannot be used by the
12 taxpayer shall be returned to the Property Tax Administrator ~~State~~
13 ~~Treasurer~~ by July 1 of the year the amount disbursed to the county was
14 disbursed. The Property Tax Administrator ~~State~~ ~~Treasurer~~ shall
15 immediately credit any funds returned under this subsection to the
16 Property Tax Credit Cash Fund. Upon the return of any funds under this
17 subsection, the county treasurer shall electronically file a report with
18 the Property Tax Administrator, on a form prescribed by the Tax
19 Commissioner, indicating the amount of funds distributed to each taxing
20 unit in the county in the year the funds were returned, any collection
21 fee retained by the county in such year, and the amount of unused credits
22 returned.

23 (4)(a) For tax years prior to tax year 2017, the amount disbursed to
24 each county shall be equal to the amount available for disbursement
25 determined under subsection (1) of this section multiplied by the ratio
26 of the real property valuation in the county to the real property
27 valuation in the state. By September 15, the Property Tax Administrator
28 shall determine the amount to be disbursed under this subdivision to each
29 county and certify such amounts to the State Treasurer and to each
30 county. The disbursements to the counties shall occur in two equal
31 payments, the first on or before January 31 and the second on or before

1 April 1. After retaining one percent of the receipts for costs, the
2 county treasurer shall allocate the remaining receipts to each taxing
3 unit levying taxes on taxable property in the tax district in which the
4 real property is located in the same proportion that the levy of such
5 taxing unit bears to the total levy on taxable property of all the taxing
6 units in the tax district in which the real property is located.

7 (b) Beginning with tax year 2017, the amount disbursed to each
8 county shall be equal to the amount available for disbursement determined
9 under subsection (1) of this section multiplied by the ratio of the
10 credit allocation valuation in the county to the credit allocation
11 valuation in the state. By September 15, the Property Tax Administrator
12 shall determine the amount to be disbursed under this subdivision to each
13 county and certify such amounts to the State Treasurer and to each
14 county. The disbursements to the counties shall occur in two equal
15 payments, the first on or before January 31 and the second on or before
16 April 1. After retaining one percent of the receipts for costs, the
17 county treasurer shall allocate the remaining receipts to each taxing
18 unit based on its share of the credits granted to all taxpayers in the
19 taxing unit.

20 (5) For purposes of this section, credit allocation valuation means
21 the taxable value for all real property except agricultural land and
22 horticultural land, one hundred twenty percent of taxable value for
23 agricultural land and horticultural land that is not subject to special
24 valuation, and one hundred twenty percent of taxable value for
25 agricultural land and horticultural land that is subject to special
26 valuation.

27 (6) The State Treasurer shall transfer from the General Fund to the
28 Property Tax Credit Cash Fund one hundred five million dollars by August
29 1, 2007, and one hundred fifteen million dollars by August 1, 2008.

30 (7) The Legislature shall have the power to transfer funds from the
31 Property Tax Credit Cash Fund to the General Fund.

1 Sec. 15. Section 79-1035, Revised Statutes Cumulative Supplement,
2 2018, is amended to read:

3 79-1035 (1)(a) The State Treasurer shall, each year on or before the
4 third Monday in January, make a complete exhibit of all money belonging
5 to the permanent school fund and the temporary school fund as returned to
6 him or her from the several counties, together with the amount derived
7 from other sources, and deliver such exhibit duly certified to the
8 Commissioner of Education.

9 (b) Beginning in 2016 and each year thereafter, the exhibit required
10 in subdivision (1)(a) of this section shall include a separate
11 accounting, not to exceed an amount of ten million dollars, of the income
12 from solar and wind agreements on school lands. The amount of income from
13 solar and wind agreements on school lands shall be used to fund the
14 grants described in section 79-308. The Board of Educational Lands and
15 Funds shall provide the State Treasurer with the information necessary to
16 make the exhibit required by this subsection. Separate accounting shall
17 not be made for income from solar or wind agreements on school lands that
18 exceeds the sum of ten million dollars.

19 (2) On or before February 25 following receipt of the exhibit from
20 the State Treasurer pursuant to subsection (1) of this section, the
21 Commissioner of Education shall make the apportionment of the temporary
22 school fund to each school district as follows: From the whole amount,
23 less the amount of income from solar and wind agreements on school lands,
24 there shall be paid to those districts in which there are school or
25 saline lands, which lands are used for a public purpose, an amount in
26 lieu of tax money that would be raised if such lands were taxable, to be
27 fixed in the manner prescribed in section 79-1036; and the remainder
28 shall be apportioned to the districts according to the pro rata
29 enumeration of children who are five through eighteen years of age in
30 each district last returned from the school district. The calculation of
31 apportionment for each school fiscal year shall include any corrections

1 to the prior school fiscal year's apportionment.

2 (3) The Commissioner of Education shall certify the amount of the
3 apportionment of the temporary school fund as provided in subsection (2)
4 of this section to the Director of Administrative Services. The Director
5 of Administrative Services shall issue payments to ~~draw a warrant on the~~
6 ~~State Treasurer in favor of~~ the various districts for the respective
7 amounts so certified by the Commissioner of Education.

8 (4) For purposes of this section, agreement means any lease,
9 easement, covenant, or other such contractual arrangement.

10 Sec. 16. Section 79-1044, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 79-1044 The forest reserve funds, annually paid into the state
13 treasury by the United States Government under an act of Congress
14 approved June 30, 1906, shall be distributed among the counties of the
15 state entitled to such funds ~~the same~~ for the benefit of the public
16 schools and the public roads of such counties based upon information
17 provided by the United States Department of the Interior. The
18 Commissioner of Education ~~under the direction of the Commissioner of~~
19 ~~Education in the following manner: (1) The State Treasurer shall annually~~
20 ~~on the first Monday in July certify to the commissioner the amount of~~
21 ~~money received from the United States Government as Nebraska's~~
22 ~~proportionate share of the income from the forest reserves within the~~
23 ~~state for the most recent complete fiscal year; and (2) The commissioner~~
24 shall, on or before August 5, make apportionment of such funds to such
25 counties according to the number of acres of forest reserve in each
26 county and certify the apportionment of each county to the county
27 treasurer of the proper county and to the Director of Administrative
28 Services. The director shall make payments to ~~draw a warrant on the State~~
29 ~~Treasurer in favor of~~ the various counties for the amount specified by
30 the commissioner.

31 Sec. 17. Section 79-1047, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 79-1047 The public grazing funds, annually paid to the state
3 treasury by the United States Government under the federal Taylor Grazing
4 Act, 43 U.S.C. 315i, as such act existed on May 8, 2001, shall be
5 distributed among the counties of the state entitled to such funds the
6 ~~same~~ for the benefit of the school districts of such counties based upon
7 information provided by the United States Department of the Interior. The
8 Commissioner of Education under the direction of the ~~Commissioner of~~
9 ~~Education in the following manner: (1) The State Treasurer shall annually~~
10 ~~on the first Monday in July certify to the commissioner the amount of~~
11 ~~money received from the United States Government as Nebraska's~~
12 ~~proportionate share of the income from the grazing lands within the state~~
13 ~~for the most recent complete fiscal year; and (2) The commissioner shall,~~
14 on or before August 5, make apportionment of such funds to such counties
15 according to the number of acres of grazing land in each county and
16 certify the apportionment of each county to the county treasurer of the
17 proper county and to the Director of Administrative Services. The
18 director shall make payments to draw a warrant on the State Treasurer in
19 ~~favor~~ of the various counties for the amount so specified by the
20 Commissioner of Education.

21 Sec. 18. Section 79-1051, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 79-1051 The distribution of the funds received by the State
24 Treasurer under section 79-1049 shall be made based upon information
25 provided by the United States Department of the Interior. The
26 Commissioner of Education under the direction of the ~~Commissioner of~~
27 ~~Education in the following manner: (1) The State Treasurer shall annually~~
28 ~~on the first Monday in July certify to the commissioner the amount of~~
29 ~~money received from the United States Government as Nebraska's~~
30 ~~proportionate share of the income from the leasing of lands acquired by~~
31 ~~the United States for flood control purposes; and (2) The commissioner~~

1 shall, on or before August 5, make apportionment of such funds ~~fund~~ to
2 the counties entitled thereto in accordance with section 79-1050 and
3 certify the apportionment of each county to the county treasurer of the
4 proper county and to the Director of Administrative Services. The
5 director shall make payments to draw a warrant on the State Treasurer in
6 ~~favor~~ of the various counties for the amount specified by the
7 commissioner.

8 Sec. 19. Section 81-118, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 81-118 The gross amount of money received by every department, from
11 whatever source, belonging to or for the use of the state, shall be paid
12 into the state treasury in accordance with section 84-710, ~~without delay,~~
13 ~~not later in any event than ten days after the receipt of the same,~~
14 without any deduction on account of salaries, fees, costs, charges,
15 expenses, or claims of any description whatever. No money belonging to or
16 for the use of the state shall be expended or applied by any department
17 except in consequence of an appropriation made by law and upon the
18 warrant of the Director of Administrative Services.

19 Sec. 20. Section 82-331, Revised Statutes Cumulative Supplement,
20 2018, is amended to read:

21 82-331 (1) There is hereby established in the state treasury a trust
22 fund to be known as the Nebraska Cultural Preservation Endowment Fund.
23 The fund shall consist of funds appropriated or transferred by the
24 Legislature, and only the earnings of the fund may be used as provided in
25 this section.

26 ~~(2) On August 1, 1998, the State Treasurer shall transfer five~~
27 ~~million dollars from the General Fund to the Nebraska Cultural~~
28 ~~Preservation Endowment Fund.~~

29 (2) ~~(3)~~ Except as provided in subsection (3) ~~(4)~~ of this section, it
30 is the intent of the Legislature that the State Treasurer shall transfer
31 (a) an amount not to exceed one million dollars from the General Fund to

1 the Nebraska Cultural Preservation Endowment Fund on December 31, 2013,
2 (b) an amount not to exceed five hundred thousand dollars from the
3 General Fund to the Nebraska Cultural Preservation Endowment Fund on
4 December 31, 2014, (c) an amount not to exceed seven hundred fifty
5 thousand dollars from the General Fund to the Nebraska Cultural
6 Preservation Endowment Fund on December 31 of 2015 and 2016, and (d) an
7 amount not to exceed five hundred thousand dollars from the General Fund
8 to the Nebraska Cultural Preservation Endowment Fund annually on December
9 31 beginning in 2019 and continuing through December 31, 2028.

10 (3) ~~(4)~~ Prior to the transfer of funds from any state account into
11 the Nebraska Cultural Preservation Endowment Fund, the Nebraska Arts
12 Council shall provide documentation to the budget division of the
13 Department of Administrative Services that qualified endowments have
14 generated a dollar-for-dollar match of new money, up to the amount of
15 state funds authorized by the Legislature to be transferred to the
16 Nebraska Cultural Preservation Endowment Fund. For purposes of this
17 section, new money means a contribution to a qualified endowment
18 generated after July 1, 2011. Contributions not fully matched by state
19 funds shall be carried forward to succeeding years and remain available
20 to provide a dollar-for-dollar match for state funds. For an endowment to
21 be a qualified endowment (a) the endowment must meet the standards set by
22 the Nebraska Arts Council or Nebraska Humanities Council, (b) the
23 endowment must be intended for long-term stabilization of the
24 organization, and (c) the funds of the endowment must be endowed and only
25 the earnings thereon expended. The budget division of the Department of
26 Administrative Services shall notify the State Treasurer to execute a
27 transfer of state funds up to the amount specified by the Legislature,
28 but only to the extent that the Nebraska Arts Council has provided
29 documentation of a dollar-for-dollar match. State funds not transferred
30 shall be carried forward to the succeeding year and be added to the funds
31 authorized for a dollar-for-dollar match during that year.

1 (4) (5) The Legislature shall not appropriate or transfer money from
2 the Nebraska Cultural Preservation Endowment Fund for any purpose other
3 than the purposes stated in sections 82-330 to 82-333, except that the
4 Legislature may appropriate or transfer money from the fund upon a
5 finding that the purposes of such sections are not being accomplished by
6 the fund.

7 (5) (6) Any money in the Nebraska Cultural Preservation Endowment
8 Fund available for investment shall be invested by the state investment
9 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
10 State Funds Investment Act.

11 (6) (7) All investment earnings from the Nebraska Cultural
12 Preservation Endowment Fund shall be credited to the Nebraska Arts and
13 Humanities Cash Fund.

14 Sec. 21. Section 84-602, Revised Statutes Cumulative Supplement,
15 2018, is amended to read:

16 84-602 It shall be the duty of the State Treasurer:

17 (1) To receive and keep all money of the state not expressly
18 required to be received and kept by some other person;

19 (2) To disburse the public money upon warrants drawn upon the state
20 treasury according to law and not otherwise;

21 (3) To keep a just, true, and comprehensive account of all money
22 received and disbursed;

23 (4) To keep a just account with each fund, and each head of
24 appropriation made by law, and the warrants drawn against them;

25 ~~(5) To render a full statement to the Department of Administrative~~
26 ~~Services of all money received by him or her from whatever source, and if~~
27 ~~on account of revenue, for what year; of all penalties and interest on~~
28 ~~delinquent taxes reported or accounted for to him or her, and of all~~
29 ~~disbursements of public funds; with a list, in numerical order, of all~~
30 ~~warrants redeemed, the name of the payee, amount, interest, and total~~
31 ~~amount allowed thereon, and with the amount of the balance of the several~~

1 ~~funds unexpended; which statement shall be made on the first day of~~
2 ~~December, March, June, and September, and more often if required;~~

3 (5) ~~(6)~~ To report electronically to the Legislature as soon as
4 practicable, but within ten days after the commencement of each regular
5 session, a detailed statement of the condition of the treasury and its
6 operations for the preceding fiscal year;

7 (6) ~~(7)~~ To give information electronically to the Legislature,
8 whenever required, upon any subject connected with the treasury or
9 touching any duty of his or her office;

10 (7) ~~(8)~~ To account for, and pay over, all money received by him or
11 her as such treasurer, to his or her successor in office, and deliver all
12 books, vouchers, and effects of office to him or her; and such successor
13 shall receipt therefor. In accounting for and paying over such money the
14 treasurer shall not be held liable on account of any loss occasioned by
15 any investment, when such investment shall have been made pursuant to the
16 direction of the state investment officer;~~and~~

17 (8) ~~(9)~~ To develop and maintain the web site required under the
18 Taxpayer Transparency Act; and ~~-~~

19 (9) To promote financial literacy.

20 Sec. 22. Section 84-612, Revised Statutes Supplement, 2019, is
21 amended to read:

22 84-612 (1) There is hereby created within the state treasury a fund
23 known as the Cash Reserve Fund which shall be under the direction of the
24 State Treasurer. The fund shall only be used pursuant to this section.

25 (2) The State Treasurer shall transfer funds from the Cash Reserve
26 Fund to the General Fund upon certification by the Director of
27 Administrative Services that the current cash balance in the General Fund
28 is inadequate to meet current obligations. Such certification shall
29 include the dollar amount to be transferred. Any transfers made pursuant
30 to this subsection shall be reversed upon notification by the Director of
31 Administrative Services that sufficient funds are available.

1 (3) In addition to receiving transfers from other funds, the Cash
2 Reserve Fund shall receive federal funds received by the State of
3 Nebraska for undesignated general government purposes, federal revenue
4 sharing, or general fiscal relief of the state.

5 ~~(4) The State Treasurer, at the direction of the budget~~
6 ~~administrator of the budget division of the Department of Administrative~~
7 ~~Services, shall transfer not to exceed forty million seven hundred~~
8 ~~fifteen thousand four hundred fifty-nine dollars in total from the Cash~~
9 ~~Reserve Fund to the Nebraska Capital Construction Fund between July 1,~~
10 ~~2013, and June 30, 2018.~~

11 (4) (5) The State Treasurer shall transfer the following amounts
12 from the Cash Reserve Fund to the Nebraska Capital Construction Fund on
13 such dates as directed by the budget administrator of the budget division
14 of the Department of Administrative Services:

15 ~~(a) Seven million eight hundred four thousand two hundred ninety-two~~
16 ~~dollars on or after June 15, 2016, but before June 30, 2016;~~

17 (a) (b) Five million fifty-eight thousand four hundred five dollars
18 on or after July 1, 2018, but before June 30, 2019, on such dates and in
19 such amounts as directed by the budget administrator of the budget
20 division of the Department of Administrative Services;

21 (b) (c) Fifteen million three hundred seventy-eight thousand three
22 hundred nine dollars on or after January 1, 2019, but before June 30,
23 2019, on such dates and in such amounts as directed by the budget
24 administrator of the budget division of the Department of Administrative
25 Services; and

26 (c) (d) Fifty-four million seven hundred thousand dollars on or
27 after July 1, 2019, but before June 15, 2021, on such dates and in such
28 amounts as directed by the budget administrator of the budget division of
29 the Department of Administrative Services.

30 ~~(6) The State Treasurer shall transfer seventy-five million two~~
31 ~~hundred fifteen thousand three hundred thirteen dollars from the Cash~~

1 ~~Reserve Fund to the Nebraska Capital Construction Fund on or before July~~
2 ~~31, 2017, on such date as directed by the budget administrator of the~~
3 ~~budget division of the Department of Administrative Services.~~

4 ~~(7) The State Treasurer shall transfer thirty-one million dollars~~
5 ~~from the Cash Reserve Fund to the General Fund after July 1, 2017, but~~
6 ~~before July 15, 2017, on such date as directed by the budget~~
7 ~~administrator of the budget division of the Department of Administrative~~
8 ~~Services.~~

9 ~~(8) The State Treasurer shall transfer thirty-one million dollars~~
10 ~~from the Cash Reserve Fund to the General Fund after October 1, 2017, but~~
11 ~~before October 15, 2017, on such date as directed by the budget~~
12 ~~administrator of the budget division of the Department of Administrative~~
13 ~~Services.~~

14 ~~(9) The State Treasurer shall transfer thirty-one million dollars~~
15 ~~from the Cash Reserve Fund to the General Fund after January 1, 2018, but~~
16 ~~before January 15, 2018, on such date as directed by the budget~~
17 ~~administrator of the budget division of the Department of Administrative~~
18 ~~Services.~~

19 ~~(10) The State Treasurer shall transfer thirty-two million dollars~~
20 ~~from the Cash Reserve Fund to the General Fund after April 1, 2018, but~~
21 ~~before April 15, 2018, on such date as directed by the budget~~
22 ~~administrator of the budget division of the Department of Administrative~~
23 ~~Services.~~

24 ~~(11) The State Treasurer shall transfer one hundred million dollars~~
25 ~~from the Cash Reserve Fund to the General Fund on or before June 30,~~
26 ~~2018, on such dates and in such amounts as directed by the budget~~
27 ~~administrator of the budget division of the Department of Administrative~~
28 ~~Services.~~

29 ~~(5) (12) The State Treasurer shall transfer forty-eight million~~
30 ~~dollars from the Cash Reserve Fund to the General Fund after March 1,~~
31 ~~2019, but before March 15, 2019, on such date as directed by the budget~~

1 administrator of the budget division of the Department of Administrative
2 Services.

3 Sec. 23. Section 84-617, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 84-617 (1) There is hereby created the State Treasurer
6 Administrative Fund. Funds received by the State Treasurer pursuant to
7 his or her administrative duties shall be credited to the fund. Such
8 funds shall include:

9 (a) Payments for returned check charges or for electronic payments
10 not accepted;

11 (b) Payments for wire transfers initiated by the State Treasurer at
12 the request of state agencies;

13 (c) Payments for copies of cashed state warrants;

14 (d) Payments for copies, including microfilm, computer disk, or
15 magnetic tape, of listings relating to outstanding state warrants;~~and~~

16 (e) Payments for accounting services for receipt of funds provided
17 on behalf of another state agency; and

18 (f) ~~(e)~~ Payments for copies, including microfilm, computer disk, or
19 magnetic tape, of listings of owners of unclaimed property held by the
20 State Treasurer pursuant to the Uniform Disposition of Unclaimed Property
21 Act.

22 Money in the fund received pursuant to subdivisions (1)(a) through
23 (d) of this section shall be credited to the General Fund quarterly.
24 Money in the State Treasurer Administrative Fund received pursuant to
25 subdivision (1)(e) of this section shall be credited to the Treasury
26 Management Cash Fund quarterly. Money in the State Treasurer
27 Administrative Fund received pursuant to subdivision (1)(f) ~~(1)(e)~~ of
28 this section shall be credited to the Unclaimed Property Cash Fund. The
29 State Treasurer may retain such amount as he or she deems appropriate in
30 the State Treasurer Administrative Fund for purposes of making change for
31 cash payments. Any money in the fund available for investment shall be

1 invested by the state investment officer pursuant to the Nebraska Capital
2 Expansion Act and the Nebraska State Funds Investment Act.

3 (2) The State Treasurer may establish a fee schedule for any of the
4 services listed in subsection (1) of this section. The fees shall
5 approximate the cost of providing the service.

6 Sec. 24. Section 86-527, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 86-527 The Information Technology Infrastructure Fund is hereby
9 created. The fund shall contain ~~revenue from the special privilege tax as~~
10 ~~provided in section 77-2602~~, gifts, grants, and such other money as is
11 appropriated or transferred by the Legislature. The fund shall be used to
12 attain the goals and priorities identified in the statewide technology
13 plan. The fund shall be administered by the office of Chief Information
14 Officer. Expenditures shall be made from the fund to finance the
15 operations of the Information Technology Infrastructure Act in accordance
16 with the appropriations made by the Legislature. Transfers from the fund
17 to the General Fund may be made at the direction of the Legislature. Any
18 money in the Information Technology Infrastructure Fund available for
19 investment shall be invested by the state investment officer pursuant to
20 the Nebraska Capital Expansion Act and the Nebraska State Funds
21 Investment Act.

22 Sec. 25. Original sections 44-2839, 60-549, 72-1250.01, 77-3,119,
23 77-2205, 77-27,139.04, 77-3523, 77-4212, 79-1044, 79-1047, 79-1051,
24 81-118, 84-617, and 86-527, Reissue Revised Statutes of Nebraska,
25 sections 79-1035, 82-331, and 84-602, Revised Statutes Cumulative
26 Supplement, 2018, and sections 13-518, 39-2215, 57-705, 60-396, 60-3,202,
27 77-2602, and 84-612, Revised Statutes Supplement, 2019, are repealed.

28 Sec. 26. The following sections are outright repealed: Sections
29 18-2601, 18-2602, 18-2603, 18-2604, 18-2605, 18-2606, 18-2607, 18-2608,
30 18-2609, 72-1005, 79-1034, and 84-621, Reissue Revised Statutes of
31 Nebraska.