A BILL FOR AN ACT relating to revenue and taxation; to amend sections 85-1402, 85-1516, 85-1517, 85-1520, 85-1521, and 85-1535, Reissue Revised Statutes of Nebraska, and section 77-3442, Revised Statutes Supplement, 2021; to change provisions relating to the levy authority for community college areas; to harmonize provisions; to repeal the original sections; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,
Section 1. Section 77-3442, Revised Statutes Supplement, 2021, is amended to read:

77-3442 (1) Property tax levies for the support of local governments for fiscal years beginning on or after July 1, 1998, shall be limited to the amounts set forth in this section except as provided in section 77-3444.

(2)(a) Except as provided in subdivisions (2)(b) and (2)(e) of this section, school districts and multiple-district school systems may levy a maximum levy of one dollar and five cents per one hundred dollars of taxable valuation of property subject to the levy.

(b) For each fiscal year prior to fiscal year 2017-18, learning communities may levy a maximum levy for the general fund budgets of member school districts of ninety-five cents per one hundred dollars of taxable valuation of property subject to the levy. The proceeds from the levy pursuant to this subdivision shall be distributed pursuant to section 79-1073.

(c) Except as provided in subdivision (2)(e) of this section, for each fiscal year prior to fiscal year 2017-18, school districts that are members of learning communities may levy for purposes of such districts' general fund budget and special building funds a maximum combined levy of the difference of one dollar and five cents on each one hundred dollars of taxable property subject to the levy minus the learning community levy pursuant to subdivision (2)(b) of this section for such learning community.

(d) Excluded from the limitations in subdivisions (2)(a) and (2)(c) of this section are (i) amounts levied to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to September 1, 2017, (ii) amounts levied by a school district otherwise at the maximum levy pursuant to subdivision (2)(a) of this section to pay for current and future qualified voluntary termination incentives for
certificated teachers pursuant to subsection (3) of section 79-8,142 that
are not otherwise included in an exclusion pursuant to subdivision (2)(d)
of this section, (iii) amounts levied by a school district otherwise at
the maximum levy pursuant to subdivision (2)(a) of this section to pay
for seventy-five percent of the current and future sums agreed to be paid
to certificated employees in exchange for a voluntary termination of
employment occurring between September 1, 2017, and August 31, 2018, as a
result of a collective-bargaining agreement in force and effect on
September 1, 2017, that are not otherwise included in an exclusion
pursuant to subdivision (2)(d) of this section, (iv) amounts levied by a
school district otherwise at the maximum levy pursuant to subdivision (2)
(a) of this section to pay for fifty percent of the current and future
sums agreed to be paid to certificated employees in exchange for a
voluntary termination of employment occurring between September 1, 2018,
and August 31, 2019, as a result of a collective-bargaining agreement in
force and effect on September 1, 2017, that are not otherwise included in
an exclusion pursuant to subdivision (2)(d) of this section, (v) amounts
levied by a school district otherwise at the maximum levy pursuant to
subdivision (2)(a) of this section to pay for twenty-five percent of the
current and future sums agreed to be paid to certificated employees in
exchange for a voluntary termination of employment occurring between
September 1, 2019, and August 31, 2020, as a result of a collective-
bargaining agreement in force and effect on September 1, 2017, that are
not otherwise included in an exclusion pursuant to subdivision (2)(d) of
this section, (vi) amounts levied in compliance with sections 79-10,110
and 79-10,110.02, and (vii) amounts levied to pay for special building
funds and sinking funds established for projects commenced prior to April
1, 1996, for construction, expansion, or alteration of school district
buildings. For purposes of this subsection, commenced means any action
taken by the school board on the record which commits the board to expend
district funds in planning, constructing, or carrying out the project.
(e) Federal aid school districts may exceed the maximum levy prescribed by subdivision (2)(a) or (2)(c) of this section only to the extent necessary to qualify to receive federal aid pursuant to Title VIII of Public Law 103-382, as such title existed on September 1, 2001. For purposes of this subdivision, federal aid school district means any school district which receives ten percent or more of the revenue for its general fund budget from federal government sources pursuant to Title VIII of Public Law 103-382, as such title existed on September 1, 2001.

(f) For each fiscal year, learning communities may levy a maximum levy of one-half cent on each one hundred dollars of taxable property subject to the levy for elementary learning center facility leases, for remodeling of leased elementary learning center facilities, and for up to fifty percent of the estimated cost for focus school or program capital projects approved by the learning community coordinating council pursuant to section 79-2111.

(g) For each fiscal year, learning communities may levy a maximum levy of one and one-half cents on each one hundred dollars of taxable property subject to the levy for early childhood education programs for children in poverty, for elementary learning center employees, for contracts with other entities or individuals who are not employees of the learning community for elementary learning center programs and services, and for pilot projects, except that no more than ten percent of such levy may be used for elementary learning center employees.

(3)(a) (3) For fiscal years prior to fiscal year 2022-23 each fiscal year, community college areas may levy the levies provided in subdivisions (1)(a) (2)(a) through (c) of section 85-1517, in accordance with the provisions of such subdivisions. A community college area may exceed the levy provided in subdivision (1)(b) (2)(b) of section 85-1517 by the amount necessary to retire general obligation bonds assumed by the community college area or issued pursuant to section 85-1515 according to the terms of such bonds or for any obligation pursuant to section 85-1535.
(b) For fiscal year 2022-23 and each fiscal year thereafter, community college areas may levy the levy provided in subsection (2) of section 85-1517 in accordance with the provisions of such subsection. A community college area may exceed such levy by the amount necessary to retire general obligation bonds assumed by the community college area or issued pursuant to section 85-1515 according to the terms of such bonds or for any obligation pursuant to section 85-1535 entered into prior to January 1, 1997.

(4)(a) Natural resources districts may levy a maximum levy of four and one-half cents per one hundred dollars of taxable valuation of property subject to the levy.

(b) Natural resources districts shall also have the power and authority to levy a tax equal to the dollar amount by which their 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 their 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, natural resources districts located in a river basin, subbasin, or reach that has been determined to be fully appropriated pursuant to section 46-714 or designated as 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 their 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 their 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.

(5) Any educational service unit authorized to levy a property tax pursuant to section 79-1225 may levy a maximum levy of one and one-half cents per one hundred dollars of taxable valuation of property subject to the levy.

(6)(a) Incorporated cities and villages which are not within the boundaries of a municipal county may levy a maximum levy of forty-five cents per one hundred dollars of taxable valuation of property subject to the levy plus an additional five cents per one hundred dollars of taxable valuation to provide financing for the municipality's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act. The maximum levy shall include amounts levied to pay for sums to support a library pursuant to section 51-201, museum pursuant to section 51-501, visiting community nurse, home health nurse, or home health agency pursuant to section 71-1637, or statue, memorial, or monument pursuant to section 80-202.

(b) Incorporated cities and villages which are within the boundaries of a municipal county may levy a maximum levy of ninety cents per one hundred dollars of taxable valuation of property subject to the levy. The maximum levy shall include amounts paid to a municipal county for county services, amounts levied to pay for sums to support a library pursuant to section 51-201, a museum pursuant to section 51-501, a visiting community nurse, home health nurse, or home health agency pursuant to section 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

(7) Sanitary and improvement districts which have been in existence for more than five years may levy a maximum levy of forty cents per one hundred dollars of taxable valuation of property subject to the levy, and
sanitary and improvement districts which have been in existence for five
years or less shall not have a maximum levy. Unconsolidated sanitary and
improvement districts which have been in existence for more than five
years and are located in a municipal county may levy a maximum of eighty-
five cents per hundred dollars of taxable valuation of property subject
to the levy.

(8) Counties may levy or authorize a maximum levy of fifty cents per
one hundred dollars of taxable valuation of property subject to the levy,
except that five cents per one hundred dollars of taxable valuation of
property subject to the levy may only be levied to provide financing for
the county's share of revenue required under an agreement or agreements
executed pursuant to the Interlocal Cooperation Act or the Joint Public
Agency Act. The maximum levy shall include amounts levied to pay for sums
to support a library pursuant to section 51-201 or museum pursuant to
section 51-501. The county may allocate up to fifteen cents of its
authority to other political subdivisions subject to allocation of
property tax authority under subsection (1) of section 77-3443 and not
specifically covered in this section to levy taxes as authorized by law
which do not collectively exceed fifteen cents per one hundred dollars of
taxable valuation on any parcel or item of taxable property. The county
may allocate to one or more other political subdivisions subject to
allocation of property tax authority by the county under subsection (1)
of section 77-3443 some or all of the county's five cents per one hundred
dollars of valuation authorized for support of an agreement or agreements
to be levied by the political subdivision for the purpose of supporting
that political subdivision's share of revenue required under an agreement
or agreements executed pursuant to the Interlocal Cooperation Act or the
Joint Public Agency Act. If an allocation by a county would cause another
county to exceed its levy authority under this section, the second county
may exceed the levy authority in order to levy the amount allocated.

(9) Municipal counties may levy or authorize a maximum levy of one
dollar per one hundred dollars of taxable valuation of property subject
to the levy. The municipal county may allocate levy authority to any
political subdivision or entity subject to allocation under section
77-3443.

(10) Beginning July 1, 2016, rural and suburban fire protection
districts may levy a maximum levy of ten and one-half cents per one
hundred dollars of taxable valuation of property subject to the levy if
(a) such district is located in a county that had a levy pursuant to
subsection (8) of this section in the previous year of at least forty
cents per one hundred dollars of taxable valuation of property subject to
the levy or (b) such district had a levy request pursuant to section
77-3443 in any of the three previous years and the county board of the
county in which the greatest portion of the valuation of such district is
located did not authorize any levy authority to such district in such
year.

(11) A regional metropolitan transit authority may levy a maximum
levy of ten cents per one hundred dollars of taxable valuation of
property subject to the levy for each fiscal year that commences on the
January 1 that follows the effective date of the conversion of the
transit authority established under the Transit Authority Law into the
regional metropolitan transit authority.

(12) Property tax levies (a) for judgments, except judgments or
orders from the Commission of Industrial Relations, obtained against a
political subdivision which require or obligate a political subdivision
to pay such judgment, to the extent such judgment is not paid by
liability insurance coverage of a political subdivision, (b) for
preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
for bonds as defined in section 10-134 approved according to law and
secured by a levy on property except as provided in section 44-4317 for
bonded indebtedness issued by educational service units and school
districts, (d) for payments by a public airport to retire interest-free
loans from the Division of Aeronautics of the Department of Transportation in lieu of bonded indebtedness at a lower cost to the public airport, and (e) to pay for cancer benefits provided on or after January 1, 2022, pursuant to the Firefighter Cancer Benefits Act are not included in the levy limits established by this section.

(13) The limitations on tax levies provided in this section are to include all other general or special levies provided by law. Notwithstanding other provisions of law, the only exceptions to the limits in this section are those provided by or authorized by sections 77-3442 to 77-3444.

(14) Tax levies in excess of the limitations in this section shall be considered unauthorized levies under section 77-1606 unless approved under section 77-3444.

(15) For purposes of sections 77-3442 to 77-3444, political subdivision means a political subdivision of this state and a county agricultural society.

(16) For school districts that file a binding resolution on or before May 9, 2008, with the county assessors, county clerks, and county treasurers for all counties in which the school district has territory pursuant to subsection (7) of section 79-458, if the combined levies, except levies for bonded indebtedness approved by the voters of the school district and levies for the refinancing of such bonded indebtedness, are in excess of the greater of (a) one dollar and twenty cents per one hundred dollars of taxable valuation of property subject to the levy or (b) the maximum levy authorized by a vote pursuant to section 77-3444, all school district levies, except levies for bonded indebtedness approved by the voters of the school district and levies for the refinancing of such bonded indebtedness, shall be considered unauthorized levies under section 77-1606.

Sec. 2. Section 85-1402, Reissue Revised Statutes of Nebraska, is amended to read:
For purposes of the Coordinating Commission for Postsecondary Education Act:

(1)(a) Capital construction project shall mean a project which utilizes tax funds designated by the Legislature and shall be: Any proposed new capital structure; any proposed addition to, renovation of, or remodeling of a capital structure; any proposed acquisition of a capital structure by gift, purchase, lease-purchase, or other means of construction or acquisition that (i) will be directly financed in whole or in part with tax funds designated by the Legislature totaling at least the minimum capital expenditure for purposes of this subdivision or (ii) is likely, as determined by the institution, to result in an incremental increase in appropriation or expenditure of tax funds designated by the Legislature of at least the minimum capital expenditure for the facility's operations and maintenance costs in any one fiscal year within a period of ten years from the date of substantial completion or acquisition of the project. No tax funds designated by the Legislature shall be appropriated or expended for any incremental increase of more than the minimum capital expenditure for the costs of the operations and utilities of any facility which is not included in the definition of capital construction project and thus is not subject to commission approval pursuant to the Coordinating Commission for Postsecondary Education Act. No institution shall include a request for funding such an increase in its budget request for tax funds designated by the Legislature nor shall any institution utilize any such funds for such an increase. The Governor shall not include in his or her budget recommendations, and the Legislature shall not appropriate, such funds for such increase.

(b) For purposes of this subdivision:

(i) Directly financed shall mean funded by:

(A) Appropriation of tax funds designated by the Legislature for the specific capital construction project;
(B) Property tax levies authorized pursuant to subdivision (1)(b) of section 85-1517 for fiscal years prior to fiscal year 2022-23 and each fiscal year thereafter used to establish a capital improvement and bond sinking fund as provided in section 85-1515; or

(C) That portion of tax funds designated by the Legislature and appropriated by the Legislature for the general operation of the public institution and utilized to fund the capital project;

(ii) Incremental increase shall mean an increase in appropriation or expenditure of tax funds designated by the Legislature of at least the minimum capital expenditure for a facility's operations and maintenance costs, beyond any increase due to inflation, to pay for a capital structure's operations and maintenance costs that are a direct result of a capital construction project; and

(iii) Minimum capital expenditure shall mean:

(A) For purposes of subdivision (a)(i) of this subdivision, a base amount of two million dollars; and

(B) For the facility's operations and maintenance costs pursuant to subdivision (a)(ii) of this subdivision, a base amount of eighty-five thousand dollars for any one fiscal year.

The base amount for the facility's operations and maintenance costs shall be subject to any inflationary or market adjustments made by the commission pursuant to this subdivision. The commission shall adjust the base amount on a biennial basis beginning January 1, 2010. The adjustments shall be based on percentage changes in a construction cost index and any other published index relevant to operations and utilities costs, both as selected by the commission in cooperation with the public institutions. The index or indices shall reflect inflationary or market trends for the applicable operations and maintenance or construction costs;
(2) Commission shall mean the Coordinating Commission for Postsecondary Education;

(3) Coordination shall mean:

(a) Authority to adopt, and revise as needed, a comprehensive statewide plan for postsecondary education which shall include (i) definitions of the role and mission of each public postsecondary educational institution within any general assignments of role and mission as may be prescribed by the Legislature and (ii) plans for facilities which utilize tax funds designated by the Legislature;

(b) Authority to review, monitor, and approve or disapprove each public postsecondary educational institution's programs and capital construction projects which utilize tax funds designated by the Legislature in order to provide compliance and consistency with the comprehensive plan and to prevent unnecessary duplication; and

(c) Authority to review and modify, if needed to promote compliance and consistency with the comprehensive statewide plan and prevent unnecessary duplication, the budget requests of the governing boards or any other governing board for any other public postsecondary educational institution which may be established by the Legislature;

(4) Education center shall mean an off-campus branch of a public institution or cooperative of either public or public and private postsecondary educational institutions which offers instructional programs to students;

(5) Governing board shall mean the Board of Regents of the University of Nebraska, the Board of Trustees of the Nebraska State Colleges, or the board of governors for each community college area;

(6) Program shall mean any program of instruction which leads directly to a degree, diploma, or certificate and, for purposes of section 85-1414, shall include public service programs and all off-campus instructional programs, whether or not such programs lead directly to a degree, diploma, or certificate. Program shall also include the
establishment of any new college, school, major division, education
center, or institute but shall not include reasonable and moderate
extensions of existing curricula which have a direct relationship to
existing programs;

(7) Public institution shall mean each campus of a public
postsecondary educational institution which is or may be established by
the Legislature, which is under the direction of a governing board, and
which is administered as a separate unit by the board; and

(8) Tax funds designated by the Legislature shall mean all state tax
revenue and all property tax revenue.

Sec. 3. Section 85-1516, Reissue Revised Statutes of Nebraska, is
amended to read:

85-1516 For fiscal years prior to fiscal year 2022-23, each Each
board may issue warrants in an amount necessary to finance the operating
expenses of the community college area until the proceeds of the tax levy
as provided in section 85-1517 are received. The amount of such warrants
plus interest shall not exceed the amount of the money to be received
from the property tax levy. Whenever such warrants are issued, they shall
be the general obligation of the community college area and the full
faith and credit of the community college area shall be pledged to retire
such warrants. In addition the board shall set aside from the proceeds of
the property tax levied pursuant to sections 85-1501 to 85-1540 an amount
sufficient to pay the warrants and the interest on such warrants. Such
warrants shall be subject to registration as provided in sections 77-2201
to 77-2215.

Sec. 4. Section 85-1517, Reissue Revised Statutes of Nebraska, is
amended to read:

85-1517 (1) For fiscal years 2011-12 and 2012-13:

(a) The board may certify to the county board of equalization of
each county within the community college area a tax levy not to exceed
ten and one-quarter cents on each one hundred dollars on the taxable
valuation of all property subject to the levy within the community college area, uniform throughout the area, for the purpose of supporting operating expenditures of the community college area;

(b) In addition to the levies provided in subdivisions (1)(a) and (c) of this section, the board may certify to the county board of equalization of each county within the community college area a tax levy not to exceed one cent on each one hundred dollars on the taxable valuation of all property within the community college area, uniform throughout such area, for the purposes of paying off bonds issued under sections 85-1520 to 85-1527 and establishing a capital improvement and bond sinking fund as provided in section 85-1515. The levy provided by this subdivision may be exceeded by that amount necessary to retire the general obligation bonds assumed by the community college area or issued pursuant to section 85-1515 according to the terms of such bonds or for any obligation pursuant to section 85-1535 entered into prior to January 1, 1997; and

(c) In addition to the levies provided in subdivisions (1)(a) and (b) of this section, the board may also certify to the county board of equalization of each county within the community college area a tax levy on each one hundred dollars on the taxable valuation of all property within the community college area, uniform throughout such area, in the amount which will produce funds only in the amount necessary to pay for funding accessibility barrier elimination project costs and abatement of environmental hazards as such terms are defined in section 79-10,110. Such tax levy shall not be so certified unless approved by an affirmative vote of a majority of the board taken at a public meeting of the board following notice and a hearing. The board shall give at least seven days' notice of such public hearing and shall publish such notice once in a newspaper of general circulation in the area to be affected by the increase. The proceeds of such tax levy shall be deposited in the capital improvement and bond sinking fund provided for in section 85-1515 for use
in funding the projects authorized pursuant to this subdivision.

(1) For fiscal years prior to fiscal year 2022-23 year 2013-14 and each fiscal year thereafter:

(a) The board may certify to the county board of equalization of each county within the community college area a tax levy not to exceed the difference between eleven and one-quarter cents and the rate levied for such fiscal year pursuant to subdivision (b) of this subsection on each one hundred dollars on the taxable valuation of all property subject to the levy within the community college area, uniform throughout the area, for the purpose of supporting operating expenditures of the community college area. For purposes of calculating the amount of levy authority available for operating expenditures pursuant to this subdivision, the rate levied pursuant to subdivision (b) of this subsection shall not include amounts to retire general obligation bonds assumed by the community college area or issued pursuant to section 85-1515 according to the terms of such bonds or for any obligation pursuant to section 85-1535 entered into prior to January 1, 1997;

(b) In addition to the levies provided in subdivisions (a) and (c) of this subsection, the board may certify to the county board of equalization of each county within the community college area a tax levy not to exceed two cents on each one hundred dollars on the taxable valuation of all property within the community college area, uniform throughout such area, for the purposes of paying off bonds issued under sections 85-1520 to 85-1527 and establishing a capital improvement and bond sinking fund as provided in section 85-1515. The levy provided by this subdivision may be exceeded by that amount necessary to retire general obligation bonds assumed by the community college area or issued pursuant to section 85-1515 according to the terms of such bonds or for any obligation pursuant to section 85-1535 entered into prior to January 1, 1997; and

(c) In addition to the levies provided in subdivisions (a) and (b)
of this subsection, the board of a community college area with a campus located on the site of a former ammunition depot may certify to the county board of equalization of each county within the community college area a tax levy not to exceed three-quarters of one cent on each one hundred dollars on the taxable valuation of all property within the community college area, uniform throughout such area, to pay for funding accessibility barrier elimination project costs and abatement of environmental hazards as such terms are defined in section 79-10,110. Such tax levy shall not be so certified unless approved by an affirmative vote of a majority of the board taken at a public meeting of the board following notice and a hearing. The board shall give at least seven days' notice of such public hearing and shall publish such notice once in a newspaper of general circulation in the area to be affected by the increase. The proceeds of such tax levy shall be deposited in the capital improvement and bond sinking fund provided for in section 85-1515 for use in funding accessibility barrier elimination project costs and abatement of environmental hazards as such terms are defined in section 79-10,110.

(2) For fiscal year 2022-23 and each fiscal year thereafter, the board may certify to the county board of equalization of each county within the community college area a tax levy not to exceed two cents on each one hundred dollars on the taxable valuation of all property within the community college area, uniform throughout such area, for the purposes of paying off bonds issued under sections 85-1520 to 85-1527 and establishing a capital improvement and bond sinking fund as provided in section 85-1515. The levy provided by this subsection may be exceeded by that amount necessary to retire general obligation bonds assumed by the community college area or issued pursuant to section 85-1515 according to the terms of such bonds or for any obligation pursuant to section 85-1535 entered into prior to January 1, 1997.

(3) The taxes provided by this section shall be levied and assessed in the same manner as other property taxes and entered on the books of
the county treasurer. The proceeds of the tax, as collected, shall be
remitted to the treasurer of the board not less frequently than once each
month.

Sec. 5. Section 85-1520, Reissue Revised Statutes of Nebraska, is
amended to read:

85-1520 Each board may construct, purchase, or otherwise acquire,
remodel, repair, furnish, and equip dormitories, residence halls, single-
dwelling units, multiple-dwelling units, or other facilities for (1) the
housing or boarding of single or married students, faculty, or other
employees of the institution under its control, (2) buildings and
structures for student and faculty unions or centers, and (3) the medical
care and other activities of the students of such institutions, on real
estate owned or controlled by such board or on real estate purchased,
leased, or otherwise acquired for such purpose and pay the cost thereof,
including the cost of such real estate, by issuing revenue bonds payable
out of the revenue from such buildings or facilities, the revenue from
the tax levy authorized pursuant to subdivision (1)(b) of section 85-1517
for fiscal years prior to fiscal year 2022-23 2013-14 and subsection (2)
subdivision (2)(b) of section 85-1517 for fiscal year 2022-23 2013-14 and
each fiscal year thereafter, or a combination thereof. Any such buildings
or facilities shall be located on or adjacent to a campus or campuses
controlled by such board.

Sec. 6. Section 85-1521, Reissue Revised Statutes of Nebraska, is
amended to read:

85-1521 Each board may, by resolution or agreement, pledge all or
any part of the revenue and fees derived from the operation of the
dormitories, residence halls, single-dwelling units, multiple-dwelling
units, buildings, and other facilities for housing, boarding, medical
care, and other activities of students, faculty, or employees of the
institution under its control erected or acquired or previously erected
or acquired by any such board and contract as to the care, insurance,
management, and operation of such buildings and facilities and the
charges to be made and the rights of the holders of the revenue bonds.
When any board contracts that the operation of any building or facility
or part thereof shall be performed other than by the board itself, such
board shall at all times maintain supervision of and control over the
fees and charges imposed for the use of such building, facility, or part.
In issuing revenue bonds and pledging revenue therefor, the board may
pledge all or any part of the revenue and fees from buildings and
facilities other than the building or facility to be constructed. Bonds
issued under sections 85-1520 to 85-1527 shall not be an obligation of
the State of Nebraska, and no tax, except for the tax authorized under
subdivision (1)(b) of section 85-1517 for fiscal years prior to fiscal
year 2022-23 2013-14 and subsection (2) subdivision (2)(b) of section
85-1517 for fiscal year 2022-23 2013-14 and each fiscal year thereafter,
shall ever be levied to raise funds for the payment thereof or interest
thereon. The bonds shall constitute limited obligations of the board
issuing the same and shall be paid out of revenue from the tax levy
authorized pursuant to subdivision (1)(b) of section 85-1517 for fiscal
years prior to fiscal year 2022-23 2013-14 and subsection (2) subdivision
(2)(b) of section 85-1517 for fiscal year 2022-23 2013-14 and each fiscal
year thereafter and out of money derived from the revenue and earnings
pledged as provided in sections 85-1501 to 85-1540.
Sec. 7. Section 85-1535, Reissue Revised Statutes of Nebraska, is
amended to read:
85-1535 (1) A board of a community college area with a population of
less than one hundred thousand according to the last federal decennial
census and a campus located on a former military base may enter into
contracts with any person, firm, or corporation providing for the
implementation of any project for the constructing and improving of
facilities to house applied technology educational programs necessary to
carry out sections 85-1501 to 85-1540 and providing for the long-term
payment of the cost of such project.

(2) In no case shall any such contract run for a period longer than twenty years or shall the aggregate of existing contracts exceed four million five hundred thousand dollars for each area exclusive of administrative costs, credit enhancement costs, financing costs, capitalized interest, and reserves dedicated to secure payment of contracts.

(3) No contract shall be entered into pursuant to this section without prior approval by a resolution of the board and the approval of the Coordinating Commission for Postsecondary Education.

(4) The long-term payment of the cost of such project shall be paid from revenue to be raised pursuant to (a) subdivision (1)(b) of section 85-1517 for fiscal years prior to fiscal year 2022-23 and (b) subsection (2) subdivision (2)(b) of section 85-1517 for fiscal year 2022-23 and each fiscal year thereafter. Any board entering into such contract for the construction and improvement of facilities from revenue to be raised pursuant to such section shall make annual appropriations for amounts sufficient to pay annual obligations under such contract for the duration of such contract.

(5) The board may also convey or lease and lease back all or any part of the project and the land on which such project is situated to such person, firm, or corporation as the board may contract with pursuant to this section to facilitate the long-term payment of the cost of such project. Any such conveyance or lease shall provide that when the cost of such project has been paid, together with interest and other costs thereon, such project and the land on which such project is located shall become the property of the community college area.

Sec. 8. Original sections 85-1402, 85-1516, 85-1517, 85-1520, 85-1521, and 85-1535, Reissue Revised Statutes of Nebraska, and section 77-3442, Revised Statutes Supplement, 2021, are repealed.
Sec. 9. Since an emergency exists, this act takes effect when passed and approved according to law.