

LEGISLATIVE BILL 807

Approved by the Governor April 18, 2022

Introduced by Brandt, 32; Wayne, 13.

A BILL FOR AN ACT relating to county government; to amend section 23-355.01, Reissue Revised Statutes of Nebraska; to change provisions relating to a tax levy and county funding for a nonprofit county historical association or society; and to repeal the original section.
Be it enacted by the people of the State of Nebraska,

Section 1. Section 23-355.01, Reissue Revised Statutes of Nebraska, is amended to read:

23-355.01 (1) Whenever there is organized within any county in this state a nonprofit county historical association or society organized under the corporation laws of this state, a tax of not more than three-tenths of one cent on each one hundred dollars upon the taxable value of all the taxable property in such county may be levied for the purpose of establishing a fund to be used for the establishment, management, and purchase of exhibits, equipment, and other personal property and real property and maintenance of such nonprofit county historical association or society, including the construction and improvement of necessary buildings therefor. The levy shall be allocated to the nonprofit county historical association or society by the county, ~~part of the levy of the county~~ subject to section ~~77-3443~~ 77-3442. Such fund shall be paid by the county treasurer to the treasurer of such nonprofit county historical association or society and shall be disbursed under the direction and supervision of the board of directors and officers of such nonprofit county historical association or society. No initial levy shall be made for such purpose unless the proposition to make such levy is first submitted to a vote of the people of the county at a general election and the same is ordered by a majority of the legal voters voting thereon. The proposition to make such levy shall be placed on the ballot by the county board of such county at the next general election following the receipt of a request from the board of directors of such nonprofit county historical association or society to submit such proposition to the voters of the county. After the proposition has been sanctioned by a vote of the people, such levy shall be made to carry out the purposes for which the fund was established. A nonprofit county historical association or society for which a tax is levied under this subsection is subject to the Nebraska Budget Act and the audit requirement of subdivision (4) of section 84-304. The electors of the county may discontinue such levy by a vote of the people in the same manner that the initial levy was authorized. The proposition to discontinue such levy shall be placed on the ballot by the county board of such county at a general election only when requested so to do by a petition signed by at least twenty percent of the legal voters of such county based on the total vote cast for Governor at the last general election in the county.

~~(2)(a) (2) A nonprofit county historical association or society that is not receiving funds from a levy under subsection (1) of this section may request funding from the county. Approval of part or the entire funding request by the county board shall result in inclusion of the funding request in the county budget and an obligation to provide the funding set out in the county budget. The failure by the county to provide the funding for an approved request may be enforced by making a claim against the county. The funding shall be paid to the treasurer of the nonprofit county historical association or society. A nonprofit county historical association or society that is receiving funding under this subsection shall not be subject to the Nebraska Budget Act unless the approved request is more than five thousand dollars. If the approved request is more than five thousand dollars, the county shall include the budget and audit of the nonprofit county historical association or society with the county budget and audit.~~

(b) Not later than one calendar year after receiving funding pursuant to this subsection, the nonprofit county historical association or society shall provide the county board with a detailed written accounting of how the funds have been used. Such accounting shall be presented during an open meeting of the county board. The nonprofit county historical association or society shall be ineligible to receive further county funding until after such accounting and presentation is made. A nonprofit county historical association or society that receives county funds pursuant to this subsection is subject to the audit requirement of subdivision (4) of section 84-304.

Sec. 2. Original section 23-355.01, Reissue Revised Statutes of Nebraska, is repealed.