

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1108

FINAL READING

Introduced by Dorn, 30; DeKay, 40; Jacobson, 42; Kauth, 31; Dover, 19.

Read first time January 10, 2024

Committee: Transportation and Telecommunications

1 A BILL FOR AN ACT relating to the Nebraska Emergency Medical System
2 Operations Fund; to amend section 71-51,103, Reissue Revised
3 Statutes of Nebraska, section 37-327.02, Revised Statutes Cumulative
4 Supplement, 2022, and section 77-27,132, Revised Statutes
5 Supplement, 2023; to provide for transfers to the Nebraska Emergency
6 Medical System Operations Fund; to change the permitted uses of the
7 fund; to provide for a report; to harmonize provisions; to repeal
8 the original sections; and to declare an emergency.
9 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 37-327.02, Revised Statutes Cumulative
2 Supplement, 2022, is amended to read:

3 37-327.02 (1) The Game and Parks Commission Capital Maintenance Fund
4 is created. The fund shall consist of money credited to the fund pursuant
5 to section 77-27,132, transfers authorized by the Legislature, and any
6 gifts, grants, bequests, or donations to the fund. The fund shall be
7 administered by the commission and shall be used to build, repair,
8 renovate, rehabilitate, restore, modify, or improve any infrastructure
9 within the statutory authority and administration of the commission. Any
10 money in the fund available for investment shall be invested by the state
11 investment officer pursuant to the Nebraska Capital Expansion Act and the
12 Nebraska State Funds Investment Act.

13 (2) On or before December 1, 2021, and on or before December 1 of
14 each year thereafter through 2027, the commission shall electronically
15 submit a report to the Clerk of the Legislature and the Revenue Committee
16 of the Legislature. The report shall include (a) a list of each project
17 that received funding from the Game and Parks Commission Capital
18 Maintenance Fund under subsection (1) of this section during the most
19 recently completed fiscal year and (b) a list of projects that will
20 receive such funding during the current fiscal year.

21 (3) Transfers may be made from the Game and Parks Commission Capital
22 Maintenance Fund to the Nebraska Emergency Medical System Operations
23 General Fund at the direction of the Legislature ~~through June 30, 2019.~~
24 The State Treasurer shall transfer one ~~four~~ million two ~~five~~ hundred
25 seventy thousand dollars from the Game and Parks Commission Capital
26 Maintenance Fund to the Nebraska Emergency Medical System Operations
27 General Fund in June of each fiscal year beginning in June 2025, from the
28 proceeds of the sales and use taxes imposed pursuant to section 77-2703
29 on the sale or lease of all-terrain vehicles and utility-type vehicles as
30 provided in section 77-27,132 ~~between June 1, 2018, and June 30, 2018,~~ on
31 such date as directed by the budget administrator of the budget division

1 of the Department of Administrative Services. ~~The State Treasurer shall~~
2 ~~transfer eight million five hundred thousand dollars from the Game and~~
3 ~~Parks Commission Capital Maintenance Fund to the General Fund between~~
4 ~~June 1, 2019, and June 30, 2019, on such date as directed by the budget~~
5 ~~administrator of the budget division of the Department of Administrative~~
6 ~~Services.~~

7 Sec. 2. Section 71-51,103, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 71-51,103 (1) There is hereby created the Nebraska Emergency
10 Medical System Operations Fund. The fund may receive gifts, bequests,
11 grants, fees, or other contributions or donations from public or private
12 entities.

13 (2)(a) The fund shall be used to carry out the purposes of the
14 Statewide Trauma System Act and the Emergency Medical Services Practice
15 Act, including:

16 (i) ~~Activities~~ activities related to the design, maintenance, or
17 enhancement of the statewide trauma system; ~~τ~~

18 (ii) ~~Support for~~ support of emergency medical services programs; ~~τ~~
19 and

20 (iii) ~~Support~~ support for the emergency medical services programs
21 for children; ~~τ~~

22 (iv) ~~Financial support for the statewide patient care reporting~~
23 ~~system and trauma registry described in section 71-8248; and~~

24 (v) ~~Financial support for recruitment, retention, and training~~
25 ~~emergency care providers.~~

26 (b) ~~The Department of Health and Human Services may adopt and~~
27 ~~promulgate rules and regulations to carry out this subsection.~~

28 (3) ~~The Department of Health and Human Services shall electronically~~
29 ~~deliver a report to the Clerk of the Legislature by December 31 of each~~
30 ~~year that includes the following information from the most recent~~
31 ~~previous fiscal year:~~

1 (a) The amount of money appropriated to the Department of Health and
2 Human Services from the Nebraska Emergency Medical System Operations Fund
3 that was not spent and an explanation for why such money was not spent;
4 and

5 (b) The amount of money appropriated to the Department of Health and
6 Human Services from the Nebraska Emergency Medical System Operations Fund
7 that was spent and an explanation for how such money was spent.

8 (4) Any money in the fund available for investment shall be invested
9 by the state investment officer pursuant to the Nebraska Capital
10 Expansion Act and the Nebraska State Funds Investment Act.

11 Sec. 3. Section 77-27,132, Revised Statutes Supplement, 2023, is
12 amended to read:

13 77-27,132 (1) There is hereby created a fund to be designated the
14 Revenue Distribution Fund which shall be set apart and maintained by the
15 Tax Commissioner. Revenue not required to be credited to the General Fund
16 or any other specified fund may be credited to the Revenue Distribution
17 Fund. Credits and refunds of such revenue shall be paid from the Revenue
18 Distribution Fund. The balance of the amount credited, after credits and
19 refunds, shall be allocated as provided by the statutes creating such
20 revenue.

21 (2) The Tax Commissioner shall pay to a depository bank designated
22 by the State Treasurer all amounts collected under the Nebraska Revenue
23 Act of 1967. The Tax Commissioner shall present to the State Treasurer
24 bank receipts showing amounts so deposited in the bank, and of the
25 amounts so deposited the State Treasurer shall:

26 (a)(i) ~~(a)~~ For transactions occurring on or after October 1, 2014,
27 and before July 1, 2024 ~~October 1, 2027~~, credit to the Game and Parks
28 Commission Capital Maintenance Fund all of the proceeds of the sales and
29 use taxes imposed pursuant to section 77-2703 on the sale or lease of
30 motorboats as defined in section 37-1204, personal watercraft as defined
31 in section 37-1204.01, all-terrain vehicles as defined in section 60-103,

1 and utility-type vehicles as defined in section 60-135.01; and

2 (ii) For transactions occurring on or after July 1, 2024, credit to
3 the Game and Parks Commission Capital Maintenance Fund all of the
4 proceeds of the sales and use taxes imposed pursuant to section 77-2703
5 on the sale or lease of motorboats as defined in section 37-1204,
6 personal watercraft as defined in section 37-1204.01, all-terrain
7 vehicles as defined in section 60-103, and utility-type vehicles as
8 defined in section 60-135.01, and from such proceeds, transfers shall be
9 made to the Nebraska Emergency Medical System Operations Fund as provided
10 in section 37-327.02;

11 (b) Credit to the Highway Trust Fund all of the proceeds of the
12 sales and use taxes derived from the sale or lease for periods of more
13 than thirty-one days of motor vehicles, trailers, and semitrailers,
14 except that the proceeds equal to any sales tax rate provided for in
15 section 77-2701.02 that is in excess of five percent derived from the
16 sale or lease for periods of more than thirty-one days of motor vehicles,
17 trailers, and semitrailers shall be credited to the Highway Allocation
18 Fund;

19 (c) For transactions occurring on or after July 1, 2013, and before
20 July 1, 2042, of the proceeds of the sales and use taxes derived from
21 transactions other than those listed in subdivisions (2)(a), (b), and (e)
22 of this section from a sales tax rate of one-quarter of one percent,
23 credit monthly eighty-five percent to the Highway Trust Fund and fifteen
24 percent to the Highway Allocation Fund;

25 (d) Of the proceeds of the sales and use taxes derived from
26 transactions other than those listed in subdivisions (2)(a), (b), and (e)
27 of this section, credit to the Property Tax Credit Cash Fund the amount
28 certified under section 77-27,237, if any such certification is made; and

29 (e) For transactions occurring on or after July 1, 2023, credit to
30 the Department of Transportation Aeronautics Capital Improvement Fund all
31 of the proceeds of the sales and use taxes imposed pursuant to section

1 77-2703 on the sale or lease of aircraft as defined in section 3-101.

2 The balance of all amounts collected under the Nebraska Revenue Act
3 of 1967 shall be credited to the General Fund.

4 Sec. 4. Original section 71-51,103, Reissue Revised Statutes of
5 Nebraska, section 37-327.02, Revised Statutes Cumulative Supplement,
6 2022, and section 77-27,132, Revised Statutes Supplement, 2023, are
7 repealed.

8 Sec. 5. Since an emergency exists, this act takes effect when
9 passed and approved according to law.