

LEGISLATIVE BILL 1108

Approved by the Governor April 15, 2024

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

A BILL FOR AN ACT relating to the Nebraska Emergency Medical System Operations Fund; to amend section 71-51,103, Reissue Revised Statutes of Nebraska, section 37-327.02, Revised Statutes Cumulative Supplement, 2022, and section 77-27,132, Revised Statutes Supplement, 2023; to provide for transfers to the Nebraska Emergency Medical System Operations Fund; to change the permitted uses of the fund; to provide for a report; 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 37-327.02, Revised Statutes Cumulative Supplement, 2022, is amended to read:

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

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

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

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

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

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

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

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

(iii) Support support for the emergency medical services programs for children; ~~and~~

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

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

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

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

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

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

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

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

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

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

(a)(i) ~~(a)~~ For transactions occurring on or after October 1, 2014, and before July 1, 2024 ~~October 1, 2027~~, credit to the Game and Parks Commission Capital Maintenance Fund all of the proceeds of the sales and use taxes imposed pursuant to section 77-2703 on the sale or lease of motorboats as defined in section 37-1204, personal watercraft as defined in section 37-1204.01, all-terrain vehicles as defined in section 60-103, and utility-type vehicles as defined in section 60-135.01; and

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

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

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

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

(e) For transactions occurring on or after July 1, 2023, credit to the Department of Transportation Aeronautics Capital Improvement Fund all of the proceeds of the sales and use taxes imposed pursuant to section 77-2703 on the sale or lease of aircraft as defined in section 3-101.

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

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

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