

AMENDMENTS TO LB918

Introduced by Conrad, 46.

1           1. Strike the original sections and insert the following new  
2 sections:

3           **Section 1.** Section 13-3102, Revised Statutes Cumulative Supplement,  
4 2024, is amended to read:

5           13-3102 For purposes of the Sports Arena Facility Financing  
6 Assistance Act:

7           (1) Applicant means:

8           (a) A political subdivision; or

9           (b) A political subdivision and nonprofit corporation that jointly  
10 submit an application under the act;

11           (2) Board means a board consisting of the ~~Governor,~~ the State  
12 Treasurer, the chairperson of the Nebraska Investment Council, the  
13 chairperson of the Nebraska State Board of Public Accountancy, and a  
14 professor of economics on the faculty of a state postsecondary  
15 educational institution appointed to a two-year term on the board by the  
16 Coordinating Commission for Postsecondary Education. For administrative  
17 and budget purposes only, the board shall be considered part of the  
18 Department of Revenue;

19           (3) Bond means a general obligation bond, redevelopment bond, lease-  
20 purchase bond, revenue bond, or combination of any such bonds;

21           (4) Concert venue means any enclosed, temperature-controlled  
22 building that is primarily used for live performances with an indoor  
23 capacity of at least two thousand two hundred fifty but no more than  
24 three thousand five hundred persons;

25           (5) Court means a rectangular hard surface primarily used indoors  
26 for competitive sports, including, but not limited to, basketball,  
27 volleyball, or tennis;

1 (6) Covered property means any real property that, as of the date an  
2 application for state assistance is submitted under the Sports Arena  
3 Facility Financing Assistance Act, is part of:

4 (a) A project previously approved under the Sports Arena Facility  
5 Financing Assistance Act, including the program area associated with such  
6 project; or

7 (b) A project previously approved under the Convention Center  
8 Facility Financing Assistance Act, including the area used in determining  
9 an associated hotel as defined in section 13-2603 for such project;

10 (7) Date that the project commenced means the date when a project  
11 starts as specified by a contract, resolution, or formal public  
12 announcement;

13 (8) Economic redevelopment area means an area in the State of  
14 Nebraska in which:

15 (a) The average rate of unemployment in the area during the period  
16 covered by the most recent federal decennial census or American Community  
17 Survey 5-Year Estimate by the United States Bureau of the Census is at  
18 least one hundred fifty percent of the average rate of unemployment in  
19 the state during the same period; and

20 (b) The average poverty rate in the area is twenty percent or more  
21 for the federal census tract in the area;

22 (9) Eligible sports arena facility means:

23 (a) Any publicly owned, enclosed, and temperature-controlled  
24 building primarily used for sports that has a permanent seating capacity  
25 of at least three thousand but no more than seven thousand seats and in  
26 which initial occupancy occurs on or after July 1, 2010, including  
27 stadiums, arenas, dressing and locker facilities, concession areas,  
28 parking facilities, nearby parking facilities for the use of the eligible  
29 sports arena facility, and onsite administrative offices connected with  
30 operating the facilities;

31 (b) Any racetrack enclosure licensed by the State Racing and Gaming

1 Commission in which initial occupancy occurs on or after July 1, 2010,  
2 including concession areas, parking facilities, and onsite administrative  
3 offices connected with operating the racetrack;

4 (c) Any publicly owned sports complex, including concession areas,  
5 parking facilities, and onsite administrative offices connected with  
6 operating the sports complex;

7 (d) Any privately owned concert venue, including stages, dressing  
8 rooms, concession areas, parking facilities, lobby areas, and onsite  
9 administrative offices used in operating the concert venue;

10 (e) Any privately owned sports complex, including concession areas,  
11 parking facilities, and onsite administrative offices connected with  
12 operating the sports complex; and

13 (f) Any large public stadium in which initial occupancy occurs on or  
14 after March 1, 2025, including dressing and locker facilities, concession  
15 areas, parking facilities, nearby parking facilities for the use of the  
16 stadium, and onsite administrative offices connected with operating the  
17 stadium;

18 (10) General obligation bond means any bond or refunding bond issued  
19 by a political subdivision and which is payable from the proceeds of an  
20 ad valorem tax;

21 (11) Governmental use means operational control and use by the  
22 political subdivision for a statutorily permitted purpose of the  
23 political subdivision;

24 (12) Increase in state sales tax revenue means the amount of state  
25 sales tax revenue collected by a nearby retailer during the fiscal year  
26 for which state assistance is calculated minus the amount of state sales  
27 tax revenue collected by the nearby retailer in the fiscal year that  
28 ended immediately preceding the project completion date of the eligible  
29 sports arena facility, except that the amount of state sales tax revenue  
30 of a nearby retailer shall not be less than zero;

31 (13) Large public stadium means an open-air facility that:

1 (a) Is publicly owned or used for governmental purposes;

2 (b) Primarily includes an outdoor field, but may include some indoor  
3 areas;

4 (c) Is primarily used for competitive sports;

5 (d) Has at least five thousand five hundred but no more than seven  
6 thousand five hundred permanent seats with a capacity not to exceed ten  
7 thousand seats; and

8 (e) Is located in a city of the metropolitan class;

9 (14) Multipurpose field means a rectangular field of grass or  
10 synthetic turf which is primarily used for competitive field sports,  
11 including, but not limited to, soccer, football, flag football, lacrosse,  
12 or rugby;

13 (15) Nearby parking facility means any parking lot, parking garage,  
14 or other parking structure that is not directly connected to an eligible  
15 sports arena facility but which is located, in whole or in part, within  
16 seven hundred yards of an eligible sports arena facility, measured from  
17 any point of the exterior perimeter of such facility but not from any  
18 other parking facility or other structure;

19 (16) Nearby retailer means a retailer as defined in section  
20 77-2701.32 that is located within the program area. The term includes a  
21 subsequent owner of a nearby retailer operating at the same location;

22 (17) New state sales tax revenue means:

23 (a) For any eligible sports arena facility that is not a sports  
24 complex or a large public stadium:

25 (i) One hundred percent of the state sales tax revenue that (A) is  
26 collected by a nearby retailer that commenced collecting state sales tax  
27 during the period of time beginning twenty-four months prior to the  
28 project completion date of the eligible sports arena facility and ending  
29 forty-eight months after the project completion date of the eligible  
30 sports arena facility or, for applications for state assistance approved  
31 prior to October 1, 2016, forty-eight months after October 1, 2016, and

1 (B) is sourced under sections 77-2703.01 to 77-2703.04 to the program  
2 area; and

3 (ii) The increase in state sales tax revenue that (A) is collected  
4 by a nearby retailer that commenced collecting state sales tax prior to  
5 twenty-four months prior to the project completion date of the eligible  
6 sports arena facility and (B) is sourced under sections 77-2703.01 to  
7 77-2703.04 to the program area;

8 (b) For any eligible sports arena facility that is a sports complex  
9 which is not located in a city of the second class or village or a large  
10 public stadium, one hundred percent of the state sales tax revenue that  
11 (i) is collected by a nearby retailer that commenced collecting state  
12 sales tax during the period of time beginning on the date that the  
13 project commenced and ending forty-eight months after the project  
14 completion date of the eligible sports arena facility and (ii) is sourced  
15 under sections 77-2703.01 to 77-2703.04 to the program area; or

16 (c) For any eligible sports arena facility that is a sports complex  
17 located in a city of the second class or village, one hundred percent of  
18 the state sales tax revenue that (i) is collected by a nearby retailer  
19 and (ii) is sourced under sections 77-2703.01 to 77-2703.04 to the  
20 program area;

21 (18) Political subdivision means (a) any city, village, county,  
22 school district, or community college area or (b) a joint entity formed  
23 under the Interlocal Cooperation Act which includes a city, village, or  
24 county as a member;

25 (19) Program area means:

26 (a) For any eligible sports arena facility that is not a sports  
27 complex or a large public stadium:

28 (i) For applications for state assistance submitted prior to October  
29 1, 2016, the area that is located within six hundred yards of an eligible  
30 sports arena facility, measured from any point of the exterior perimeter  
31 of the facility but not from any parking facility or other structure; or

1           (ii) For applications for state assistance submitted on or after  
2   October 1, 2016, the area that is located within six hundred yards of an  
3   eligible sports arena facility, measured from any point of the exterior  
4   perimeter of the facility but not from any parking facility or other  
5   structure, except that if twenty-five percent or more of such area is  
6   unbuildable property, then the program area shall be adjusted so that:

7           (A) It avoids as much of the unbuildable property as is practical;  
8   and

9           (B) It contains contiguous property with the same total amount of  
10   square footage that the program area would have contained had no  
11   adjustment been necessary;

12          (b) For any eligible sports arena facility that is a sports complex  
13   which is not located in a city of the second class or village:

14           (i) For applications for state assistance submitted prior to July  
15   19, 2024, the area that is located within six hundred yards of an  
16   eligible sports arena facility, measured from any point of the exterior  
17   boundary or property line of the facility; or

18           (ii) For applications for state assistance submitted on or after  
19   July 19, 2024, the area that is located within six hundred yards of an  
20   eligible sports arena facility, measured from any point of the exterior  
21   boundary or property line of the facility, except that if twenty-five  
22   percent or more of such area is unbuildable property, then the program  
23   area shall be adjusted so that:

24           (A) It avoids as much of the unbuildable property as is practical;  
25   and

26           (B) It contains contiguous property with the same total amount of  
27   square footage that the program area would have contained had no  
28   adjustment been necessary;

29           (c) For any eligible sports arena facility that is a sports complex  
30   located in a city of the second class or village, the corporate limits of  
31   the city of the second class or village in which the facility is located;

1 or

2 (d) For any eligible sports arena facility that is a large public  
3 stadium, the area that is located within six hundred yards of an eligible  
4 sports arena facility, measured from any point of the exterior perimeter  
5 of the facility but not from any parking facility or other structure,  
6 except that if twenty-five percent or more of such area is covered  
7 property or unbuildable property, then the program area shall be adjusted  
8 so that:

9 (i) It avoids as much of the covered property and unbuildable  
10 property as is practical; and

11 (ii) It contains contiguous property with the same total amount of  
12 square footage that the program area would have contained had no  
13 adjustment been necessary.

14 Approval of an application for state assistance by the board  
15 pursuant to section 13-3106 shall establish the program area as that area  
16 depicted in the map accompanying the application for state assistance as  
17 submitted pursuant to subdivision (2)(c) of section 13-3104;

18 (20) Project completion date means:

19 (a) For projects involving the acquisition or construction of an  
20 eligible sports arena facility, the date of initial occupancy of the  
21 facility following the completion of such acquisition or construction; or

22 (b) For all other projects, the date of completion of the project  
23 for which state assistance is received;

24 (21) Revenue bond means any bond or refunding bond issued by a  
25 political subdivision which is limited or special rather than a general  
26 obligation bond of the political subdivision and which is not payable  
27 from the proceeds of an ad valorem tax;

28 (22) Sports complex means a facility that:

29 (a) Includes indoor areas, outdoor areas, or both;

30 (b) Is primarily used for competitive sports; and

31 (c) Contains at least:

1 (i) Twelve separate sports venues if such facility is located in a  
2 city of the metropolitan class;

3 (ii) Six separate sports venues if such facility is located in a  
4 city of the primary class;

5 (iii) Four separate sports venues if such facility is located (A) in  
6 a city of the first class, (B) within a county but outside the corporate  
7 limits of any city or village, (C) in an economic redevelopment area, or  
8 (D) in an opportunity zone designated pursuant to the federal Tax Cuts  
9 and Jobs Act, Public Law 115-97; or

10 (iv) Two separate sports venues if such facility is located in a  
11 city of the second class or village;

12 (23) Sports venue includes, but is not limited to:

13 (a) A baseball field;

14 (b) A softball field;

15 (c) A multipurpose field;

16 (d) An outdoor stadium primarily used for competitive sports;

17 (e) An outdoor arena primarily used for competitive sports; or

18 (f) An enclosed, temperature-controlled building primarily used for  
19 competitive sports. If any such building contains more than one  
20 multipurpose field, court, swimming pool, or other facility primarily  
21 used for competitive sports, then each such multipurpose field, court,  
22 swimming pool, or facility shall count as a separate sports venue; and

23 (24) Unbuildable property means any real property that is located in  
24 a floodway, an environmentally protected area, a right-of-way, or a  
25 brownfield site as defined in 42 U.S.C. 9601 that the political  
26 subdivision determines is not suitable for the construction or location  
27 of residential, commercial, or other buildings or facilities.

28 **Sec. 2.** Section 13-3103, Revised Statutes Supplement, 2025, is  
29 amended to read:

30 13-3103 (1) Any applicant may apply to the board for state  
31 assistance if (a) the applicant has acquired, constructed, improved, or

1 equipped an eligible sports arena facility, (b) the applicant has  
2 approved a revenue bond issue or a general obligation bond issue to  
3 acquire, construct, improve, or equip an eligible sports arena facility,  
4 (c) the applicant has adopted a resolution authorizing the applicant to  
5 pursue a general obligation bond issue to acquire, construct, improve, or  
6 equip an eligible sports arena facility, (d) a building permit has been  
7 issued within the applicant's jurisdiction for an eligible sports arena  
8 facility that is a privately owned concert venue, (e) a building permit  
9 has been issued or construction has been completed within the applicant's  
10 jurisdiction for an eligible sports arena facility that is a privately  
11 owned sports complex, or (f) each coapplicant described in subdivision  
12 (1)(b) of section 13-3102 has adopted a resolution authorizing either the  
13 political subdivision or the nonprofit corporation to pursue financing or  
14 bonds to acquire, construct, improve, or equip an eligible sports arena  
15 facility for the purposes set forth in subdivision (4)(b) of this section  
16 ~~13-3103~~.

17 (2) Except as provided in subsections (3) and (4) of this section,  
18 the state assistance shall only be used by the applicant to pay back  
19 amounts expended or borrowed through one or more issues of bonds to be  
20 expended by the applicant to acquire, construct, improve, or equip the  
21 publicly owned eligible sports arena facility and to acquire, construct,  
22 improve, or equip publicly owned nearby parking facilities.

23 (3) For an eligible sports arena facility that is a privately owned  
24 concert venue, the state assistance shall only be used by the applicant  
25 (a) to pay back amounts expended or borrowed through one or more issues  
26 of bonds to be expended by the applicant to acquire, construct, improve,  
27 or equip a nearby parking facility or (b) to promote arts and cultural  
28 events which are open to or made available to the general public.

29 (4) For an eligible sports arena facility that is a privately owned  
30 sports complex, the state assistance shall only be used by the applicant:

31 (a) To pay back amounts expended or borrowed through one or more

1 issues of bonds to be expended by the applicant to acquire, construct,  
2 improve, or equip one or more public infrastructure projects, as defined  
3 in section 77-27,142, related to a privately owned sports complex;

4 (b) To lease all or a portion of such privately owned sports complex  
5 for the governmental use of the political subdivision. For purposes of  
6 this subdivision, lease means any contractual lease agreement between the  
7 coapplicants described in subdivision (1)(b) of section 13-3102 for the  
8 use of an eligible sports arena facility at fair market rental value for  
9 a term not to exceed twenty years;

10 (c) To promote sporting events which are open to or made available  
11 to the general public; or

12 (d) To pay back amounts expended or borrowed through one or more  
13 debt issues to be expended by the nonprofit corporation coapplicant to  
14 acquire, construct, improve, or equip a privately owned sports complex,  
15 subject to voter approval as provided in section 13-3110.

16 (5)(a) No more than ten years of funding for promotion of the arts  
17 and cultural events shall be paid by state assistance received pursuant  
18 to section 13-3108.

19 (b) No more than ten years of funding for promotion of sporting  
20 events shall be paid by state assistance received pursuant to section  
21 13-3108.

22 (c) No more than ten ~~five~~ years of funding for a sports complex  
23 located in a city of the second class or village shall be paid by state  
24 assistance received pursuant to section 13-3108.

25 (6) For any application for state assistance for a large public  
26 stadium approved on or after July 19, 2024, up to one hundred percent of  
27 the final cost of the project may be funded by state assistance received  
28 pursuant to section 13-3108.

29 **Sec. 3.** Section 13-3106, Revised Statutes Supplement, 2025, is  
30 amended to read:

31 13-3106 (1) After consideration of the application and the evidence,

1 if the board finds that the project described in the application is  
2 eligible and that state assistance is in the best interest of the state,  
3 the application shall be approved, except that:

4 (a) An approval of an application submitted because of the  
5 requirement in subdivision (1)(c) of section 13-3103 is a temporary  
6 approval. If the general obligation bond issue is subsequently approved  
7 by the voters of the political subdivision, the approval by the board  
8 becomes permanent. If the general obligation bond issue is not approved  
9 by such voters, the temporary approval shall become void; and

10 (b) An approval of an application submitted because of the  
11 requirement in subdivision (1)(f) of section 13-3103 is a temporary  
12 approval. If a building permit for the eligible sports arena facility is  
13 issued within twenty-four months of the temporary approval, the approval  
14 by the board becomes permanent. If a building permit is not issued within  
15 twenty-four months of the temporary approval, the temporary approval  
16 shall become void.

17 (2) In determining whether state assistance is in the best interest  
18 of the state, the board shall consider the fiscal and economic capacity  
19 of the applicant to finance the local share of the project.

20 (3) A majority of the board members constitutes a quorum for the  
21 purpose of conducting business. All actions of the board shall be by a  
22 majority vote of all the board members ~~, one of whom must be the~~  
23 ~~Governor.~~

24 **Sec. 4.** Section 13-3108, Revised Statutes Cumulative Supplement,  
25 2024, is amended to read:

26 13-3108 (1) The Sports Arena Facility Support Fund is created. Any  
27 money in the fund available for investment shall be invested by the state  
28 investment officer pursuant to the Nebraska Capital Expansion Act and the  
29 Nebraska State Funds Investment Act.

30 (2)(a) Upon receiving the certification described in subsection (3)  
31 of section 13-3107, the State Treasurer shall transfer the amount

1 certified to the fund.

2 (b) Upon receiving the quarterly certification described in  
3 subsection (4) of section 13-3107, the State Treasurer shall transfer the  
4 amount certified to the fund.

5 (3)(a) It is the intent of the Legislature to appropriate from the  
6 fund money to be distributed as provided in subsections (4) and (5) of  
7 this section to any political subdivision for which an application for  
8 state assistance under the Sports Arena Facility Financing Assistance Act  
9 has been approved an amount not to exceed:

10 (i) For any eligible sports arena facility that is not a sports  
11 complex located in a city of the second class or village, seventy percent  
12 of the (A) state sales tax revenue collected by retailers doing business  
13 at eligible sports arena facilities on sales at such facilities, (B)  
14 state sales tax revenue collected on primary and secondary box office  
15 sales of admissions to such facilities, and (C) new state sales tax  
16 revenue collected by nearby retailers and sourced under sections  
17 77-2703.01 to 77-2703.04 to the program area; or

18 (ii) For any eligible sports arena facility that is a sports complex  
19 located in a city of the second class or village, twenty-five percent of  
20 the (A) state sales tax revenue collected by retailers doing business at  
21 eligible sports arena facilities on sales at such facilities, (B) state  
22 sales tax revenue collected on primary and secondary box office sales of  
23 admissions to such facilities, and (C) new state sales tax revenue  
24 collected by nearby retailers and sourced under sections 77-2703.01 to  
25 77-2703.04 to the program area.

26 (b) The amount to be appropriated for distribution as state  
27 assistance to a political subdivision under this subsection for any one  
28 year after the tenth year shall not exceed the highest such amount  
29 appropriated under subdivision (3)(a) of this section during any one year  
30 of the first ten years of such appropriation. If seventy percent of the  
31 state sales tax revenue as described in subdivision (3)(a) of this

1 section exceeds the amount to be appropriated under this subdivision,  
2 such excess funds shall be transferred to the General Fund. This  
3 subdivision does not apply to any eligible sports arena facility that is  
4 a sports complex located in a city of the second class or village.

5 (4) The amount certified under subsection (3) of section 13-3107  
6 shall be distributed as state assistance on or before April 15, 2014.

7 (5) Beginning in 2014, quarterly distributions and associated  
8 transfers of state assistance shall be made. Such quarterly distributions  
9 and transfers shall be based on the certifications provided under  
10 subsection (4) of section 13-3107 and shall occur within fifteen days  
11 after receipt of such certification.

12 (6)(a) Except as provided in subdivision (6)(b) of this section, the  
13 total amount of state assistance approved for an eligible sports arena  
14 facility shall not exceed one hundred million dollars.

15 (b) For any eligible sports arena facility that is a large public  
16 stadium:

17 (i) The total amount of state assistance approved for such facility  
18 shall not exceed twenty-five million dollars;

19 (ii) The amount of state assistance approved for such facility for  
20 any year shall not exceed one million two hundred fifty thousand dollars;  
21 and

22 (iii) No state assistance for any large public stadium shall be paid  
23 until after July 1, 2027.

24 (7)(a) Except as provided in subdivisions (b), (c), and (d) of this  
25 subsection, state assistance to the political subdivision shall no longer  
26 be available upon the retirement of the bonds issued to acquire,  
27 construct, improve, or equip the facility or any subsequent bonds that  
28 refunded the original issue or when state assistance reaches the amount  
29 determined under subdivision (6)(a) of this section, whichever comes  
30 first.

31 (b) If the state assistance will be used to provide funding for

1 promotion of the arts and cultural events or for promotion of sporting  
2 events, such state assistance to the political subdivision shall no  
3 longer be available after ten years of funding or when state assistance  
4 reaches the amount determined under subdivision (6)(a) of this section,  
5 whichever comes first.

6 (c) If the state assistance will be used to provide funding for a  
7 sports complex located in a city of the second class or village, such  
8 state assistance to the political subdivision shall no longer be  
9 available after ~~ten~~ five years of funding or when state assistance  
10 reaches the amount determined under subdivision (6)(a) of this section,  
11 whichever comes first.

12 (d) If the state assistance will be used to provide funding for a  
13 large public stadium, such state assistance to the political subdivision  
14 shall no longer be available after twenty years of funding or when state  
15 assistance reaches the amount determined under subdivision (6)(b)(i) of  
16 this section, whichever comes first.

17 (8) State assistance shall not be used for an operating subsidy for  
18 any publicly owned eligible sports arena facility or nearby parking  
19 facility.

20 (9) The thirty percent of state sales tax revenue remaining after  
21 the appropriation and transfer in subdivision (3)(a)(i) of this section  
22 shall be appropriated by the Legislature and transferred quarterly as  
23 follows:

24 (a) If the revenue relates to an eligible sports arena facility that  
25 is a sports complex and that is approved for state assistance under  
26 section 13-3106 on or after May 26, 2021, eighty-three percent of such  
27 revenue shall be transferred to the Support the Arts Cash Fund and  
28 seventeen percent of such revenue shall be transferred to the Convention  
29 Center Support Fund; and

30 (b) If the revenue relates to any other eligible sports arena  
31 facility, such revenue shall be transferred to the Civic and Community

1 Center Financing Fund.

2 (10) The seventy-five percent of state sales tax revenue remaining  
3 after the appropriation and transfer in subdivision (3)(a)(ii) of this  
4 section shall be distributed in accordance with section 77-27,132.

5 (11) Except as provided in subsection (12) of this section for a  
6 city of the primary class, any municipality that has applied for and  
7 received a grant of assistance under the Civic and Community Center  
8 Financing Act shall not receive state assistance under the Sports Arena  
9 Facility Financing Assistance Act for the same project for which the  
10 grant was awarded under the Civic and Community Center Financing Act.

11 (12) A city of the primary class shall not be eligible to receive a  
12 grant of assistance from the Civic and Community Center Financing Act if  
13 the city has applied for and received a grant of assistance under the  
14 Sports Arena Facility Financing Assistance Act.

15 **Sec. 5.** Original sections 13-3102 and 13-3108, Revised Statutes  
16 Cumulative Supplement, 2024, and sections 13-3103 and 13-3106, Revised  
17 Statutes Supplement, 2025, are repealed.

18 **Sec. 6.** Since an emergency exists, this act takes effect when  
19 passed and approved according to law.