

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 294

Introduced by Storer, 43; Brandt, 32; DeKay, 40; Ibach, 44; Jacobson, 42;
Lonowski, 33; McKeon, 41; Strommen, 47.

Read first time January 15, 2025

Committee:

- 1 A BILL FOR AN ACT relating to the County Visitors Improvement Fund; to
- 2 amend section 81-3720, Reissue Revised Statutes of Nebraska; to
- 3 change provisions relating to grants; to repeal the original
- 4 section; and to declare an emergency.
- 5 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 81-3720, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 81-3720 (1)(a) The County Visitors Improvement Fund shall be
4 administered by the governing body of the county with the advice of the
5 visitors committee created pursuant to section 81-3717. The fund shall be
6 used to make grants for expanding and improving facilities at any
7 existing visitor attraction, acquiring or expanding exhibits for existing
8 visitor attractions, constructing visitor attractions, or planning or
9 developing such expansions, improvements, or construction.

10 (b) Grants shall be available for any visitor attraction in the
11 county owned by the public or any nonprofit organization, the primary
12 purpose of which is to operate the visitor attraction.

13 (c) Grants may be made for a specified annual amount not to exceed
14 the greater of the proceeds derived from a sales tax rate of one percent
15 imposed by a county for a County Visitors Improvement Fund or two
16 thousand five hundred dollars. Grants may be made for a term of years not
17 to exceed twenty years and may be pledged by the recipient to secure
18 bonds issued to finance expansion, improvement, or construction of a
19 visitor attraction. Any grant made for a term of years shall be funded
20 each year in accordance with any agreement contained in the grant
21 contract.

22 (d) No bonds issued by a grant recipient which pledges grant funds
23 shall constitute a debt, liability, or general obligation of the county
24 levying the tax or a pledge of the faith and credit of the county levying
25 the tax but shall be payable solely from grant funds. Each bond issued by
26 any grant recipient which pledges grant funds shall contain on the face
27 thereof a statement that neither the faith and credit nor the taxing
28 power of the county levying the tax is pledged to the payment of the
29 principal of or the interest on such bond.

30 (2) For purposes of this section and section 81-3717, visitor
31 attraction means a defined location open to the public, which location is

1 of educational, cultural, historical, artistic, or recreational
2 significance or provides entertainment or in which are exhibits,
3 displays, or performances of educational, cultural, historic, artistic,
4 or entertainment value.

5 **Sec. 2.** Original section 81-3720, Reissue Revised Statutes of
6 Nebraska, is repealed.

7 **Sec. 3.** Since an emergency exists, this act takes effect when
8 passed and approved according to law.