

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 924**

Introduced by Andersen, 49.

Read first time January 09, 2026

Committee: Education

- 1 A BILL FOR AN ACT relating to learning communities; to amend sections
- 2 79-2104 and 79-2111, Reissue Revised Statutes of Nebraska, and
- 3 section 77-3442, Revised Statutes Supplement, 2025; to change the
- 4 authorized uses of learning community levies as prescribed; to
- 5 harmonize provisions; and to repeal the original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1           **Section 1.** Section 77-3442, Revised Statutes Supplement, 2025, is  
2 amended to read:

3           77-3442 (1) Property tax levies for the support of local governments  
4 for fiscal years beginning on or after July 1, 1998, shall be limited to  
5 the amounts set forth in this section except as provided in section  
6 77-3444.

7           (2)(a) Except as provided in subdivisions (2)(b) and (2)(e) of this  
8 section, school districts and multiple-district school systems may levy a  
9 maximum levy of one dollar and five cents per one hundred dollars of  
10 taxable valuation of property subject to the levy.

11           (b) For each fiscal year prior to fiscal year 2017-18, learning  
12 communities may levy a maximum levy for the general fund budgets of  
13 member school districts of ninety-five cents per one hundred dollars of  
14 taxable valuation of property subject to the levy. The proceeds from the  
15 levy pursuant to this subdivision shall be distributed pursuant to  
16 section 79-1073.

17           (c) Except as provided in subdivision (2)(e) of this section, for  
18 each fiscal year prior to fiscal year 2017-18, school districts that are  
19 members of learning communities may levy for purposes of such districts'  
20 general fund budget and special building funds a maximum combined levy of  
21 the difference of one dollar and five cents on each one hundred dollars  
22 of taxable property subject to the levy minus the learning community levy  
23 pursuant to subdivision (2)(b) of this section for such learning  
24 community.

25           (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)  
26 of this section are (i) amounts levied to pay for current and future sums  
27 agreed to be paid by a school district to certificated employees in  
28 exchange for a voluntary termination of employment occurring prior to  
29 September 1, 2017, (ii) amounts levied by a school district otherwise at  
30 the maximum levy pursuant to subdivision (2)(a) of this section to pay  
31 for current and future qualified voluntary termination incentives for

1 certificated teachers pursuant to subsection (3) of section 79-8,142 that  
2 are not otherwise included in an exclusion pursuant to subdivision (2)(d)  
3 of this section, (iii) amounts levied by a school district otherwise at  
4 the maximum levy pursuant to subdivision (2)(a) of this section to pay  
5 for seventy-five percent of the current and future sums agreed to be paid  
6 to certificated employees in exchange for a voluntary termination of  
7 employment occurring between September 1, 2017, and August 31, 2018, as a  
8 result of a collective-bargaining agreement in force and effect on  
9 September 1, 2017, that are not otherwise included in an exclusion  
10 pursuant to subdivision (2)(d) of this section, (iv) amounts levied by a  
11 school district otherwise at the maximum levy pursuant to subdivision (2)  
12 (a) of this section to pay for fifty percent of the current and future  
13 sums agreed to be paid to certificated employees in exchange for a  
14 voluntary termination of employment occurring between September 1, 2018,  
15 and August 31, 2019, as a result of a collective-bargaining agreement in  
16 force and effect on September 1, 2017, that are not otherwise included in  
17 an exclusion pursuant to subdivision (2)(d) of this section, (v) amounts  
18 levied by a school district otherwise at the maximum levy pursuant to  
19 subdivision (2)(a) of this section to pay for twenty-five percent of the  
20 current and future sums agreed to be paid to certificated employees in  
21 exchange for a voluntary termination of employment occurring between  
22 September 1, 2019, and August 31, 2020, as a result of a collective-  
23 bargaining agreement in force and effect on September 1, 2017, that are  
24 not otherwise included in an exclusion pursuant to subdivision (2)(d) of  
25 this section, (vi) amounts levied in compliance with sections 79-10,110  
26 and 79-10,110.02, and (vii) amounts levied to pay for special building  
27 funds and sinking funds established for projects commenced prior to April  
28 1, 1996, for construction, expansion, or alteration of school district  
29 buildings. For purposes of this subsection, commenced means any action  
30 taken by the school board on the record which commits the board to expend  
31 district funds in planning, constructing, or carrying out the project.

1 (e) Federal aid school districts may exceed the maximum levy  
2 prescribed by subdivision (2)(a) or (2)(c) of this section only to the  
3 extent necessary to qualify to receive federal aid pursuant to Title VIII  
4 of Public Law 103-382, as such title existed on September 1, 2001. For  
5 purposes of this subdivision, federal aid school district means any  
6 school district which receives ten percent or more of the revenue for its  
7 general fund budget from federal government sources pursuant to Title  
8 VIII of Public Law 103-382, as such title existed on September 1, 2001.

9 (f) For each fiscal year, learning communities may levy a maximum  
10 levy of one-half cent on each one hundred dollars of taxable property  
11 subject to the levy for leasing or purchasing elementary learning center  
12 facilities ~~facility leases~~, for remodeling of ~~leased~~ elementary learning  
13 center facilities, and for up to fifty percent of the estimated cost for  
14 focus school or program capital projects approved by the learning  
15 community coordinating council pursuant to section 79-2111.

16 (g) For each fiscal year, learning communities may levy a maximum  
17 levy of one and one-half cents on each one hundred dollars of taxable  
18 property subject to the levy for early childhood education programs for  
19 children in poverty, for elementary learning center employees, for  
20 contracts with other entities or individuals who are not employees of the  
21 learning community for elementary learning center programs and services,  
22 and for pilot projects, except that no more than ten percent of such levy  
23 may be used for administrative staff of the learning community ~~elementary~~  
24 ~~learning center employees~~.

25 (3) For each fiscal year through fiscal year 2023-24, community  
26 college areas may levy the levies provided in subdivisions (2)(a) through  
27 (c) of section 85-1517, in accordance with the provisions of such  
28 subdivisions. For fiscal year 2024-25 and each fiscal year thereafter,  
29 community college areas may levy the levies provided in subdivisions (2)  
30 (a) and (b) of section 85-1517, in accordance with the provisions of such  
31 subdivisions. A community college area may exceed the levy provided in

1 subdivision (2)(a) of section 85-1517 by the amount necessary to generate  
2 sufficient revenue as described in section 85-1543 or 85-2238. A  
3 community college area may exceed the levy provided in subdivision (2)(b)  
4 of section 85-1517 by the amount necessary to retire general obligation  
5 bonds assumed by the community college area or issued pursuant to section  
6 85-1515 according to the terms of such bonds or for any obligation  
7 pursuant to section 85-1535 entered into prior to January 1, 1997.

8 (4)(a) Natural resources districts may levy a maximum levy of four  
9 and one-half cents per one hundred dollars of taxable valuation of  
10 property subject to the levy.

11 (b) Natural resources districts shall also have the power and  
12 authority to levy a tax equal to the dollar amount by which their  
13 restricted funds budgeted to administer and implement ground water  
14 management activities and integrated management activities under the  
15 Nebraska Ground Water Management and Protection Act exceed their  
16 restricted funds budgeted to administer and implement ground water  
17 management activities and integrated management activities for FY2003-04,  
18 not to exceed one cent on each one hundred dollars of taxable valuation  
19 annually on all of the taxable property within the district.

20 (c) In addition, natural resources districts located in a river  
21 basin, subbasin, or reach that has been determined to be fully  
22 appropriated pursuant to section 46-714 or designated as overappropriated  
23 pursuant to section 46-713 by the Chief Water Officer of the Department  
24 of Water, Energy, and Environment shall also have the power and authority  
25 to levy a tax equal to the dollar amount by which their restricted funds  
26 budgeted to administer and implement ground water management activities  
27 and integrated management activities under the Nebraska Ground Water  
28 Management and Protection Act exceed their restricted funds budgeted to  
29 administer and implement ground water management activities and  
30 integrated management activities for FY2005-06, not to exceed three cents  
31 on each one hundred dollars of taxable valuation on all of the taxable

1 property within the district for fiscal year 2006-07 and each fiscal year  
2 thereafter through fiscal year 2017-18.

3 (5) Any educational service unit authorized to levy a property tax  
4 pursuant to section 79-1225 may levy a maximum levy of one and one-half  
5 cents per one hundred dollars of taxable valuation of property subject to  
6 the levy.

7 (6)(a) Incorporated cities and villages which are not within the  
8 boundaries of a municipal county may levy a maximum levy of forty-five  
9 cents per one hundred dollars of taxable valuation of property subject to  
10 the levy plus an additional five cents per one hundred dollars of taxable  
11 valuation to provide financing for the municipality's share of revenue  
12 required under an agreement or agreements executed pursuant to the  
13 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum  
14 levy shall include amounts levied to pay for sums to support a library  
15 pursuant to section 51-201, museum pursuant to section 51-501, visiting  
16 community nurse, home health nurse, or home health agency pursuant to  
17 section 71-1637, or statue, memorial, or monument pursuant to section  
18 80-202.

19 (b) Incorporated cities and villages which are within the boundaries  
20 of a municipal county may levy a maximum levy of ninety cents per one  
21 hundred dollars of taxable valuation of property subject to the levy. The  
22 maximum levy shall include amounts paid to a municipal county for county  
23 services, amounts levied to pay for sums to support a library pursuant to  
24 section 51-201, a museum pursuant to section 51-501, a visiting community  
25 nurse, home health nurse, or home health agency pursuant to section  
26 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

27 (7) Sanitary and improvement districts which have been in existence  
28 for more than five years may levy a maximum levy of forty cents per one  
29 hundred dollars of taxable valuation of property subject to the levy, and  
30 sanitary and improvement districts which have been in existence for five  
31 years or less shall not have a maximum levy. Unconsolidated sanitary and

1 improvement districts which have been in existence for more than five  
2 years and are located in a municipal county may levy a maximum of eighty-  
3 five cents per hundred dollars of taxable valuation of property subject  
4 to the levy.

5 (8) Counties may levy or authorize a maximum levy of fifty cents per  
6 one hundred dollars of taxable valuation of property subject to the levy,  
7 except that five cents per one hundred dollars of taxable valuation of  
8 property subject to the levy may only be levied to provide financing for  
9 the county's share of revenue required under an agreement or agreements  
10 executed pursuant to the Interlocal Cooperation Act or the Joint Public  
11 Agency Act. The maximum levy shall include amounts levied to pay for sums  
12 to support a library pursuant to section 51-201 or museum pursuant to  
13 section 51-501. The county may allocate up to fifteen cents of its  
14 authority to other political subdivisions subject to allocation of  
15 property tax authority under subsection (1) of section 77-3443 and not  
16 specifically covered in this section to levy taxes as authorized by law  
17 which do not collectively exceed fifteen cents per one hundred dollars of  
18 taxable valuation on any parcel or item of taxable property. The county  
19 may allocate to one or more other political subdivisions subject to  
20 allocation of property tax authority by the county under subsection (1)  
21 of section 77-3443 some or all of the county's five cents per one hundred  
22 dollars of valuation authorized for support of an agreement or agreements  
23 to be levied by the political subdivision for the purpose of supporting  
24 that political subdivision's share of revenue required under an agreement  
25 or agreements executed pursuant to the Interlocal Cooperation Act or the  
26 Joint Public Agency Act. If an allocation by a county would cause another  
27 county to exceed its levy authority under this section, the second county  
28 may exceed the levy authority in order to levy the amount allocated.

29 (9) Municipal counties may levy or authorize a maximum levy of one  
30 dollar per one hundred dollars of taxable valuation of property subject  
31 to the levy. The municipal county may allocate levy authority to any

1 political subdivision or entity subject to allocation under section  
2 77-3443.

3 (10) Beginning July 1, 2016, rural and suburban fire protection  
4 districts may levy a maximum levy of ten and one-half cents per one  
5 hundred dollars of taxable valuation of property subject to the levy if  
6 (a) such district is located in a county that had a levy pursuant to  
7 subsection (8) of this section in the previous year of at least forty  
8 cents per one hundred dollars of taxable valuation of property subject to  
9 the levy or (b) such district had a levy request pursuant to section  
10 77-3443 in any of the three previous years and the county board of the  
11 county in which the greatest portion of the valuation of such district is  
12 located did not authorize any levy authority to such district in such  
13 year.

14 (11) A regional metropolitan transit authority may levy a maximum  
15 levy of ten cents per one hundred dollars of taxable valuation of  
16 property subject to the levy for each fiscal year that commences on the  
17 January 1 that follows the effective date of the conversion of the  
18 transit authority established under the Transit Authority Law into the  
19 regional metropolitan transit authority.

20 (12) Property tax levies (a) for judgments, except judgments or  
21 orders from the Commission of Industrial Relations, obtained against a  
22 political subdivision which require or obligate a political subdivision  
23 to pay such judgment, to the extent such judgment is not paid by  
24 liability insurance coverage of a political subdivision, (b) for  
25 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)  
26 for bonds as defined in section 10-134 approved according to law and  
27 secured by a levy on property except as provided in section 44-4317 for  
28 bonded indebtedness issued by educational service units and school  
29 districts, (d) for payments by a public airport to retire interest-free  
30 loans from the Division of Aeronautics of the Department of  
31 Transportation in lieu of bonded indebtedness at a lower cost to the



1 public airport, and (e) to pay for cancer benefits provided on or after  
2 January 1, 2022, pursuant to the Firefighter Cancer Benefits Act are not  
3 included in the levy limits established by this section.

4 (13) The limitations on tax levies provided in this section are to  
5 include all other general or special levies provided by law.  
6 Notwithstanding other provisions of law, the only exceptions to the  
7 limits in this section are those provided by or authorized by sections  
8 77-3442 to 77-3444.

9 (14) Tax levies in excess of the limitations in this section shall  
10 be considered unauthorized levies under section 77-1606 unless approved  
11 under section 77-3444.

12 (15) For purposes of sections 77-3442 to 77-3444, political  
13 subdivision means a political subdivision of this state and a county  
14 agricultural society.

15 (16) For school districts that file a binding resolution on or  
16 before May 9, 2008, with the county assessors, county clerks, and county  
17 treasurers for all counties in which the school district has territory  
18 pursuant to subsection (7) of section 79-458, if the combined levies,  
19 except levies for bonded indebtedness approved by the voters of the  
20 school district and levies for the refinancing of such bonded  
21 indebtedness, are in excess of the greater of (a) one dollar and twenty  
22 cents per one hundred dollars of taxable valuation of property subject to  
23 the levy or (b) the maximum levy authorized by a vote pursuant to section  
24 77-3444, all school district levies, except levies for bonded  
25 indebtedness approved by the voters of the school district and levies for  
26 the refinancing of such bonded indebtedness, shall be considered  
27 unauthorized levies under section 77-1606.

28 **Sec. 2.** Section 79-2104, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 79-2104 A learning community coordinating council shall have the  
31 authority to:

1 (1) For fiscal years prior to fiscal year 2017-18, levy a common  
2 levy for the general funds of member school districts pursuant to  
3 sections 77-3442 and 79-1073;

4 (2) Levy for leasing or purchasing elementary learning center  
5 facilities ~~facility~~ leases, for remodeling ~~of leased~~ elementary learning  
6 center facilities, and for up to fifty percent of the estimated cost for  
7 focus school or program capital projects approved by the learning  
8 community coordinating council pursuant to subdivision (2)(f) of section  
9 77-3442 and section 79-2111;

10 (3) Levy for early childhood education programs for children in  
11 poverty, for elementary learning center employees, for contracts with  
12 other entities or individuals who are not employees of the learning  
13 community for elementary learning center programs and services, and for  
14 pilot projects pursuant to subdivision (2)(g) of section 77-3442, except  
15 that not more than ten percent of such levy may be used for  
16 administrative staff of the learning community ~~elementary learning center~~  
17 ~~employees~~;

18 (4) Develop, submit, administer, and evaluate community achievement  
19 plans in collaboration with the advisory committee, educational service  
20 units serving member school districts, member school districts, and the  
21 student achievement coordinator or other department staff designated by  
22 the Commissioner of Education;

23 (5) Collect, analyze, and report data and information, including,  
24 but not limited to, information provided by a school district pursuant to  
25 subsection (5) of section 79-201;

26 (6) Approve focus schools and focus programs to be operated by  
27 member school districts;

28 (7) Adopt, approve, and implement a diversity plan pursuant to  
29 sections 79-2110 and 79-2118;

30 (8) Through school year 2016-17, administer the open enrollment  
31 provisions in section 79-2110 for the learning community as part of a

1 diversity plan developed by the council to provide educational  
2 opportunities which will result in increased diversity in schools across  
3 the learning community;

4 (9) Annually conduct school fairs to provide students and parents  
5 the opportunity to explore the educational opportunities available at  
6 each school in the learning community and develop other methods for  
7 encouraging access to such information and promotional materials;

8 (10) Develop procedures for determining best practices for  
9 addressing student achievement barriers and for disseminating such  
10 practices within the learning community and to other school districts;

11 (11) Partner with public and private entities to support increasing  
12 high school graduation rates;

13 (12) ~~(11)~~ Establish and administer elementary learning centers  
14 through achievement subcouncils pursuant to sections 79-2112 to 79-2114;

15 (13) ~~(12)~~ Administer the learning community funds distributed to the  
16 learning community pursuant to section 79-2111;

17 (14) ~~(13)~~ Establish a procedure for receiving community input and  
18 complaints regarding the learning community;

19 (15) ~~(14)~~ Establish a procedure to assist parents, citizens, and  
20 member school districts in accessing an approved center pursuant to the  
21 Dispute Resolution Act to resolve disputes involving member school  
22 districts or the learning community. Such procedure may include payment  
23 by the learning community for some mediation services;

24 (16) ~~(15)~~ Establish and administer pilot projects related to  
25 enhancing the academic achievement of elementary students, particularly  
26 students who face challenges in the educational environment due to  
27 factors such as poverty, limited English skills, and mobility;

28 (17) ~~(16)~~ Provide funding to public or private entities engaged in  
29 the juvenile justice system providing prefilming and diversion programming  
30 designed to reduce excessive absenteeism and unnecessary involvement with  
31 the juvenile justice system; and

1        ~~(18)~~ ~~(17)~~ Hold public hearings at its discretion in response to  
2 issues raised by residents regarding the learning community, a member  
3 school district, and academic achievement.

4        **Sec. 3.** Section 79-2111, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6        79-2111 (1) A learning community may levy a maximum levy pursuant to  
7 subdivision (2)(f) of section 77-3442 for leasing or purchasing  
8 elementary learning center facilities ~~facility leases~~, for remodeling of  
9 ~~leased~~ elementary learning center facilities, and for up to fifty percent  
10 of the estimated costs for focus school or program capital projects  
11 approved pursuant to this section. The proceeds from such levy shall be  
12 used for leasing or purchasing elementary learning center facilities  
13 ~~facility leases~~, for remodeling of ~~leased~~ elementary learning center  
14 facilities, and to reduce the bonded indebtedness required for approved  
15 projects by up to fifty percent of the estimated cost of the approved  
16 project. The funds used for reductions of bonded indebtedness shall be  
17 transferred to the school district for which the project was approved and  
18 shall be deposited in such school district's special building fund for  
19 use on such project.

20        (2) The learning community may approve pursuant to this section  
21 funding for capital projects which will include the purchase,  
22 construction, or remodeling of facilities for a focus school or program  
23 designed to meet the requirements of section 79-769. Such approval shall  
24 include an estimated cost for the project and shall state the amount that  
25 will be provided by the learning community for such project.

26        (3) If, within the ten years following receipt of the funding for a  
27 capital project pursuant to this section, a school district receiving  
28 such funding uses the facility purchased, constructed, or remodeled with  
29 such funding for purposes other than those stated to qualify for the  
30 funds, the school district shall repay such funds to the learning  
31 community with interest at the rate prescribed in section 45-104.02

1 accruing from the date the funds were transferred to the school  
2 district's building fund as of the last date the facility was used for  
3 such purpose as determined by the learning community coordinating council  
4 or the date that the learning community coordinating council determines  
5 that the facility will not be used for such purpose or that such facility  
6 will not be purchased, constructed, or remodeled for such purpose.  
7 Interest shall continue to accrue on outstanding balances until the  
8 repayment has been completed. The remaining terms of repayment shall be  
9 determined by the learning community coordinating council. The learning  
10 community coordinating council may waive such repayment if the facility  
11 is used for a different focus school or program for a period of time that  
12 will result in the use of the facility for qualifying purposes for a  
13 total of at least ten years.

14       **Sec. 4.** Original sections 79-2104 and 79-2111, Reissue Revised  
15 Statutes of Nebraska, and section 77-3442, Revised Statutes Supplement,  
16 2025, are repealed.