

LEGISLATIVE BILL 961

Approved by the Governor April 19, 1994

Introduced by Coordsen, 32; Byars, 30; Cudaback, 36; Dierks, 40; Elmer, 38; Haberman, 44; Hudkins, 21; Janssen, 15; Jones, 43; McKenzie, 34; Moore, 24; Robinson, 16; Schellpeper, 18; Schmitt, 41; Vrtiska, 1; Wickersham, 49

AN ACT relating to revenue and taxation; to amend section 77-202, Revised Statutes Supplement, 1992, and sections 66-1344, 66-1345, 66-1347, 77-2602, and 77-4401, Revised Statutes Supplement, 1993; to change provisions relating to ethanol production credits; to provide powers for the Tax Commissioner relating to the credits; to provide and change funding of the credits; to require projections and reports relating to the credits; to provide for employment of Nebraska residents as prescribed; to create funds and provide for their use; to define a term; to exempt livestock from personal property taxation; to change the distribution of cigarette tax revenue and provide for use of the distributions; to create a commission and provide duties; to change provisions relating to the fertilizer fee; to provide operative dates; to provide severability; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 66-1344, Revised Statutes Supplement, 1993, be amended to read as follows:

66-1344. (1) Each producer of ethanol shall receive a credit pursuant to this section of twenty cents per gallon of ethanol produced in Nebraska, which credit shall be in the form of a nonrefundable transferable motor fuel tax credit certificate. After July 1, 1994, no such credit shall be given for ethanol produced at an ethanol facility which was in production on or before January 1, 1992, unless on or before July 1, 1994, the name plate design capacity for the production of ethanol, before denaturing, at the facility has been expanded to equal at least two times the name plate design capacity for production of ethanol, before denaturing, existing at the facility as of January 1, 1992.

(2) Any ethanol facility which is in production at the rate of at least twenty-five percent of its name plate design capacity for the production of ethanol, before denaturing, on or before December 31, 1992, shall receive a credit of twenty cents per gallon of ethanol produced beginning with the first month for which it is eligible to receive such credit and ending not later than December 31, 1997.

(3) Any ethanol facility which is not in production on or before December 31, 1992, but which is in production at the rate of at least twenty-five percent of its name plate design capacity for the production of ethanol, before denaturing, on or before December 31, 1995, shall receive a credit of twenty cents per gallon of ethanol produced for sixty months beginning with the first month for which it is eligible to receive such credit and ending not later than December 31, 2000.

(4) Any ethanol facility eligible for a credit under subsection (1), (2), or (3) of this section shall also receive a credit of twenty cents per gallon of ethanol produced in excess of the original name plate design capacity which results from expansion of the facility completed on or before December 31, 1995. Such credit shall be for sixty months beginning with the first month for which production from the expanded facility is eligible to receive such credit and ending not later than December 31, 2000.

(5) The credit shall be given only for ethanol produced at a plant in Nebraska at which all fermentation, distillation, and dehydration takes place. Not less than two million gallons and not more than twenty-five million gallons of ethanol produced annually at an ethanol facility shall be eligible for the credit, and the credit may only be claimed by a producer for the period specified in subsection (2), (3), or (4) of this section.

(6) The Department of Revenue shall prescribe an application form and procedures for claiming the credit and shall adopt and promulgate rules and regulations to carry out this section.

(7) For purposes of ascertaining the correctness of any application for claiming the credit provided in this section, the Tax Commissioner (a) may examine or cause to have examined, by any agent or representative designated by him or her for that purpose, any books, papers, records, or memoranda bearing upon such matters, (b) may by summons require the attendance of the

person responsible for rendering the application or other document or any officer or employee of such person or the attendance of any other person having knowledge in the premises, and (c) may take testimony and require proof material for his or her information, with power to administer oaths or affirmations to such person or persons. The time and place of examination pursuant to this subsection shall be such time and place as may be fixed by the Tax Commissioner and as are reasonable under the circumstances. In the case of a summons, the date fixed for appearance before the Tax Commissioner shall not be less than twenty days from the time of service of the summons. No taxpayer shall be subjected to unreasonable or unnecessary examinations or investigations. All records obtained pursuant to this subsection shall be subject to the confidentiality requirements and exceptions thereto as provided in section 77-27.119.

Sec. 2. That section 66-1345, Revised Statutes Supplement, 1993, be amended to read as follows:

66-1345. (1) There is hereby created the Ethanol Production Incentive Cash Fund which shall be used by the board to pay the credits created in section 66-1344 to the extent provided in this section. Any money in the fund available for investment shall be invested by the state investment officer pursuant to sections 72-1237 to 72-1276. On or before September 1, 1993, the The State Treasurer shall transfer to the Ethanol Production Incentive Cash Fund the entire balance of the Ethanol Authority and Development Cash Fund and thereafter shall transfer such additional money as shall be (a) appropriated to the Ethanol Production Incentive Cash Fund by the Legislature, (b) given as gifts, bequests, grants, or other contributions to the Ethanol Production Incentive Cash Fund from public or private sources, (c) made available due to failure to fulfill conditional requirements pursuant to investment agreements entered into prior to April 30, 1992, (d) received as return on investment of the Ethanol Authority and Development Cash Fund, and (e) otherwise credited to the Ethanol Production Incentive Cash Fund from sources deemed appropriate by the Legislature the fertilizer fee pursuant to section 77-4401.

(2) Commencing January 1, 1993, the The Department of Revenue shall, at the end of each calendar quarter, notify the State Treasurer of the amount of motor fuel tax that was not collected in the preceding calendar quarter due to the credits provided in section 66-1344. The State Treasurer shall transfer from the Ethanol Production Incentive Cash Fund to the Highway Trust Fund an amount equal to such credits less the following amounts:

(a) For 1993, 1994, and 1995, the amount generated during the calendar quarter by a one-cent tax on motor fuel pursuant to sections 66-489 and 66-605.07;

(b) For 1996, the amount generated during the calendar quarter by a three-quarters-cent tax on motor fuel pursuant to such sections;

(c) For 1997, the amount generated during the calendar quarter by a one-half-cent tax on motor fuel pursuant to such sections; and

(d) For 1998, 1999, and 2000, no reduction.

The amounts shall be transferred through December 31, 2000. For 1993 through 1997, if the amount generated pursuant to subdivisions (a), (b), and (c) of this subsection and the amount transferred pursuant to subsection (1) of this section are not sufficient to fund the credits provided in section 66-1344, then the credits shall be funded through the Ethanol Production Incentive Cash Fund but shall not be funded through either the Highway Cash Fund or the Highway Trust Fund. For 1998, 1999, and 2000, the credits provided in such section shall be funded through the Ethanol Production Incentive Cash Fund but shall not be funded through either the Highway Cash Fund or the Highway Trust Fund.

(3) On February 15, 2001, the State Treasurer shall transfer any unexpended and unobligated funds from the Ethanol Production Incentive Cash Fund to the Highway Trust Fund.

Sec. 3. That section 66-1347, Revised Statutes Supplement, 1993, be amended to read as follows:

66-1347. (1) The Tax Commissioner, the administrator of the board, and the producer eligible to receive credit under section 66-1344 shall enter into a written agreement. The producer shall agree to produce ethanol at the designated facility and any expansion thereof. The Tax Commissioner and administrator, on behalf of the State of Nebraska, shall agree to furnish the producer the tax credits as provided by and limited in such section in effect on the date of the agreement. The agreement to produce ethanol in return for the credit shall be sufficient consideration, and the agreement shall be binding upon the state. No credit shall be given to any producer of ethanol which fails to produce ethanol in Nebraska in compliance with the agreement. The agreement shall include:

- (1) (a) The name of the producer;
 (2) (b) The address of the ethanol facility;
 (3) (c) The date of the initial eligibility of the ethanol facility to receive such credits;
 (4) (d) The name plate design capacity of the ethanol facility as of the date of its initial eligibility to receive such credits; and
 (5) (e) The name plate design capacity which the facility is intended to have after the completion of any proposed expansion. If no expansion is contemplated at the time of the initial agreement, the agreement may be amended to include any proposed expansion.

(2) The board and the Department of Revenue shall prepare quarterly projections on the use of the Ethanol Production Incentive Cash Fund. The projections shall include the number of gallons for which each eligible producer has claimed credit, the amount of credit furnished to each eligible producer by the Tax Commissioner, and the amount of future credits each eligible producer may receive under section 66-1344. In addition to the report required by section 66-1336, the board shall submit a report to the Legislature by December 1 of each year summarizing the use of the fund and detailing the forecasted use of the fund. The report shall also include all the information provided in agreements entered into pursuant to this section and the projections which are to be prepared. The department shall furnish all the pertinent facts and data to the board for purposes of fulfilling its obligations pursuant to this section.

Sec. 4. Any ethanol facility eligible for tax credits or incentives under the Ethanol Development Act, the Employment and Investment Growth Act, or the Employment Expansion and Investment Incentive Act shall whenever possible employ workers who are residents of the State of Nebraska.

Sec. 5. There is hereby created the Natural Resources Enhancement Fund. The State Treasurer shall credit to the fund for the uses and purposes of section 6 of this act such money as is specifically appropriated and such funds, fees, donations, gifts, services, or devises or bequests of real or personal property received by the Nebraska Natural Resources Commission from any source, federal, state, public, or private, to be used by the commission for the purpose of funding programs listed in subsection (2) of section 6 of this act. The commission shall allocate money from the fund pursuant to section 6 of this act. The fund shall be exempt from provisions relating to lapsing of appropriations. Any money in the fund available for investment shall be invested by the state investment officer pursuant to sections 72-1237 to 72-1276.

Sec. 6. (1) The Natural Resources Enhancement Fund shall be allocated by contractual agreement with natural resources districts for the purpose of funding programs listed in subsection (2) of this section. The initial allocations each fiscal year shall be made by the Nebraska Natural Resources Commission, based on needs of individual natural resources districts relative to needs of other districts, to districts which have qualifying programs. The Director of Natural Resources shall have sole discretion to decide whether a district's program qualifies for funding pursuant to this section. The unused allocations shall be credited to the Nebraska Resources Development Fund on or after March 1 of any year if the commission determines that one or more districts cannot reasonably be expected to use their full allocation for that fiscal year. The commission shall adopt and promulgate rules and regulations to carry out this section and section 5 of this act.

(2) The fund shall be allocated to natural resources districts for programs related to water quality, including, but not limited to:

- (a) Natural resources districts' water quality programs;
 (b) Natural resources districts' illegal water wells decommissioning programs;
 (c) Inspections by natural resources districts conducted pursuant to the Nebraska Chemigation Act;
 (d) Source water protection programs undertaken by natural resources districts;

(e) Purchases of special equipment required by natural resources districts in management areas and control areas formed pursuant to the Nebraska Ground Water Management and Protection Act; and
 (f) Application of soil and water conservation practices.

Sec. 7. That section 77-202, Revised Statutes Supplement, 1992, be amended to read as follows:

77-202. (1) The following property shall be exempt from property taxes:

- (a) Property of the state and its governmental subdivisions;
 (b) Property owned by and used exclusively for agricultural and horticultural societies;

(c) Property owned by educational, religious, charitable, or cemetery organizations and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not (i) owned or used for financial gain or profit to either the owner or user, (ii) used for the sale of alcoholic liquors for more than twenty hours per week, or (iii) owned or used by an organization which discriminates in membership or employment based on race, color, or national origin. For purposes of this subdivision, educational organization shall mean an institution operated exclusively for the purpose of offering regular courses with systematic instruction in academic, vocational, or technical subjects or a museum or historical society operated exclusively for the benefit and education of the public. For purposes of this subdivision, charitable organization shall mean an organization operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons; and

(d) Household goods and personal effects not owned or used for financial gain or profit to either the owner or user.

(2) The increased value of land by reason of shade and ornamental trees planted along the highway shall not be taken into account in the valuation of land.

(3) Tangible personal property which is not depreciable tangible personal property as defined in section 77-119 shall be exempt from property tax.

(4) Vehicles registered pursuant to section 60-305.09 and for which the registration fees prescribed in such section have been paid shall be exempt from payment of property taxes.

(5) Business and agricultural inventory shall be exempt from the personal property tax. For purposes of this subsection, business inventory shall include personal property owned for purposes of leasing or renting such property to others for financial gain only if the personal property is of a type which in the ordinary course of business is leased or rented thirty days or less and may be returned at the option of the lessee or renter at any time and the personal property is of a type which would be considered household goods or personal effects if owned by an individual. All other personal property owned for purposes of leasing or renting such property to others for financial gain shall not be considered business inventory.

(6) Any personal property exempt pursuant to subsection (2) of section 77-4105 shall be exempt from the personal property tax.

(7) Livestock shall be exempt from the personal property tax.

Sec. 8. That section 77-2602, Revised Statutes Supplement, 1993, be amended to read as follows:

77-2602. (1) Every person engaged in distributing or selling cigarettes at wholesale in this state shall pay to the Tax Commissioner of this state a special privilege tax. This shall be in addition to all other taxes. It shall be paid prior to or at the time of the sale, gift, or delivery to the retail dealer in the several amounts as follows: On each package of cigarettes containing not more than twenty cigarettes, thirty-four cents per package; and on packages containing more than twenty cigarettes, the same tax as provided on packages containing not more than twenty cigarettes for the first twenty cigarettes in each package and a tax of one-twentieth of the tax on the first twenty cigarettes on each cigarette in excess of twenty cigarettes in each package. Commencing July 1, 1993, and continuing until July 1, 1994, the State Treasurer shall place the equivalent of twenty-one cents of such tax less three million seven hundred fifty thousand dollars in the General Fund. Commencing July 1, 1994, and continuing until July 1, 2009, the State Treasurer shall place the equivalent of twenty-one cents of such tax less three million dollars each fiscal year of proceeds of such tax in the General Fund. Commencing July 1, 2009, the State Treasurer shall place the equivalent of twenty-one cents of such tax in the General Fund. For purposes of this section, the equivalent of a specified number of cents of the tax shall mean that portion of the proceeds of the tax equal to the specified number divided by thirty-four. The State Treasurer shall distribute the remaining proceeds of such tax in the following order:

(a) First, beginning July 1, 1980, the State Treasurer shall place the equivalent of one cent of such tax in the Nebraska Outdoor Recreation Development Cash Fund;

(b) Second, beginning July 1, 1993, the State Treasurer shall place the equivalent of three cents of such tax in the Department of Health Cash Fund to carry out sections 81-637 to 81-640;

(c) Third, the State Treasurer shall place in the University Buildings Renovation and Land Acquisition Fund the sum of one million seven hundred sixty-five thousand one hundred fifty-three dollars and in the State College Buildings Renovation and Land Acquisition Fund the sum of three

hundred sixty-one thousand two hundred twenty-two dollars each year for fiscal year 1984-85 through fiscal year 1993-94. Such amounts are hereby appropriated and the unexpended balances existing in such funds at the end of each fiscal year or biennium through June 30, 1994, are hereby reappropriated. The money in such funds shall be used for payment of the costs of building repair, remodeling, and renovation projects and equipment and land acquisition projects of the University of Nebraska and the Nebraska state colleges authorized by sections 85-1,111, 85-1,112, 85-322, and 85-323;

(d) Fourth, beginning July 1, 1988, the State Treasurer shall place the equivalent of one-half cent of such tax, but in any event not less than six hundred ninety-five thousand one hundred seventy-eight dollars, in the University Facility Improvement Fund and shall place the equivalent of one and one-half cents of such tax, but in any event not less than one million eight hundred fifty-seven thousand two hundred thirteen dollars, in the State College Facilities Improvement Fund for each fiscal year to carry out sections 85-1,116, 85-1,117, 85-324, and 85-325. The Legislature shall appropriate the sum of six hundred ninety-five thousand one hundred seventy-eight dollars each year for fiscal year 1988-89 through fiscal year 1997-98 1995-96 or until all financial obligations incurred in the contracts entered into by the Board of Regents pursuant to section 85-1,117 are discharged, whichever occurs first. The Legislature shall appropriate the sum of one million eight hundred fifty-seven thousand two hundred thirteen dollars each year for fiscal year 1988-89 through fiscal year 1997-98 1995-96 or until all financial obligations incurred in the contracts entered into by the Board of Trustees of the Nebraska State Colleges pursuant to section 85-325 are discharged, whichever occurs first. The State Treasurer shall transfer the unexpended balance existing in the University Facility Improvement Fund and the State College Facilities Improvement Fund on June 15 of each year to the General Fund;

(e) Fifth, the State Treasurer shall place two million eight hundred six thousand two hundred seventy dollars in the University Facilities Fund and one million two hundred five thousand ninety-eight dollars in the State College Facility Fund each fiscal year for fiscal year 1993-94 through fiscal year 1996-97 to carry out sections 85-1,113, 85-1,114, 85-326, and 85-327. The Legislature shall appropriate the sum of two million eight hundred six thousand two hundred seventy dollars from the University Facilities Fund to the Board of Regents of the University of Nebraska each year for fiscal year 1993-94 through fiscal year 1996-97 or until all financial obligations incurred in contracts entered into by the board pursuant to section 85-1,114 are discharged, whichever occurs first. The Legislature shall appropriate the sum of one million two hundred five thousand ninety-eight dollars from the State College Facility Fund to the Board of Trustees of the Nebraska State Colleges each year for fiscal year 1993-94 through fiscal year 1996-97 or until all financial obligations incurred in contracts entered into by the board pursuant to section 85-327 are discharged, whichever occurs first. The State Treasurer shall transfer any unobligated balance existing in the University Facilities Fund and the State College Facility Fund to the General Fund on June 15 of each year;

(f) Sixth, beginning July 1, 1995, the State Treasurer shall place the equivalent of two cents of such tax in the City of Omaha Public Events Facilities Fund for each fiscal year through fiscal year 2000-01. The Legislature shall appropriate all sums inuring to the fund to the city of Omaha upon evidence that any amounts so appropriated are matched with funds derived from sources other than state funds in amounts equivalent to one dollar for every two dollars appropriated;

(g) Seventh, the State Treasurer shall place four million one hundred eighty-nine thousand two hundred forty-two dollars in the Secure Youth Confinement Facility Fund, which fund is hereby created, for fiscal years 1995-96 and 1996-97. The Legislature shall appropriate amounts credited to the fund pursuant to this section to the Department of Correctional Services to finance construction of a secure youth confinement facility;

(h) Eighth, the State Treasurer shall place the difference between the equivalent of eleven thirteen cents of such tax and the sum of the amounts distributed pursuant to subdivisions (a) through (e) (g) of this subsection in a special fund to be known as the Nebraska Capital Construction Fund, and disbursements from such fund shall be, beginning July 1, 1995, as the legislature shall from time to time provide made only to the Building Renewal Allocation Fund; and

(i) Ninth, beginning July 1, 1993, and continuing until January 1, 1994, the State Treasurer shall place in the Municipal Infrastructure Redevelopment Fund the sum of two million two hundred fifty thousand dollars to carry out the Municipal Infrastructure Redevelopment Fund Act. Beginning January 1, 1994, and continuing until July 1, 1994, the State

Treasurer shall place in the fund the sum of one million five hundred thousand dollars to carry out the act. Beginning July 1, 1994, and continuing until July 1, 2009, the State Treasurer shall place in the fund the sum of three million dollars each fiscal year to carry out the act. The Legislature shall appropriate the sum of three million seven hundred fifty thousand dollars for fiscal year 1993-94. The Legislature shall appropriate the sum of three million dollars each year for fiscal year 1994-95 through fiscal year 2008-09.

(2) The Legislature hereby finds and determines that the projects funded from the University Buildings Renovation and Land Acquisition Fund, the State College Buildings Renovation and Land Acquisition Fund, the University Facility Improvement Fund, the State College Facilities Improvement Fund, the University Facilities Fund, the State College Facility Fund, and the Municipal Infrastructure Redevelopment Fund, the City of Omaha Public Events Facilities Fund, and the Secure Youth Confinement Facility Fund are of critical importance to the State of Nebraska. It is the intent of the Legislature that the allocations and appropriations made by the Legislature to such funds or, in the case of allocations for the Municipal Infrastructure Redevelopment Fund, to the particular municipality's account not be reduced until all contracts and securities relating to the construction and financing of the projects or portions of the projects funded from such funds or accounts of such funds are completed or paid or, in the case of the Municipal Infrastructure Redevelopment Fund, the earlier of such date or July 1, 2009, and that until such time any reductions in the cigarette tax rate made by the Legislature shall be simultaneously accompanied by equivalent reductions in the amount dedicated to the General Fund from cigarette tax revenue. Any provision made by the Legislature for distribution of the proceeds of the cigarette tax for projects or programs other than those to (a) the General Fund, (b) the Nebraska Outdoor Recreation Development Cash Fund, (c) the Department of Health Cash Fund, (d) the University Buildings Renovation and Land Acquisition Fund and the State College Buildings Renovation and Land Acquisition Fund, (e) the University Facility Improvement Fund and the State College Facilities Improvement Fund, (f) the University Facilities Fund and the State College Facility Fund, and (g) the Municipal Infrastructure Redevelopment Fund, (h) the City of Omaha Public Events Facilities Fund, and (i) the Secure Youth Confinement Facility Fund shall not be made a higher priority than or an equal priority to any of the programs or projects specified in subdivisions (a) through (g) (i) of this subsection.

Sec. 9. There is hereby created the City of Omaha Public Events Facilities Fund. Amounts credited to the fund pursuant to section 77-2602 shall, upon appropriation by the Legislature to the city of Omaha, be expended to support renovation and construction of public events facilities in the downtown environs of the city of Omaha. Such renovation and construction may include renovation of the Omaha Civic Auditorium, parking improvements, convention center development, and financing costs related thereto.

Sec. 10. There is hereby created the Nebraskaplex Commission. The commission shall consist of two representatives designated by the county board of Douglas County, two representatives designated by the Omaha city council, and one member designated by the county and city designees. The commission shall continue planning for the construction of a comprehensive, multiple-purpose public event facility to be located within the downtown environs of the city of Omaha. Such planning shall include, but not be limited to, analyses of feasible means by which to finance construction and ongoing operating costs of such a facility and shall draw upon related facility planning previously undertaken upon the direction of the Legislature. The commission shall report its findings, conclusions, and recommendations to the county board of Douglas County, the Omaha city council, and the Legislature.

Sec. 11. That section 77-4401, Revised Statutes Supplement, 1993, be amended to read as follows:

77-4401. (1) Except as otherwise provided in this section, commencing April 1, 1992; through April 30, 1993, there shall be imposed a fee of three dollars per ton upon the gross tonnage of all sales, use, or other consumption in this state of commercial fertilizers, and commencing May 1, 1993, through December 31, 1996, there shall be imposed a fee of four dollars per ton upon the gross tonnage of all sales, use, or other consumption in this state of commercial fertilizers, and commencing January 1, 1997, through December 31, 2000, there shall be imposed a fee of one dollar per ton upon such gross tonnage. The fee shall be paid by the purchaser of the commercial fertilizer. Any commercial fertilizer subject to the sales and use tax pursuant to the Nebraska Revenue Act of 1967 shall be exempt from the fee imposed by this section. For purposes of this section, the definitions found in section 81-2,162.02 shall apply.

(2) The fee imposed by this section shall be collected by the seller and remitted to the Department of Revenue for credit to the General Ethanol Production Incentive Cash Fund through December 31, 1996, and to the Natural Resources Enhancement Fund on and after January 1, 1997, based on the gross tonnage of commercial fertilizers sold during the preceding period. Payment of the fee shall be accompanied by a report setting forth the gross tonnage of commercial fertilizers sold by the seller. The report shall be on a form prescribed by the Department of Revenue and shall include such other information as the Tax Commissioner deems necessary. The provisions of the Nebraska Revenue Act of 1967 applicable to sales and use taxes shall apply to imposition of the fee.

(3) For purposes of this section, gross tonnage shall not include water and other carriers added by the retail seller of the fertilizer and shall not include sales of packages of fertilizers containing ten pounds or less.

(4) Any person who purchased commercial fertilizer prior to May 1, 1993, and paid a fee greater than three dollars per ton shall be entitled to a refund of the amount paid in excess of three dollars per ton.

(5) The Tax Commissioner shall adopt and promulgate rules and regulations to carry out this section.

Sec. 12. Sections 7 and 14 of this act shall become operative on January 1, 1995. Sections 1 to 6, 11, and 15 of this act shall become operative on October 1, 1994. The other sections of this act shall become operative on their effective date.

Sec. 13. If any section in this act or any part of any section shall be declared invalid or unconstitutional, such declaration shall not affect the validity or constitutionality of the remaining portions thereof.

Sec. 14. That original section 77-202, Revised Statutes Supplement, 1992, is repealed.

Sec. 15. That original sections 66-1344, 66-1345, 66-1347, and 77-4401, Revised Statutes Supplement, 1993, are repealed.

Sec. 16. That original section 77-2602, Revised Statutes Supplement, 1993, is repealed.