

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 677

Introduced by Groene, 42.

Read first time January 23, 2019

Committee: Revenue

1 A BILL FOR AN ACT relating to school finance; to amend sections 77-3442,
2 77-4209, 77-4210, and 77-4212, Reissue Revised Statutes of Nebraska,
3 and sections 79-1001, 79-1003, 79-1008.01, and 79-1023, Revised
4 Statutes Cumulative Supplement, 2018; to change provisions of the
5 Property Tax Credit Act; to provide for school district property tax
6 relief; to change the levy limitations for school districts; to
7 harmonize provisions; and to repeal the original sections.
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3442, Reissue Revised Statutes of Nebraska, 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 (i) for fiscal years prior to fiscal year 2020-21, one
10 dollar and five cents, and (ii) for fiscal year 2020-21 and each fiscal
11 year thereafter, ninety-eight and seven-tenths cents per one hundred
12 dollars of taxable valuation of property subject to the levy.

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

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

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

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

1 taken by the school board on the record which commits the board to expend
2 district funds in planning, constructing, or carrying out the project.

3 (e) Federal aid school districts may exceed the maximum levy
4 prescribed by subdivision (2)(a) or (2)(c) of this section only to the
5 extent necessary to qualify to receive federal aid pursuant to 20 U.S.C.
6 7701 et seq., as such sections existed on January 1, 2019 ~~Title VIII of~~
7 ~~Public Law 103-382, as such title existed on September 1, 2001.~~ For
8 purposes of this subdivision, federal aid school district means any
9 school district which receives ten percent or more of the revenue for its
10 general fund budget from federal government sources pursuant to 20 U.S.C.
11 7701 et seq., as such sections existed on January 1, 2019 ~~Title VIII of~~
12 ~~Public Law 103-382, as such title existed on September 1, 2001.~~

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

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

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

1 85-1517 by the amount necessary to retire general obligation bonds
2 assumed by the community college area or issued pursuant to section
3 85-1515 according to the terms of such bonds or for any obligation
4 pursuant to section 85-1535 entered into prior to January 1, 1997.

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

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

17 (c) In addition, natural resources districts located in a river
18 basin, subbasin, or reach that has been determined to be fully
19 appropriated pursuant to section 46-714 or designated as overappropriated
20 pursuant to section 46-713 by the Department of Natural Resources shall
21 also have the power and authority to levy a tax equal to the dollar
22 amount by which their restricted funds budgeted to administer and
23 implement ground water management activities and integrated management
24 activities under the Nebraska Ground Water Management and Protection Act
25 exceed their restricted funds budgeted to administer and implement ground
26 water management activities and integrated management activities for
27 FY2005-06, not to exceed three cents on each one hundred dollars of
28 taxable valuation on all of the taxable property within the district for
29 fiscal year 2006-07 and each fiscal year thereafter through fiscal year
30 2017-18.

31 (5) Any educational service unit authorized to levy a property tax

1 pursuant to section 79-1225 may levy a maximum levy of one and one-half
2 cents per one hundred dollars of taxable valuation of property subject to
3 the levy.

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

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

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

1 to the levy.

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

26 (9) Municipal counties may levy or authorize a maximum levy of one
27 dollar per one hundred dollars of taxable valuation of property subject
28 to the levy. The municipal county may allocate levy authority to any
29 political subdivision or entity subject to allocation under section
30 77-3443.

31 (10) Beginning July 1, 2016, rural and suburban fire protection

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

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

25 (12) The limitations on tax levies provided in this section are to
26 include all other general or special levies provided by law.
27 Notwithstanding other provisions of law, the only exceptions to the
28 limits in this section are those provided by or authorized by sections
29 77-3442 to 77-3444.

30 (13) Tax levies in excess of the limitations in this section shall
31 be considered unauthorized levies under section 77-1606 unless approved

1 under section 77-3444.

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

5 (15) For school districts that file a binding resolution on or
6 before May 9, 2008, with the county assessors, county clerks, and county
7 treasurers for all counties in which the school district has territory
8 pursuant to subsection (7) of section 79-458, if the combined levies,
9 except levies for bonded indebtedness approved by the voters of the
10 school district and levies for the refinancing of such bonded
11 indebtedness, are in excess of the greater of (a) one dollar and twenty
12 cents per one hundred dollars of taxable valuation of property subject to
13 the levy or (b) the maximum levy authorized by a vote pursuant to section
14 77-3444, all school district levies, except levies for bonded
15 indebtedness approved by the voters of the school district and levies for
16 the refinancing of such bonded indebtedness, shall be considered
17 unauthorized levies under section 77-1606.

18 Sec. 2. Section 77-4209, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 77-4209 Sections 77-4209 to 77-4212 and sections 4 to 6 of this act
21 shall be known and may be cited as the Property Tax Credit Act.

22 Sec. 3. Section 77-4210, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 77-4210 The purpose of the Property Tax Credit Act is to provide
25 property tax relief for property taxes levied against real property. ~~The~~
26 ~~property tax relief will be made to owners of real property in the form~~
27 ~~of a property tax credit.~~

28 Sec. 4. (1) On or before January 30, 2020, and on or before January
29 30 of each year thereafter, the Department of Revenue shall determine the
30 minimum amount necessary to be appropriated to the Property Tax Credit
31 Cash Fund to carry out the requirements of the Property Tax Credit Act

1 for the ensuing fiscal year and shall certify the amounts to the
2 Governor, the Appropriations Committee of the Legislature, the Revenue
3 Committee of the Legislature, and the Education Committee of the
4 Legislature. Each certification submitted to the committees of the
5 Legislature shall be submitted electronically.

6 (2) The amount certified pursuant to subsection (1) of this section
7 as the minimum amount necessary to be appropriated to the Property Tax
8 Credit Cash Fund shall equal the greater of the sum of the amounts
9 certified to the Department of Revenue by the State Department of
10 Education to be transferred to the Tax Equity and Educational
11 Opportunities Fund pursuant to section 5 of this act and to be
12 distributed as school district property tax relief aid pursuant to
13 section 6 of this act or two hundred twenty-four million dollars.

14 (3) The Appropriations Committee of the Legislature shall annually
15 include at least the minimum amount necessary to be appropriated to the
16 Property Tax Credit Cash Fund as certified pursuant to subsection (1) of
17 this section in its recommendations to the Legislature to carry out the
18 requirements of the Property Tax Credit Act.

19 Sec. 5. (1) For tax year 2020 and each tax year thereafter, on or
20 before January 15 of each such tax year, the State Department of
21 Education shall certify to the State Treasurer an estimate of the
22 statewide increase in state aid to be paid to local systems as defined in
23 section 79-1003 pursuant to the Tax Equity and Educational Opportunities
24 Support Act resulting from the decrease in the maximum levy for school
25 districts and multiple-district school systems from one dollar and five
26 cents to ninety-eight and seven-tenths cents per one hundred dollars of
27 taxable valuation of property subject to the levy.

28 (2) For tax year 2020 and each tax year thereafter, the State
29 Treasurer shall transfer an amount equal to the statewide increase in
30 state aid certified pursuant to subsection (1) of this section from the
31 Property Tax Credit Cash Fund to the Tax Equity and Educational

1 Opportunities Fund to pay such increase in state aid to local systems.

2 Sec. 6. (1) For tax year 2020 and each tax year thereafter, the
3 Department of Revenue shall calculate, using data certified by the State
4 Department of Education, and distribute school district property tax
5 relief aid pursuant to this section for each local system that qualifies
6 pursuant to subsection (2) of this section.

7 (2) A local system shall qualify for school district property tax
8 relief aid pursuant to this section for each tax year when, for the most
9 recently available complete data year as of January 1 of such tax year,
10 the general fund property tax receipts exceed fifty-five percent of the
11 total general fund revenue for such local system.

12 (3) For each tax year, the property tax gap for each local system
13 that qualifies for school district property tax relief aid shall equal
14 the general fund property tax receipts minus fifty-five percent of the
15 total general fund revenue for such local system for the most recently
16 available complete data year as of January 1 of such tax year.

17 (4) Except as otherwise provided in this section, each local system
18 that qualifies pursuant to subsection (2) of this section for each tax
19 year shall be paid school district property tax relief aid from the
20 Property Tax Credit Cash Fund equal to seventy-five percent of the school
21 district property tax gap for such local system.

22 (5) Each school district in a local system receiving school district
23 property tax relief aid shall decrease the estimated amount to be raised
24 from taxation of personal and real property shown on the proposed budget
25 statement pursuant to section 13-505 by the amount of such aid to be
26 received.

27 (6) For purposes of this section, local system and most recently
28 available complete data year have the definitions found in section
29 79-1003. School district property tax relief aid paid pursuant to this
30 section shall be considered a general fund property tax receipt for
31 purposes of calculations pursuant to subsections (2) and (3) of this

1 section and shall be considered a state receipt for all other purposes,
2 including the annual financial report.

3 (7) For tax year 2020 and each tax year thereafter, on or before
4 January 15 of such tax year, the State Department of Education shall
5 certify to the Department of Revenue the general fund property tax
6 receipts, including any school district property tax relief aid, and the
7 total general fund revenue for each local system for the most recently
8 available complete data year as of January 1 of such tax year to use in
9 calculations pursuant to this section.

10 (8) The Department of Revenue may adopt and promulgate rules and
11 regulations to carry out this section.

12 Sec. 7. Section 77-4212, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 ~~77-4212 (1) For tax year 2007, the amount of relief granted under~~
15 ~~the Property Tax Credit Act shall be one hundred five million dollars.~~
16 ~~For tax year 2008, the amount of relief granted under the act shall be~~
17 ~~one hundred fifteen million dollars. It is the intent of the Legislature~~
18 ~~to fund the Property Tax Credit Act for tax years after tax year 2008~~
19 ~~using available revenue. For tax years year 2017, 2018, and 2019, the~~
20 amount of relief granted under the act shall be two hundred twenty-four
21 million dollars. For tax year 2020 and each tax year thereafter, the
22 amount of relief granted through property tax credits under this section
23 shall be the amount available in the Property Tax Credit Cash Fund after
24 transferring funds to the Tax Equity and Educational Opportunities Fund
25 pursuant to section 5 of this act and distributing funds as school
26 district property tax relief aid pursuant to section 6 of this act. The
27 relief pursuant to this section shall be in the form of a property tax
28 credit which appears on the property tax statement.

29 (2)(a) For tax years prior to tax year 2017, to determine the amount
30 of the property tax credit, the county treasurer shall multiply the
31 amount disbursed to the county under subdivision (4)(a) of this section

1 by the ratio of the real property valuation of the parcel to the total
2 real property valuation in the county. The amount determined shall be the
3 property tax credit for the property.

4 (b) Beginning with tax year 2017, to determine the amount of the
5 property tax credit, the county treasurer shall multiply the amount
6 disbursed to the county under subdivision (4)(b) of this section by the
7 ratio of the credit allocation valuation of the parcel to the total
8 credit allocation valuation in the county. The amount determined shall be
9 the property tax credit for the property.

10 (3) If the real property owner qualifies for a homestead exemption
11 under sections 77-3501 to 77-3529, the owner shall also be qualified for
12 the relief provided in the act to the extent of any remaining liability
13 after calculation of the relief provided by the homestead exemption. If
14 the credit results in a property tax liability on the homestead that is
15 less than zero, the amount of the credit which cannot be used by the
16 taxpayer shall be returned to the State Treasurer by July 1 of the year
17 the amount disbursed to the county was disbursed. The State Treasurer
18 shall immediately credit any funds returned under this subsection to the
19 Property Tax Credit Cash Fund. Upon the return of any funds under this
20 subsection, the county treasurer shall electronically file a report with
21 the Property Tax Administrator, on a form prescribed by the Tax
22 Commissioner, indicating the amount of funds distributed to each taxing
23 unit in the county in the year the funds were returned, any collection
24 fee retained by the county in such year, and the amount of unused credits
25 returned.

26 (4)(a) For tax years prior to tax year 2017, the amount disbursed to
27 each county shall be equal to the amount available for disbursement
28 determined under subsection (1) of this section multiplied by the ratio
29 of the real property valuation in the county to the real property
30 valuation in the state. By September 15, the Property Tax Administrator
31 shall determine the amount to be disbursed under this subdivision to each

1 county and certify such amounts to the State Treasurer and to each
2 county. The disbursements to the counties shall occur in two equal
3 payments, the first on or before January 31 and the second on or before
4 April 1. After retaining one percent of the receipts for costs, the
5 county treasurer shall allocate the remaining receipts to each taxing
6 unit levying taxes on taxable property in the tax district in which the
7 real property is located in the same proportion that the levy of such
8 taxing unit bears to the total levy on taxable property of all the taxing
9 units in the tax district in which the real property is located.

10 (b) Beginning with tax year 2017, the amount disbursed to each
11 county shall be equal to the amount available for disbursement determined
12 under subsection (1) of this section multiplied by the ratio of the
13 credit allocation valuation in the county to the credit allocation
14 valuation in the state. By September 15, the Property Tax Administrator
15 shall determine the amount to be disbursed under this subdivision to each
16 county and certify such amounts to the State Treasurer and to each
17 county. The disbursements to the counties shall occur in two equal
18 payments, the first on or before January 31 and the second on or before
19 April 1. After retaining one percent of the receipts for costs, the
20 county treasurer shall allocate the remaining receipts to each taxing
21 unit based on its share of the credits granted to all taxpayers in the
22 taxing unit.

23 (5) For purposes of this section, credit allocation valuation means
24 the taxable value for all real property except agricultural land and
25 horticultural land, one hundred twenty percent of taxable value for
26 agricultural land and horticultural land that is not subject to special
27 valuation, and one hundred twenty percent of taxable value for
28 agricultural land and horticultural land that is subject to special
29 valuation.

30 ~~(6) The State Treasurer shall transfer from the General Fund to the~~
31 ~~Property Tax Credit Cash Fund one hundred five million dollars by August~~

1 ~~1, 2007, and one hundred fifteen million dollars by August 1, 2008.~~

2 ~~(7) The Legislature shall have the power to transfer funds from the~~
3 ~~Property Tax Credit Cash Fund to the General Fund.~~

4 Sec. 8. Section 79-1001, Revised Statutes Cumulative Supplement,
5 2018, is amended to read:

6 79-1001 Sections 79-1001 to 79-1033 and section 11 of this act shall
7 be known and may be cited as the Tax Equity and Educational Opportunities
8 Support Act.

9 Sec. 9. Section 79-1003, Revised Statutes Cumulative Supplement,
10 2018, is amended to read:

11 79-1003 For purposes of the Tax Equity and Educational Opportunities
12 Support Act:

13 (1) Adjusted general fund operating expenditures means (a) for
14 school fiscal years 2013-14 through 2015-16, the difference of the
15 general fund operating expenditures as calculated pursuant to subdivision
16 (23) of this section increased by the cost growth factor calculated
17 pursuant to section 79-1007.10, minus the transportation allowance,
18 special receipts allowance, poverty allowance, limited English
19 proficiency allowance, distance education and telecommunications
20 allowance, elementary site allowance, summer school allowance,
21 instructional time allowance, teacher education allowance, and focus
22 school and program allowance, (b) for school fiscal years 2016-17 through
23 2018-19, the difference of the general fund operating expenditures as
24 calculated pursuant to subdivision (23) of this section increased by the
25 cost growth factor calculated pursuant to section 79-1007.10, minus the
26 transportation allowance, special receipts allowance, poverty allowance,
27 limited English proficiency allowance, distance education and
28 telecommunications allowance, elementary site allowance, summer school
29 allowance, and focus school and program allowance, and (c) for school
30 fiscal year 2019-20 and each school fiscal year thereafter, the
31 difference of the general fund operating expenditures as calculated

1 pursuant to subdivision (23) of this section increased by the cost growth
2 factor calculated pursuant to section 79-1007.10, minus the
3 transportation allowance, special receipts allowance, poverty allowance,
4 limited English proficiency allowance, distance education and
5 telecommunications allowance, elementary site allowance, summer school
6 allowance, community achievement plan allowance, and focus school and
7 program allowance;

8 (2) Adjusted valuation means the assessed valuation of taxable
9 property of each local system in the state, adjusted pursuant to the
10 adjustment factors described in section 79-1016. Adjusted valuation means
11 the adjusted valuation for the property tax year ending during the school
12 fiscal year immediately preceding the school fiscal year in which the aid
13 based upon that value is to be paid. For purposes of determining the
14 local effort rate yield pursuant to section 79-1015.01, adjusted
15 valuation does not include the value of any property which a court, by a
16 final judgment from which no appeal is taken, has declared to be
17 nontaxable or exempt from taxation;

18 (3) Allocated income tax funds means the amount of assistance paid
19 to a local system pursuant to section 79-1005.01 as adjusted, for school
20 fiscal years prior to school fiscal year 2017-18, by the minimum levy
21 adjustment pursuant to section 79-1008.02;

22 (4) Average daily membership means the average daily membership for
23 grades kindergarten through twelve attributable to the local system, as
24 provided in each district's annual statistical summary, and includes the
25 proportionate share of students enrolled in a public school instructional
26 program on less than a full-time basis;

27 (5) Base fiscal year means the first school fiscal year following
28 the school fiscal year in which the reorganization or unification
29 occurred;

30 (6) Board means the school board of each school district;

31 (7) Categorical funds means funds limited to a specific purpose by

1 federal or state law, including, but not limited to, Title I funds, Title
2 VI funds, federal vocational education funds, federal school lunch funds,
3 Indian education funds, Head Start funds, and funds from the Education
4 Innovation Fund;

5 (8) Consolidate means to voluntarily reduce the number of school
6 districts providing education to a grade group and does not include
7 dissolution pursuant to section 79-498;

8 (9) Converted contract means an expired contract that was in effect
9 for at least fifteen school years beginning prior to school year 2012-13
10 for the education of students in a nonresident district in exchange for
11 tuition from the resident district when the expiration of such contract
12 results in the nonresident district educating students, who would have
13 been covered by the contract if the contract were still in effect, as
14 option students pursuant to the enrollment option program established in
15 section 79-234;

16 (10) Converted contract option student means a student who will be
17 an option student pursuant to the enrollment option program established
18 in section 79-234 for the school fiscal year for which aid is being
19 calculated and who would have been covered by a converted contract if the
20 contract were still in effect and such school fiscal year is the first
21 school fiscal year for which such contract is not in effect;

22 (11) Department means the State Department of Education;

23 (12) District means any school district or unified system as defined
24 in section 79-4,108;

25 (13) Ensuing school fiscal year means the school fiscal year
26 following the current school fiscal year;

27 (14) Equalization aid means the amount of assistance calculated to
28 be paid to a local system pursuant to sections 79-1007.11 to 79-1007.23,
29 79-1007.25, 79-1008.01 to 79-1022, and 79-1022.02;

30 (15) Fall membership means the total membership in kindergarten
31 through grade twelve attributable to the local system as reported on the

1 fall school district membership reports for each district pursuant to
2 section 79-528;

3 (16) Fiscal year means the state fiscal year which is the period
4 from July 1 to the following June 30;

5 (17) Formula students means:

6 (a) For state aid certified pursuant to section 79-1022, the sum of
7 the product of fall membership from the school fiscal year immediately
8 preceding the school fiscal year in which the aid is to be paid
9 multiplied by the average ratio of average daily membership to fall
10 membership for the second school fiscal year immediately preceding the
11 school fiscal year in which the aid is to be paid and the prior two
12 school fiscal years plus sixty percent of the qualified early childhood
13 education fall membership plus tuitioned students from the school fiscal
14 year immediately preceding the school fiscal year in which aid is to be
15 paid minus the product of the number of students enrolled in kindergarten
16 that is not full-day kindergarten from the fall membership multiplied by
17 0.5; and

18 (b) For the final calculation of state aid pursuant to section
19 79-1065, the sum of average daily membership plus sixty percent of the
20 qualified early childhood education average daily membership plus
21 tuitioned students minus the product of the number of students enrolled
22 in kindergarten that is not full-day kindergarten from the average daily
23 membership multiplied by 0.5 from the school fiscal year immediately
24 preceding the school fiscal year in which aid was paid;

25 (18) Free lunch and free milk calculated students means, using the
26 most recent data available on November 1 of the school fiscal year
27 immediately preceding the school fiscal year in which aid is to be paid,

28 (a) for schools that did not provide free meals to all students pursuant
29 to the community eligibility provision, students who individually
30 qualified for free lunches or free milk pursuant to the federal Richard
31 B. Russell National School Lunch Act, 42 U.S.C. 1751 et seq., and the

1 federal Child Nutrition Act of 1966, 42 U.S.C. 1771 et seq., as such acts
2 and sections existed on January 1, 2015, and rules and regulations
3 adopted thereunder, plus (b) for schools that provided free meals to all
4 students pursuant to the community eligibility provision, (i) for school
5 fiscal year 2016-17, the product of the students who attended such school
6 multiplied by the identified student percentage calculated pursuant to
7 such federal provision or (ii) for school fiscal year 2017-18 and each
8 school fiscal year thereafter, the greater of the number of students in
9 such school who individually qualified for free lunch or free milk using
10 the most recent school fiscal year for which the school did not provide
11 free meals to all students pursuant to the community eligibility
12 provision or one hundred ten percent of the product of the students who
13 qualified for free meals at such school pursuant to the community
14 eligibility provision multiplied by the identified student percentage
15 calculated pursuant to such federal provision, except that the free lunch
16 and free milk students calculated for any school pursuant to subdivision
17 (18)(b)(ii) of this section shall not exceed one hundred percent of the
18 students qualified for free meals at such school pursuant to the
19 community eligibility provision;

20 (19) Free lunch and free milk student means, for school fiscal years
21 prior to school fiscal year 2016-17, a student who qualified for free
22 lunches or free milk from the most recent data available on November 1 of
23 the school fiscal year immediately preceding the school fiscal year in
24 which aid is to be paid;

25 (20) Full-day kindergarten means kindergarten offered by a district
26 for at least one thousand thirty-two instructional hours;

27 (21) General fund budget of expenditures means the total budget of
28 disbursements and transfers for general fund purposes as certified in the
29 budget statement adopted pursuant to the Nebraska Budget Act, except that
30 for purposes of the limitation imposed in section 79-1023, the general
31 fund budget of expenditures does not include any special grant funds,

1 exclusive of local matching funds, received by a district;

2 (22) General fund expenditures means all expenditures from the
3 general fund;

4 (23) General fund operating expenditures means for state aid
5 calculated for school fiscal years 2012-13 and each school fiscal year
6 thereafter, as reported on the annual financial report for the second
7 school fiscal year immediately preceding the school fiscal year in which
8 aid is to be paid, the total general fund expenditures minus (a) the
9 amount of all receipts to the general fund, to the extent that such
10 receipts are not included in local system formula resources, from early
11 childhood education tuition, summer school tuition, educational entities
12 as defined in section 79-1201.01 for providing distance education courses
13 through the Educational Service Unit Coordinating Council to such
14 educational entities, private foundations, individuals, associations,
15 charitable organizations, the textbook loan program authorized by section
16 79-734, federal impact aid, and levy override elections pursuant to
17 section 77-3444, (b) the amount of expenditures for categorical funds,
18 tuition paid, transportation fees paid to other districts, adult
19 education, community services, redemption of the principal portion of
20 general fund debt service, retirement incentive plans authorized by
21 section 79-855, and staff development assistance authorized by section
22 79-856, (c) the amount of any transfers from the general fund to any bond
23 fund and transfers from other funds into the general fund, (d) any legal
24 expenses in excess of fifteen-hundredths of one percent of the formula
25 need for the school fiscal year in which the expenses occurred, (e)(i)
26 for state aid calculated for school fiscal years prior to school fiscal
27 year 2018-19, expenditures to pay for sums agreed to be paid by a school
28 district to certificated employees in exchange for a voluntary
29 termination occurring prior to July 1, 2009, occurring on or after the
30 last day of the 2010-11 school year and prior to the first day of the
31 2013-14 school year, or, to the extent that a district has demonstrated

1 to the State Board of Education pursuant to section 79-1028.01 that the
2 agreement will result in a net savings in salary and benefit costs to the
3 school district over a five-year period, occurring on or after the first
4 day of the 2013-14 school year or (ii) for state aid calculated for
5 school fiscal year 2018-19 and each school fiscal year thereafter,
6 expenditures to pay for incentives agreed to be paid by a school district
7 to certificated employees in exchange for a voluntary termination of
8 employment for which the State Board of Education approved an exclusion
9 pursuant to subdivision (1)(h), (i), (j), or (k) of section 79-1028.01,
10 (f)(i) expenditures to pay for employer contributions pursuant to
11 subsection (2) of section 79-958 to the School Employees Retirement
12 System of the State of Nebraska to the extent that such expenditures
13 exceed the employer contributions under such subsection that would have
14 been made at a contribution rate of seven and thirty-five hundredths
15 percent or (ii) expenditures to pay for school district contributions
16 pursuant to subdivision (1)(c)(i) or (1)(d)(i) of section 79-9,113 to the
17 retirement system established pursuant to the Class V School Employees
18 Retirement Act to the extent that such expenditures exceed the school
19 district contributions under such subdivision that would have been made
20 at a contribution rate of seven and thirty-seven hundredths percent, and
21 (g) any amounts paid by the district for lobbyist fees and expenses
22 reported to the Clerk of the Legislature pursuant to section 49-1483.

23 For purposes of this subdivision (23) of this section, receipts from
24 levy override elections shall equal ninety-nine percent of the difference
25 of the total general fund levy minus the maximum levy pursuant to
26 subdivision (2)(a) of section 77-3442 ~~a levy of one dollar and five cents~~
27 ~~per one hundred dollars of taxable valuation~~ multiplied by the assessed
28 valuation for school districts that have voted pursuant to section
29 77-3444 to override the maximum levy provided pursuant to section
30 77-3442;

31 (24) Income tax liability means the amount of the reported income

1 tax liability for resident individuals pursuant to the Nebraska Revenue
2 Act of 1967 less all nonrefundable credits earned and refunds made;

3 (25) Income tax receipts means the amount of income tax collected
4 pursuant to the Nebraska Revenue Act of 1967 less all nonrefundable
5 credits earned and refunds made;

6 (26) Limited English proficiency students means the number of
7 students with limited English proficiency in a district from the most
8 recent data available on November 1 of the school fiscal year preceding
9 the school fiscal year in which aid is to be paid plus the difference of
10 such students with limited English proficiency minus the average number
11 of limited English proficiency students for such district, prior to such
12 addition, for the three immediately preceding school fiscal years if such
13 difference is greater than zero;

14 (27) Local system means a unified system or a school district;

15 (28) Low-income child means (a) for school fiscal years prior to
16 2016-17, a child under nineteen years of age living in a household having
17 an annual adjusted gross income for the second calendar year preceding
18 the beginning of the school fiscal year for which aid is being calculated
19 equal to or less than the maximum household income that would allow a
20 student from a family of four people to be a free lunch and free milk
21 student during the school fiscal year immediately preceding the school
22 fiscal year for which aid is being calculated and (b) for school fiscal
23 year 2016-17 and each school fiscal year thereafter, a child under
24 nineteen years of age living in a household having an annual adjusted
25 gross income for the second calendar year preceding the beginning of the
26 school fiscal year for which aid is being calculated equal to or less
27 than the maximum household income pursuant to sections 9(b)(1) and 17(c)
28 (4) of the Richard B. Russell National School Lunch Act, 42 U.S.C.
29 1758(b)(1) and 42 U.S.C. 1766(c)(4), respectively, and sections 3(a)(6)
30 and 4(e)(1)(A) of the Child Nutrition Act of 1966, 42 U.S.C. 1772(a)(6)
31 and 42 U.S.C. 1773(e)(1)(A), respectively, as such acts and sections

1 existed on January 1, 2015, for a household of that size that would have
2 allowed the child to meet the income qualifications for free meals during
3 the school fiscal year immediately preceding the school fiscal year for
4 which aid is being calculated;

5 (29) Low-income students means the number of low-income children
6 within the district multiplied by the ratio of the formula students in
7 the district divided by the total children under nineteen years of age
8 residing in the district as derived from income tax information;

9 (30) Most recently available complete data year means the most
10 recent single school fiscal year for which the annual financial report,
11 fall school district membership report, annual statistical summary,
12 Nebraska income tax liability by school district for the calendar year in
13 which the majority of the school fiscal year falls, and adjusted
14 valuation data are available;

15 (31) Poverty students means (a) for school fiscal years prior to
16 2016-17, the number of low-income students or the number of students who
17 are free lunch and free milk students in a district plus the difference
18 of the number of low-income students or the number of students who are
19 free lunch and free milk students in a district, whichever is greater,
20 minus the average number of poverty students for such district, prior to
21 such addition, for the three immediately preceding school fiscal years if
22 such difference is greater than zero and (b) for school fiscal year
23 2016-17 and each school fiscal year thereafter, the unadjusted poverty
24 students plus the difference of such unadjusted poverty students minus
25 the average number of poverty students for such district, prior to such
26 addition, for the three immediately preceding school fiscal years if such
27 difference is greater than zero;

28 (32) Qualified early childhood education average daily membership
29 means the product of the average daily membership for school fiscal year
30 2006-07 and each school fiscal year thereafter of students who will be
31 eligible to attend kindergarten the following school year and are

1 enrolled in an early childhood education program approved by the
2 department pursuant to section 79-1103 for such school district for such
3 school year multiplied by the ratio of the actual instructional hours of
4 the program divided by one thousand thirty-two if: (a) The program is
5 receiving a grant pursuant to such section for the third year; (b) the
6 program has already received grants pursuant to such section for three
7 years; or (c) the program has been approved pursuant to subsection (5) of
8 section 79-1103 for such school year and the two preceding school years,
9 including any such students in portions of any of such programs receiving
10 an expansion grant;

11 (33) Qualified early childhood education fall membership means the
12 product of membership on October 1 of each school year of students who
13 will be eligible to attend kindergarten the following school year and are
14 enrolled in an early childhood education program approved by the
15 department pursuant to section 79-1103 for such school district for such
16 school year multiplied by the ratio of the planned instructional hours of
17 the program divided by one thousand thirty-two if: (a) The program is
18 receiving a grant pursuant to such section for the third year; (b) the
19 program has already received grants pursuant to such section for three
20 years; or (c) the program has been approved pursuant to subsection (5) of
21 section 79-1103 for such school year and the two preceding school years,
22 including any such students in portions of any of such programs receiving
23 an expansion grant;

24 (34) Regular route transportation means the transportation of
25 students on regularly scheduled daily routes to and from the attendance
26 center;

27 (35) Reorganized district means any district involved in a
28 consolidation and currently educating students following consolidation;

29 (36) School year or school fiscal year means the fiscal year of a
30 school district as defined in section 79-1091;

31 (37) Sparse local system means a local system that is not a very

1 sparse local system but which meets the following criteria:

2 (a)(i) Less than two students per square mile in the county in which
3 each high school is located, based on the school district census, (ii)
4 less than one formula student per square mile in the local system, and
5 (iii) more than ten miles between each high school attendance center and
6 the next closest high school attendance center on paved roads;

7 (b)(i) Less than one and one-half formula students per square mile
8 in the local system and (ii) more than fifteen miles between each high
9 school attendance center and the next closest high school attendance
10 center on paved roads;

11 (c)(i) Less than one and one-half formula students per square mile
12 in the local system and (ii) more than two hundred seventy-five square
13 miles in the local system; or

14 (d)(i) Less than two formula students per square mile in the local
15 system and (ii) the local system includes an area equal to ninety-five
16 percent or more of the square miles in the largest county in which a high
17 school attendance center is located in the local system;

18 (38) Special education means specially designed kindergarten through
19 grade twelve instruction pursuant to section 79-1125, and includes
20 special education transportation;

21 (39) Special grant funds means the budgeted receipts for grants,
22 including, but not limited to, categorical funds, reimbursements for
23 wards of the court, short-term borrowings including, but not limited to,
24 registered warrants and tax anticipation notes, interfund loans,
25 insurance settlements, and reimbursements to county government for
26 previous overpayment. The state board shall approve a listing of grants
27 that qualify as special grant funds;

28 (40) State aid means the amount of assistance paid to a district
29 pursuant to the Tax Equity and Educational Opportunities Support Act;

30 (41) State board means the State Board of Education;

31 (42) State support means all funds provided to districts by the

1 State of Nebraska for the general fund support of elementary and
2 secondary education;

3 (43) Statewide average basic funding per formula student means the
4 statewide total basic funding for all districts divided by the statewide
5 total formula students for all districts;

6 (44) Statewide average general fund operating expenditures per
7 formula student means the statewide total general fund operating
8 expenditures for all districts divided by the statewide total formula
9 students for all districts;

10 (45) Teacher has the definition found in section 79-101;

11 (46) Temporary aid adjustment factor means (a) for school fiscal
12 years before school fiscal year 2007-08, one and one-fourth percent of
13 the sum of the local system's transportation allowance, the local
14 system's special receipts allowance, and the product of the local
15 system's adjusted formula students multiplied by the average formula cost
16 per student in the local system's cost grouping and (b) for school fiscal
17 year 2007-08, one and one-fourth percent of the sum of the local system's
18 transportation allowance, special receipts allowance, and distance
19 education and telecommunications allowance and the product of the local
20 system's adjusted formula students multiplied by the average formula cost
21 per student in the local system's cost grouping;

22 (47) Tuition receipts from converted contracts means tuition
23 receipts received by a district from another district in the most
24 recently available complete data year pursuant to a converted contract
25 prior to the expiration of the contract;

26 (48) Tuitioned students means students in kindergarten through grade
27 twelve of the district whose tuition is paid by the district to some
28 other district or education agency;

29 (49) Unadjusted poverty students means, for school fiscal year
30 2016-17 and each school fiscal year thereafter, the greater of the number
31 of low-income students or the free lunch and free milk calculated

1 students in a district; and

2 (50) Very sparse local system means a local system that has:

3 (a)(i) Less than one-half student per square mile in each county in
4 which each high school attendance center is located based on the school
5 district census, (ii) less than one formula student per square mile in
6 the local system, and (iii) more than fifteen miles between the high
7 school attendance center and the next closest high school attendance
8 center on paved roads; or

9 (b)(i) More than four hundred fifty square miles in the local
10 system, (ii) less than one-half student per square mile in the local
11 system, and (iii) more than fifteen miles between each high school
12 attendance center and the next closest high school attendance center on
13 paved roads.

14 Sec. 10. Section 79-1008.01, Revised Statutes Cumulative Supplement,
15 2018, is amended to read:

16 79-1008.01 (1) For school fiscal years prior to school fiscal year
17 2020-21, except ~~Except~~ as provided in section 79-1008.02 for school
18 fiscal years prior to school fiscal year 2017-18 and section 79-1009,
19 each local system shall receive equalization aid in the amount that the
20 total formula need of each local system, as determined pursuant to
21 sections 79-1007.04 to 79-1007.23 and 79-1007.25, exceeds its total
22 formula resources as determined pursuant to sections 79-1015.01 to
23 79-1018.01.

24 (2) For school fiscal year 2020-21 and each school fiscal year
25 thereafter, the department shall calculate a preliminary equalization aid
26 amount for the purpose of determining qualification for an option
27 enrollment relief correction pursuant to section 11 of this act. The
28 preliminary equalization aid amount for each local system shall equal the
29 amount that the total formula need of each local system, as determined
30 pursuant to sections 79-1007.04 to 79-1007.23 and 79-1007.25, exceeds its
31 total formula resources as determined pursuant to sections 79-1015.01 to

1 79-1018.01.

2 (3) For school fiscal year 2020-21 and each school fiscal year
3 thereafter, each local system shall receive equalization aid in the
4 amount that the total formula need of each local system, as determined
5 pursuant to sections 79-1007.04 to 79-1007.23 and 79-1007.25, exceeds the
6 sum of its total formula resources as determined pursuant to sections
7 79-1015.01 to 79-1018.01 plus any option enrollment relief correction.

8 Sec. 11. (1) For state aid calculated for school fiscal year
9 2020-21 and each school fiscal year thereafter, for each local system
10 that qualifies pursuant to this section, an option enrollment relief
11 correction shall be added to the amounts to be distributed as certified
12 pursuant to section 79-1022.

13 (2) A local system shall qualify for an option enrollment relief
14 correction if (a) such local system does not qualify to receive school
15 district property tax relief aid pursuant to section 6 of this act for
16 the fiscal year corresponding to the majority of such school fiscal year
17 and (b) the net option funding calculated for the school districts in
18 such local system pursuant to section 79-1009 is greater than ninety
19 percent of the preliminary state aid calculated for such local system
20 pursuant to this section for such school fiscal year.

21 (3) The preliminary state aid for purposes of this section shall
22 equal the sum of the preliminary equalization aid calculated pursuant to
23 section 79-1008.01, net option funding determined pursuant to section
24 79-1009, allocated income tax funds determined pursuant to section
25 79-1005.01, and community achievement plan aid determined pursuant to
26 section 79-1005.

27 (4) The option enrollment relief correction for each local system
28 that qualifies shall equal six and three-tenths cents per one hundred
29 dollars of adjusted valuation for such local system as certified by the
30 Property Tax Administrator for the school fiscal year for which aid is
31 being calculated.

1 Sec. 12. Section 79-1023, Revised Statutes Cumulative Supplement,
2 2018, is amended to read:

3 79-1023 (1) On or before June 1, 2017, and on or before March 1 of
4 each year thereafter, the department shall determine and certify to each
5 school district budget authority for the general fund budget of
6 expenditures for the ensuing school fiscal year.

7 (2) Except as provided in this section or sections 79-1028.01,
8 79-1029, 79-1030, and 81-829.51, each school district shall have budget
9 authority for the general fund budget of expenditures equal to the
10 greater of (a) the general fund budget of expenditures for the
11 immediately preceding school fiscal year minus exclusions pursuant to
12 subsection (1) of section 79-1028.01 for such school fiscal year with the
13 difference increased by the basic allowable growth rate for the school
14 fiscal year for which budget authority is being calculated, (b) the
15 general fund budget of expenditures for the immediately preceding school
16 fiscal year minus exclusions pursuant to subsection (1) of section
17 79-1028.01 for such school fiscal year with the difference increased by
18 an amount equal to any student growth adjustment calculated for the
19 school fiscal year for which budget authority is being calculated, or (c)
20 one hundred ten percent of formula need for the school fiscal year for
21 which budget authority is being calculated minus the special education
22 budget of expenditures as filed on the school district budget statement
23 on or before September 20 for the immediately preceding school fiscal
24 year, which special education budget of expenditures is increased by the
25 basic allowable growth rate for the school fiscal year for which budget
26 authority is being calculated.

27 (3) For any school fiscal year for which the budget authority for
28 the general fund budget of expenditures for a school district is based on
29 a student growth adjustment, the budget authority for the general fund
30 budget of expenditures for such school district shall be adjusted in
31 future years to reflect any student growth adjustment corrections related

1 to such student growth adjustment.

2 (4) For school districts receiving school district property tax
3 relief aid pursuant to section 6 of this act for any school fiscal year,
4 the budget authority for the general fund budget of expenditures pursuant
5 to subsection (2) of this section shall be reduced for such school fiscal
6 year by twenty-five percent of the property tax gap calculated pursuant
7 to section 6 of this act for such school district unless an override of
8 all or part of such reduction is approved by the school board of such
9 school district by a two-thirds majority vote of the members of such
10 school board at least thirty days prior to approving the annual budget of
11 the school district. Prior to such vote, a school board shall hold a
12 public hearing on the override after identifying for what purpose the
13 funds from the override would be used. Any reduction in budget authority
14 pursuant to this subsection shall only be in effect for the applicable
15 school fiscal year and shall not reduce the budget authority for such
16 school fiscal year for purposes of calculating budget authority for
17 subsequent school fiscal years.

18 Sec. 13. Original sections 77-3442, 77-4209, 77-4210, and 77-4212,
19 Reissue Revised Statutes of Nebraska, and sections 79-1001, 79-1003,
20 79-1008.01, and 79-1023, Revised Statutes Cumulative Supplement, 2018,
21 are repealed.