

AMENDMENTS TO LB 862

Introduced by Natural Resources.

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

3           Section 1. Section 2-3226.01, Revised Statutes Cumulative  
4 Supplement, 2008, is amended to read:

5           2-3226.01 (1) In order to implement its duties and  
6 obligations under the Nebraska Ground Water Management and  
7 Protection Act and in addition to other powers authorized by law,  
8 the board of a district with jurisdiction that ~~includes a river~~  
9 ~~subject to an interstate compact among three or more states and~~  
10 ~~that also includes one or more irrigation districts within the~~  
11 ~~compact~~ is part of a river basin for which the district has, in  
12 accordance with section 46-715, adopted an integrated management  
13 plan which references section 2-3226.04 and explicitly states  
14 its intent to utilize qualified projects described in section  
15 2-3226.04 may issue negotiable bonds and refunding bonds of the  
16 district and entitled river-flow enhancement bonds, with terms  
17 determined appropriate by the board, payable by (a) funds granted  
18 to such district by the state or federal government for one or  
19 more qualified projects, (b) the occupation tax authorized by  
20 section 2-3226.05, or (c) the levy authorized by section 2-3225.  
21 The district may issue the bonds or refunding bonds directly,  
22 or such bonds may be issued by any joint entity as defined  
23 in section 13-803 whose member public agencies consist only of

1 qualified natural resources districts or by any joint public  
2 agency as defined in section 13-2503 whose participating public  
3 agencies consist only of qualified natural resources districts, in  
4 connection with any joint project which is to be owned, operated,  
5 or financed by the joint entity or joint public agency for the  
6 benefit of its member natural resources districts. For the payment  
7 of such bonds or refunding bonds, the district may pledge one or  
8 more permitted payment sources.

9           (2) Within forty-five days after receipt of a written  
10 request by the Natural Resources Committee of the Legislature, the  
11 qualified natural resources districts shall submit a written report  
12 to the committee containing an explanation of existing or planned  
13 activities for river-flow enhancement, the revenue source for  
14 implementing such activities, and a description of the estimated  
15 benefit or benefits to the district or districts.

16           (3) Beginning on April 1, 2008, if a district uses the  
17 proceeds of a bond issued pursuant to this section for the purposes  
18 described in subdivision (1) of section 2-3226.04 or the state  
19 uses funds for those same purposes, the agreement to acquire water  
20 rights by purchase or lease pursuant to such subdivision shall  
21 identify (a) the method of payment, (b) the distribution of funds  
22 by the party or parties receiving payments, (c) the water use or  
23 rights subject to the agreement, and (d) the water use or rights  
24 allowed by the agreement. If any irrigation district is party  
25 to the agreement, the irrigation district shall allocate funds  
26 received under such agreement among its users or members in a  
27 reasonable manner, giving consideration to the benefits received

1 and the value of the rights surrendered for the specified contract  
2 period.

3 Sec. 2. Section 2-3226.05, Revised Statutes Cumulative  
4 Supplement, 2008, is amended to read:

5 2-3226.05 (1) The district may levy an occupation tax  
6 upon the activity of irrigation of agricultural lands within  
7 such district on an annual basis, not to exceed ten dollars per  
8 irrigated acre, the proceeds of which may be used for ~~the purpose~~  
9 ~~of~~ (a) repaying principal and interest on any bonds or refunding  
10 bonds issued pursuant to section 2-3226.01 for one or more projects  
11 under section 2-3226.04, (b) ~~or~~ ~~for~~ the repayment of financial  
12 assistance received by the district pursuant to section 2-3226.07,  
13 or (c) payment of all or any part of the costs and expenses of  
14 one or more qualified projects described in section 2-3226.04. If  
15 such district has more than one river basin as described in section  
16 2-1504 within its jurisdiction, such district shall confine such  
17 occupation tax authorized in this section to the geographic area  
18 affected by an integrated management plan adopted in accordance  
19 with section 46-715.

20 (2) Acres classified by the county assessor as irrigated  
21 shall be subject to such district's occupation tax unless, on or  
22 before July 1, 2007, and on or before March 1 in each subsequent  
23 year, the record owner certifies to the district the nonirrigation  
24 status of such acres.

25 (3) Any such occupation tax shall remain in effect so  
26 long as the natural resources district has bonds outstanding which  
27 have been issued stating such occupation tax as an available source

1 for payment and for the purpose of paying all or any part of the  
2 costs and expenses of one or more projects authorized pursuant to  
3 section 2-3226.04.

4           (4) Such occupation taxes shall be certified to,  
5 collected by, and accounted for by the county treasurer at the  
6 same time and in the same manner as general real estate taxes,  
7 and such occupation taxes shall be and remain a perpetual lien  
8 against such real estate until paid. Such occupation taxes shall  
9 become delinquent at the same time and in the same manner as  
10 general real property taxes. The county treasurer shall publish and  
11 post a list of delinquent occupation taxes with the list of real  
12 property subject to sale for delinquent property taxes provided  
13 for in section 77-1804. In addition, the list shall be provided to  
14 natural resources districts which levied the delinquent occupation  
15 taxes. The list shall include the record owner's name, the parcel  
16 identification number, and the amount of delinquent occupation tax.  
17 For services rendered in the collection of the occupation tax, the  
18 county treasurer shall receive the fee provided for collection of  
19 general natural resources district money under section 33-114.

20           (5) Such lien shall be inferior only to general taxes  
21 levied by political subdivisions of the state. When such occupation  
22 taxes have become delinquent and the real property on which the  
23 irrigation took place has not been offered at any tax sale, the  
24 district may proceed in district court in the county in which the  
25 real estate is situated to foreclose in its own name the lien  
26 in the same manner and with like effect as a foreclosure of a  
27 real estate mortgage, except that sections 77-1903 to 77-1917 shall

1 govern when applicable.

2           Sec. 3. Original sections 2-3226.01 and 2-3226.05,

3 Revised Statutes Cumulative Supplement, 2008, are repealed.