

AMENDMENTS TO LB 252

Introduced by Coash

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

3 Section 1. Section 12-101, Revised Statutes Cumulative
4 Supplement, 2010, is amended to read:

5 12-101 (1) The cemetery in Lincoln, Nebraska, known as
6 Wyuka Cemetery, is hereby declared to be a public charitable
7 corporation. The general control and management of the affairs of
8 such cemetery shall be vested in a board of three trustees until
9 July 1, 2009, and thereafter shall be vested in a board of five
10 trustees. The trustees shall serve without compensation and shall
11 be a body corporate to be known as Wyuka Cemetery, with power
12 to sue and be sued, to contract and to be contracted with, and
13 to acquire, hold, and convey both real and personal property for
14 all purposes consistent with the provisions of sections 12-101 to
15 12-105, and shall have the power of eminent domain to be exercised
16 in the manner provided in section 12-201.

17 (2) The trustees of Wyuka Cemetery shall have the power,
18 by resolution duly adopted by a majority vote, to authorize one
19 of their number to sign a petition for paving, repaving, curbing,
20 recurbing, grading, changing grading, guttering, resurfacing,
21 relaying existing pavement, or otherwise improving any street,
22 streets, alley, alleys, or public ways or grounds abutting cemetery
23 property. When such improvements have been ordered, the trustees

1 shall pay, from funds of the cemetery, such special taxes or
2 assessments as may be properly determined.

3 (3) The trustees of Wyuka Cemetery shall be appointed
4 by the Governor of the State of Nebraska at the expiration of
5 each trustee's term of office. The two trustees appointed for
6 their initial terms of office beginning July 1, 2009, shall be
7 appointed by the Governor to serve a five-year term and a six-year
8 term, respectively. Thereafter, each of the five trustees shall
9 be appointed by the Governor for a term of six years. In the
10 event of a vacancy occurring among the members of the board, the
11 vacancy shall be filled by appointment by the Governor, and such
12 appointment shall continue for the unexpired term.

13 (4) The board of trustees of Wyuka Cemetery shall file
14 with the ~~Secretary of State,~~ Auditor of Public Accounts, on or
15 before the second Tuesday in ~~March~~ June of each year, an itemized
16 report of all the receipts and expenditures in connection with its
17 management and control of the cemetery.

18 (5) The trustees of Wyuka Cemetery shall have the power
19 to provide, in their discretion, retirement benefits for present
20 and future employees of the cemetery, and to establish, participate
21 in, and administer plans for the benefit of its employees or
22 its employees and their dependents, which may provide disability,
23 hospitalization, medical, surgical, accident, sickness and life
24 insurance coverage, or any one or more coverages, and which shall
25 be purchased from a corporation or corporations authorized and
26 licensed by the Department of Insurance.

27 (6) (a) Beginning December 31, 1998, and each December

1 31 thereafter, the trustees shall file with the Public Employees
2 Retirement Board an annual report on each retirement plan
3 established pursuant to this section and section 401(a) of the
4 Internal Revenue Code and shall submit copies of such report to
5 the members of the Nebraska Retirement Systems Committee of the
6 Legislature. The annual report shall be in a form prescribed by the
7 Public Employees Retirement Board and shall contain the following
8 information for each such retirement plan:

9 (i) The number of persons participating in the retirement
10 plan;

11 (ii) The contribution rates of participants in the plan;

12 (iii) Plan assets and liabilities;

13 (iv) The names and positions of persons administering the
14 plan;

15 (v) The names and positions of persons investing plan
16 assets;

17 (vi) The form and nature of investments;

18 (vii) For each defined contribution plan, a full
19 description of investment policies and options available to plan
20 participants; and

21 (viii) For each defined benefit plan, the levels of
22 benefits of participants in the plan, the number of members who
23 are eligible for a benefit, and the total present value of such
24 members' benefits, as well as the funding sources which will pay
25 for such benefits.

26 If a plan contains no current active participants, the
27 trustees may file in place of such report a statement with the

1 Public Employees Retirement Board indicating the number of retirees
2 still drawing benefits, and the sources and amount of funding for
3 such benefits.

4 (b) Beginning December 31, 1998, and every four years
5 thereafter, if such retirement plan is a defined benefit plan,
6 the trustees shall cause to be prepared a quadrennial report and
7 shall file the same with the Public Employees Retirement Board
8 and submit to the members of the Nebraska Retirement Systems
9 Committee of the Legislature a copy of such report. The report
10 shall consist of a full actuarial analysis of each such retirement
11 plan established pursuant to this section. The analysis shall be
12 prepared by an independent private organization or public entity
13 employing actuaries who are members in good standing of the
14 American Academy of Actuaries, and which organization or entity
15 has demonstrated expertise to perform this type of analysis and is
16 unrelated to any organization offering investment advice or which
17 provides investment management services to the retirement plan.

18 Sec. 2. Section 77-2704.15, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 77-2704.15 (1) Sales and use taxes shall not be imposed
21 on the gross receipts from the sale, lease, or rental of
22 and the storage, use, or other consumption in this state of
23 purchases by the state, including public educational institutions
24 recognized or established under the provisions of Chapter 85,
25 or by any county, township, city, village, rural or suburban
26 fire protection district, city airport authority, county airport
27 authority, joint airport authority, drainage district organized

1 under sections 31-401 to 31-450, natural resources district,
2 elected county fair board, housing agency as defined in section
3 71-1575 except for purchases for any commercial operation that
4 does not exclusively benefit the residents of an affordable housing
5 project, cemetery created under section 12-101, or joint entity or
6 agency formed to fulfill the purposes described in the Integrated
7 Solid Waste Management Act by any combination of two or more
8 counties, townships, cities, or villages pursuant to the Interlocal
9 Cooperation Act, the Integrated Solid Waste Management Act, or
10 the Joint Public Agency Act, except for purchases for use in the
11 business of furnishing gas, water, electricity, or heat, or by any
12 irrigation or reclamation district, the irrigation division of any
13 public power and irrigation district, or public schools or learning
14 communities established under Chapter 79.

15 (2) The appointment of purchasing agents shall be
16 recognized for the purpose of altering the status of the
17 construction contractor as the ultimate consumer of building
18 materials which are physically annexed to the structure and which
19 subsequently belong to the state or the governmental unit. The
20 appointment of purchasing agents shall be in writing and occur
21 prior to having any building materials annexed to real estate in
22 the construction, improvement, or repair. The contractor who has
23 been appointed as a purchasing agent may apply for a refund of or
24 use as a credit against a future use tax liability the tax paid
25 on inventory items annexed to real estate in the construction,
26 improvement, or repair of a project for the state or a governmental
27 unit.

1 (3) Any governmental unit listed in subsection (1) of
2 this section, except the state, which enters into a contract
3 of construction, improvement, or repair upon property annexed to
4 real estate without first issuing a purchasing agent authorization
5 to a contractor or repairperson prior to the building materials
6 being annexed to real estate in the project may apply to the Tax
7 Commissioner for a refund of any sales and use tax paid by the
8 contractor or repairperson on the building materials physically
9 annexed to real estate in the construction, improvement, or repair.

10 Sec. 3. This act becomes operative on July 1, 2011.

11 Sec. 4. Original section 77-2704.15, Reissue Revised
12 Statutes of Nebraska, and section 12-101, Revised Statutes
13 Cumulative Supplement, 2010, are repealed.

14 Sec. 5. Since an emergency exists, this act takes effect
15 when passed and approved according to law.