

AMENDMENTS TO LB633

Introduced by Stinner, 48.

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

3 Section 1. (1) The Legislature shall annually appropriate twenty
4 million dollars of General Funds for aid to incorporated municipalities
5 to be used for public infrastructure.

6 (2) The appropriation for aid to incorporated municipalities shall
7 be allocated by the Tax Commissioner to the various incorporated
8 municipalities. The Tax Commissioner shall determine the amount to be
9 distributed to the incorporated municipalities and certify such amounts
10 by voucher to the Director of Administrative Services. Each amount shall
11 be distributed in seven as nearly as possible equal monthly payments on
12 the last business day of each month beginning in December. The State
13 Treasurer shall, on the business day preceding the last business day of
14 each month, notify the Director of Administrative Services of the amount
15 of funds available in the General Fund for payment purposes. The Director
16 of Administrative Services shall, on the last business day of each month,
17 draw warrants against funds appropriated. The Tax Commissioner shall
18 compute the amount due the incorporated municipalities on the ratio of
19 the population of the particular incorporated municipality to the total
20 population of all incorporated municipalities in the state as determined
21 by the most recent federal census figures certified by the Tax
22 Commissioner as provided in section 77-3,119, which amounts shall be
23 placed in the general fund of such municipalities.

24 (3) For purposes of this section, public infrastructure for
25 municipalities means and includes, but is not limited to, any of the
26 following, or any combination thereof:

27 (a) Public highways and bridges and municipal roads, streets,

1 bridges, and sidewalks;

2 (b) Solid waste management facilities;

3 (c) Wastewater, storm water, and water treatment works and systems,
4 water distribution facilities, and water resources projects, including,
5 but not limited to, pumping stations, transmission lines, and mains and
6 their appurtenances;

7 (d) Hazardous waste disposal systems;

8 (e) Resource recovery systems;

9 (f) Airports;

10 (g) Port facilities;

11 (h) Buildings and capital equipment used in the operation of
12 municipal government;

13 (i) Convention and tourism facilities;

14 (j) Redevelopment projects as defined in section 18-2103;

15 (k) Mass transit and other transportation systems, including parking
16 facilities; and

17 (l) Equipment necessary for the provision of municipal services.

18 Sec. 2. (1) The Legislature shall appropriate twenty million
19 dollars of General Funds as aid to counties to be used for public
20 infrastructure.

21 (2)(a) Of the appropriation, each county shall receive an amount
22 determined on the basis of the ratio of the lineal feet of bridges in the
23 county to the total lineal feet of bridges in the state. The
24 determination shall be based upon data provided to the Tax Commissioner
25 by the Department of Roads. Each county's distribution under this section
26 shall be proportionately reduced in order to provide funds for
27 distribution under subdivision (2)(b) of this section.

28 (b) Any county which has no bridges shall receive a distribution
29 equal to eighty-five percent of the smallest county aid distribution
30 under this section.

31 (3) The Tax Commissioner shall determine the amount to be

1 distributed to the various counties under this section and certify such
2 amounts to the Director of Administrative Services on or before July 1 of
3 each year. Each amount shall be distributed in nine as nearly as possible
4 equal monthly payments on the last business day of each month beginning
5 in September.

6 (4) For purposes of this section, public infrastructure for counties
7 means and includes, but is not limited to, any of the following, or any
8 combination thereof:

9 (a) Public roads, highways, and bridges;

10 (b) Jails and correction facilities;

11 (c) Buildings and capital equipment used in the operation of county
12 government; and

13 (d) Equipment necessary for the provision of county services.

14 Sec. 3. Section 13-518, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 13-518 For purposes of sections 13-518 to 13-522:

17 (1) Allowable growth means (a) for governmental units other than
18 community colleges, the percentage increase in taxable valuation in
19 excess of the base limitation established under section 77-3446, if any,
20 due to improvements to real property as a result of new construction,
21 additions to existing buildings, any improvements to real property which
22 increase the value of such property, and any increase in valuation due to
23 annexation and any personal property valuation over the prior year and
24 (b) for community colleges, the percentage increase in excess of the base
25 limitation, if any, in full-time equivalent students from the second year
26 to the first year preceding the year for which the budget is being
27 determined;

28 (2) Capital improvements means (a) acquisition of real property or
29 (b) acquisition, construction, or extension of any improvements on real
30 property;

31 (3) Governing body has the same meaning as in section 13-503;

1 (4) Governmental unit means every political subdivision which has
2 authority to levy a property tax or authority to request levy authority
3 under section 77-3443 except sanitary and improvement districts which
4 have been in existence for five years or less and school districts;

5 (5) Qualified sinking fund means a fund or funds maintained
6 separately from the general fund to pay for acquisition or replacement of
7 tangible personal property with a useful life of five years or more which
8 is to be undertaken in the future but is to be paid for in part or in
9 total in advance using periodic payments into the fund. The term includes
10 sinking funds under subdivision (13) of section 35-508 for firefighting
11 and rescue equipment or apparatus;

12 (6) Restricted funds means (a) property tax, excluding any amounts
13 refunded to taxpayers, (b) payments in lieu of property taxes, (c) local
14 option sales taxes, (d) motor vehicle taxes, (e) state aid, (f) transfers
15 of surpluses from any user fee, permit fee, or regulatory fee if the fee
16 surplus is transferred to fund a service or function not directly related
17 to the fee and the costs of the activity funded from the fee, (g) any
18 funds excluded from restricted funds for the prior year because they were
19 budgeted for capital improvements but which were not spent and are not
20 expected to be spent for capital improvements, (h) the tax provided in
21 sections 77-27,223 to 77-27,227 beginning in the second fiscal year in
22 which the county will receive a full year of receipts, and (i) any excess
23 tax collections returned to the county under section 77-1776. Funds
24 received pursuant to the nameplate capacity tax levied under section
25 77-6203 for the first five years after a wind energy generation facility
26 has been commissioned are nonrestricted funds; and

27 (7) State aid means:

28 (a) For all governmental units, state aid paid pursuant to sections
29 60-3,202 and 77-3523;

30 (b) For municipalities, state aid to municipalities paid pursuant to
31 sections 18-2605, 39-2501 to 39-2520, 60-3,190, and 77-27,139.04 and

1 section 1 of this act and insurance premium tax paid to municipalities;

2 (c) For counties, state aid to counties paid pursuant to sections
3 39-2501 to 39-2520 and 60-3,184 to 60-3,190 and section 2 of this act,
4 insurance premium tax paid to counties, and reimbursements to counties
5 from funds appropriated pursuant to section 29-3933;

6 (d) For community colleges, (i) for fiscal years 2010-11, 2011-12,
7 and 2012-13, state aid to community colleges paid pursuant to section
8 90-517 and (ii) for fiscal year 2013-14 and each fiscal year thereafter,
9 state aid to community colleges paid pursuant to the Community College
10 Aid Act;

11 (e) For educational service units, state aid appropriated under
12 sections 79-1241.01 and 79-1241.03; and

13 (f) For local public health departments as defined in section
14 71-1626, state aid as distributed under section 71-1628.08.

15 Sec. 4. Section 77-3,119, Revised Statutes Cumulative Supplement,
16 2014, is amended to read:

17 77-3,119 (1) The Tax Commissioner shall certify the population of
18 cities and villages to be used for purposes of calculations made pursuant
19 to subdivision (4) of section 18-2603, subdivisions (3)(a) and (b) of
20 section 35-1205, subdivision (1) of section 39-2517, and sections 39-2513
21 and 77-27,139.02 and section 1 of this act. The Tax Commissioner shall
22 transmit copies of such certification to all interested parties upon
23 request.

24 (2) The Tax Commissioner shall certify the population of each city
25 and village based upon the most recent federal census. The Tax
26 Commissioner shall determine the most recent federal census for each city
27 and village by using the most recent federal census figures available
28 from (a) the most recent federal decennial census, (b) the most recent
29 federal census update or recount certified by the United States Bureau of
30 the Census, or (c) the most recent federal census figure of the city or
31 village plus the population of territory annexed as calculated in

1 sections 18-1753 and 18-1754.

2 (3) The Tax Commissioner may adopt and promulgate rules and
3 regulations to carry out this section.

4 Sec. 5. This act becomes operative on July 1, 2015.

5 Sec. 6. Original section 13-518, Reissue Revised Statutes of
6 Nebraska, and section 77-3,119, Revised Statutes Cumulative Supplement,
7 2014, are repealed.

8 Sec. 7. Since an emergency exists, this act takes effect when
9 passed and approved according to law.