

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 58

Introduced by Scheer, 19.

Read first time January 08, 2015

Committee: Education

1 A BILL FOR AN ACT relating to the Tax Equity and Educational
2 Opportunities Support Act; to amend sections 79-1001 and 79-1022,
3 Reissue Revised Statutes of Nebraska; to provide for distribution of
4 certain funds as described; to harmonize provisions; to repeal the
5 original sections; and to declare an emergency.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 79-1001, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 79-1001 Sections 79-1001 to 79-1033 and section 2 of this act shall
4 be known and may be cited as the Tax Equity and Educational Opportunities
5 Support Act.

6 Sec. 2. An amount of funds equal to the difference between the
7 total amount of state aid appropriated for school fiscal year 2013-14 and
8 the total amount of state aid appropriated for school fiscal year 2014-15
9 shall be distributed in school fiscal year 2015-16 to school districts
10 which did not receive equalization aid in school fiscal year 2014-15.
11 Such funds shall be distributed to such districts proportionally based on
12 the number of students in each such district and shall be used only for
13 property tax reduction.

14 Sec. 3. Section 79-1022, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 79-1022 (1)(a) On or before April 10, 2014, and on or before March 1
17 of each year thereafter for each ensuing fiscal year, the department
18 shall determine the amounts to be distributed to each local system and
19 each district for the ensuing school fiscal year pursuant to the Tax
20 Equity and Educational Opportunities Support Act and shall certify the
21 amounts to the Director of Administrative Services, the Auditor of Public
22 Accounts, each learning community, and each district. The amount to be
23 distributed to each district that is not a member of a learning community
24 from the amount certified for a local system shall be proportional based
25 on the formula students attributed to each district in the local system.
26 The amount to be distributed to each district that is a member of a
27 learning community from the amount certified for the local system shall
28 be proportional based on the formula needs calculated for each district
29 in the local system. On or before April 10, 2014, and on or before March
30 1 of each year thereafter for each ensuing fiscal year, the department
31 shall report the necessary funding level for the ensuing school fiscal

1 year to the Governor, the Appropriations Committee of the Legislature,
2 and the Education Committee of the Legislature. The report submitted to
3 the committees of the Legislature shall be submitted electronically.
4 Except as otherwise provided in this subsection, certified state aid
5 amounts, including adjustments pursuant to section 79-1065.02, shall be
6 shown as budgeted non-property-tax receipts and deducted prior to
7 calculating the property tax request in the district's general fund
8 budget statement as provided to the Auditor of Public Accounts pursuant
9 to section 79-1024.

10 (b) On or before July 1, 2015, the department shall determine the
11 amount to be distributed pursuant to section 2 of this act to each
12 district eligible to receive funds pursuant to such section and shall
13 certify such amount to the Director of Administrative Services, the
14 Auditor of Public Accounts, and each such district. Such funds shall be
15 distributed pursuant to subsection (2) of this section.

16 (2) Except as provided in this subsection, subsection (8) of section
17 79-1016, and sections 79-1033 and 79-1065.02, the amounts certified
18 pursuant to subsection (1) of this section shall be distributed in ten as
19 nearly as possible equal payments on the last business day of each month
20 beginning in September of each ensuing school fiscal year and ending in
21 June of the following year, except that when a school district is to
22 receive a monthly payment of less than one thousand dollars, such payment
23 shall be one lump-sum payment on the last business day of December during
24 the ensuing school fiscal year.

25 Sec. 4. Original sections 79-1001 and 79-1022, Reissue Revised
26 Statutes of Nebraska, are repealed.

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