

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 432**

FINAL READING

Introduced by Erdman, 47; Groene, 42; Halloran, 33; Lowe, 37.

Read first time January 17, 2017

Committee: Government, Military and Veterans Affairs

- 1 A BILL FOR AN ACT relating to the Nebraska Budget Act; to amend section
- 2 13-508, Revised Statutes Cumulative Supplement, 2016; to change
- 3 provisions relating to the amount of tax required to fund the
- 4 adopted budget; to provide an operative date; to repeal the original
- 5 section; and to declare an emergency.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-508, Revised Statutes Cumulative Supplement,  
2 2016, is amended to read:

3 13-508 (1) After publication and hearing thereon and within the time  
4 prescribed by law, each governing body, except as provided in subsection  
5 (3) of this section, shall file with and certify to the levying board or  
6 boards on or before September 20 of each year or September 20 of the  
7 final year of a biennial period and file with the auditor a copy of the  
8 adopted budget statement which complies with sections 13-518 to 13-522 or  
9 79-1023 to 79-1030, together with the amount of the tax required to fund  
10 the adopted budget, setting out separately (a) the amount to be levied  
11 for the payment of principal or interest on bonds issued by the governing  
12 body and (b) the amount to be levied for all other purposes. Proof of  
13 publication shall be attached to the statements. For fiscal years prior  
14 to fiscal year 2017-18, learning communities shall also file a copy of  
15 such adopted budget statement with member school districts on or before  
16 September 1 of each year. If the prime rate published by the Federal  
17 Reserve Board is ten percent or more at the time of the filing and  
18 certification required under this subsection, the ~~The~~ governing body, in  
19 certifying the amount required, may make allowance for delinquent taxes  
20 not exceeding five percent of the amount required plus the actual  
21 percentage of delinquent taxes for the preceding tax year or biennial  
22 period and for the amount of estimated tax loss from any pending or  
23 anticipated litigation which involves taxation and in which tax  
24 collections have been or can be withheld or escrowed by court order. For  
25 purposes of this section, anticipated litigation shall be limited to the  
26 anticipation of an action being filed by a taxpayer who or which filed a  
27 similar action for the preceding year or biennial period which is still  
28 pending. Except for such allowances, a governing body shall not certify  
29 an amount of tax more than one percent greater or lesser than the amount  
30 determined under section 13-505.

31 (2) Each governing body shall use the certified taxable values as

1 provided by the county assessor pursuant to section 13-509 for the  
2 current year in setting or certifying the levy. Each governing body may  
3 designate one of its members to perform any duty or responsibility  
4 required of such body by this section.

5 (3)(a) A Class I school district shall do the filing and  
6 certification required by subsection (1) of this section on or before  
7 August 1 of each year.

8 (b) For fiscal years prior to fiscal year 2017-18, learning  
9 communities shall do such filing and certification on or before September  
10 1 of each year.

11 Sec. 2. This act becomes operative on July 1, 2017.

12 Sec. 3. Original section 13-508, Revised Statutes Cumulative  
13 Supplement, 2016, is repealed.

14 Sec. 4. Since an emergency exists, this act takes effect when  
15 passed and approved according to law.