

E AND R AMENDMENTS TO LB 927

Introduced by McKinney, 11, Chairman Enrollment and Review

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

3           Section 1. Section 13-2603, Revised Statutes Cumulative Supplement,  
4 2020, is amended to read:

5           13-2603 For purposes of the Convention Center Facility Financing  
6 Assistance Act:

7           (1) Associated hotel means any publicly or privately owned facility  
8 in which the public may, for a consideration, obtain sleeping  
9 accommodations and which is located, in whole or in part, within one  
10 thousand two ~~six~~ hundred yards of an eligible facility, measured from any  
11 point of the exterior perimeter of the eligible facility but not from any  
12 parking facility or other structure;

13           (2) Board means a board consisting of the Governor, the State  
14 Treasurer, the chairperson of the Nebraska Investment Council, the  
15 chairperson of the Nebraska State Board of Public Accountancy, and a  
16 professor of economics on the faculty of a state postsecondary  
17 educational institution appointed to a two-year term on the board by the  
18 Coordinating Commission for Postsecondary Education. For administrative  
19 and budget purposes only, the board shall be considered part of the  
20 Department of Revenue;

21           (3) Bond means a general obligation bond, redevelopment bond, lease-  
22 purchase bond, revenue bond, or combination of any such bonds;

23           (4) Convention and meeting center facility means a temperature-  
24 controlled building and personal property primarily used as a convention  
25 and meeting center, including an auditorium, an exhibition hall, a  
26 facility for onsite food preparation and serving, an onsite, directly  
27 connected parking facility for the use of the convention and meeting

1 center facility, a nearby parking facility for the use of the convention  
2 and meeting center facility, and an onsite administrative office of the  
3 convention and meeting center facility;

4 (5)(a) Eligible facility means any publicly owned convention and  
5 meeting center facility approved for state assistance on or before June  
6 1, 2007, any publicly owned sports arena facility attached to such  
7 convention and meeting center facility, or any publicly or privately  
8 owned convention and meeting center facility or publicly or privately  
9 owned sports arena facility acquired, constructed, improved, or equipped  
10 after June 1, 2007; and

11 (b) Beginning with applications for financial assistance received on  
12 or after February 1, 2008, eligible facility does not include any  
13 publicly or privately owned sports arena facility with a seating capacity  
14 greater than sixteen thousand seats;

15 (6) General obligation bond means any bond or refunding bond issued  
16 by a political subdivision and which is payable from the proceeds of an  
17 ad valorem tax;

18 (7) Nearby parking facility means any parking lot, parking garage,  
19 or other parking structure that is not directly connected to a convention  
20 and meeting center facility but which is located, in whole or in part,  
21 within six hundred yards of a convention and meeting center facility,  
22 measured from any point of the exterior perimeter of such facility but  
23 not from any other parking facility or other structure;

24 (8) ~~(7)~~ Political subdivision means any local governmental body  
25 formed and organized under state law and any joint entity or joint public  
26 agency created under state law to act on behalf of political subdivisions  
27 which has statutory authority to issue general obligation bonds;

28 (9) ~~(8)~~ Revenue bond means any bond or refunding bond issued by a  
29 political subdivision which is limited or special rather than a general  
30 obligation bond of the political subdivision and which is not payable  
31 from the proceeds of an ad valorem tax; and

1           (10) ~~(9)~~ Sports arena facility means any enclosed temperature-  
2 controlled building primarily used for competitive sports, including  
3 arenas, dressing and locker facilities, concession areas, parking  
4 facilities, and onsite administrative offices connected with operating  
5 the facilities.

6           Sec. 2. Section 13-2604, Revised Statutes Cumulative Supplement,  
7 2020, is amended to read:

8           13-2604 Any political subdivision that has acquired, constructed,  
9 improved, or equipped or has approved a general obligation bond issue to  
10 acquire, construct, improve, or equip eligible facilities may apply to  
11 the board for state assistance. The state assistance shall be used:

12           (1) To pay back amounts expended or borrowed through one or more  
13 issues of bonds to be expended by the political subdivision to acquire,  
14 construct, improve, and equip eligible facilities until repayment in full  
15 of the amounts expended or borrowed by the political subdivision,  
16 including the principal of and interest on bonds, for eligible  
17 facilities;~~and~~

18           (2) To pay for capital improvements to eligible facilities; and ~~-~~

19           (3) To acquire, construct, improve, and equip nearby parking  
20 facilities.

21           Sec. 3. Section 13-2605, Revised Statutes Cumulative Supplement,  
22 2020, is amended to read:

23           13-2605 (1) All applications for state assistance under the  
24 Convention Center Facility Financing Assistance Act shall be in writing  
25 and shall include a certified copy of the approving action of the  
26 governing body of the applicant describing the proposed eligible facility  
27 and the anticipated financing.

28           (2) The application shall contain:

29           (a) A description of the proposed financing of the eligible  
30 facility, including the estimated principal and interest requirements for  
31 the bonds proposed to be issued in connection with the eligible facility

1 or the amounts necessary to repay the original investment by the  
2 applicant in the eligible facility;

3 (b) Documentation of local financial commitment to support the  
4 project, including all public and private resources pledged or committed  
5 to the project; and

6 (c) Any other project information deemed appropriate by the board.

7 (3) Upon receiving an application for state assistance, the board  
8 shall review the application and notify the applicant of any additional  
9 information needed for a proper evaluation of the application.

10 (4) Any state assistance received pursuant to the act shall be used  
11 only for public purposes.

12 (5) Each political subdivision that had an application for state  
13 assistance approved prior to the effective date of this act ~~October 1,~~  
14 ~~2016,~~ shall submit a map to the Department of Revenue showing the area  
15 that lies within one thousand two ~~six~~ hundred yards of the eligible  
16 facility as such area is described in subdivision (1) of section 13-2603.  
17 The department shall approve such area if it satisfies the requirements  
18 of subdivision (1) of section 13-2603.

19 Sec. 4. Section 13-2610, Revised Statutes Supplement, 2021, is  
20 amended to read:

21 13-2610 (1) Upon the annual certification under section 13-2609, the  
22 State Treasurer shall transfer after the audit the amount certified to  
23 the Convention Center Support Fund. The Convention Center Support Fund is  
24 created. Transfers may be made from the fund to the General Fund at the  
25 direction of the Legislature. Any money in the Convention Center Support  
26 Fund available for investment shall be invested by the state investment  
27 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
28 State Funds Investment Act.

29 (2)(a) It is the intent of the Legislature to appropriate from the  
30 fund to any political subdivision for which an application for state  
31 assistance under the Convention Center Facility Financing Assistance Act

1 has been approved an amount not to exceed (i) seventy percent of the  
2 state sales tax revenue collected by retailers and operators doing  
3 business at such facilities on sales at such facilities, state sales tax  
4 revenue collected on primary and secondary box office sales of admissions  
5 to such facilities, and state sales tax revenue collected by associated  
6 hotels, (ii) one hundred fifty ~~seventy-five~~ million dollars for any one  
7 approved project, or (iii) the total cost of acquiring, constructing,  
8 improving, or equipping the eligible facility. State assistance shall not  
9 be used for an operating subsidy ~~or other ancillary facility~~.

10 (b) It is further the intent of the Legislature to appropriate from  
11 the fund to any city of the metropolitan class for which an application  
12 for state assistance under the Convention Center Facility Financing  
13 Assistance Act has been approved an amount not to exceed the amount of  
14 money transferred to the fund pursuant to subdivision (9)(a) of section  
15 13-3108.

16 (3)(a) Ten percent of the funds appropriated to a city of the  
17 metropolitan class under subdivision (2)(a) of this section and all of  
18 the funds appropriated to a city of the metropolitan class under  
19 subdivision (2)(b) of this section shall be equally distributed to areas  
20 with a high concentration of poverty. Fifty-five percent of such funds  
21 shall be used to showcase important historical aspects of such areas or  
22 areas within close geographic proximity of the area with a high  
23 concentration of poverty and to assist with the reduction of street and  
24 gang violence in such areas. Forty-five percent of such funds shall be  
25 used to assist with small business and entrepreneurship growth in such  
26 areas. ~~to (i) showcase important historical aspects of such areas or~~  
27 ~~areas within close geographic proximity of the area with a high~~  
28 ~~concentration of poverty, (ii) assist with the reduction of street and~~  
29 ~~gang violence in such areas, or (iii) assist with small business and~~  
30 ~~entrepreneurship growth in such areas.~~

31 (b) Each area with a high concentration of poverty that has been

1 distributed funds under subdivision (3)(a) of this section shall  
2 establish a development fund and form a committee which shall identify  
3 and research potential projects to be completed in the area with a high  
4 concentration of poverty or in an area within close geographic proximity  
5 of such area if the project would have a significant or demonstrable  
6 impact on such area and make final determinations on the use of the funds  
7 received for such projects.

8 (c) A committee formed under subdivision (3)(b) of this section  
9 shall include the following members:

10 (i) The member of the city council whose district includes a  
11 majority of the census tracts which each contain a percentage of persons  
12 below the poverty line of greater than thirty percent, as determined by  
13 the most recent federal decennial census, within the area with a high  
14 concentration of poverty;

15 (ii) The commissioner of the county whose district includes a  
16 majority of the census tracts which each contain a percentage of persons  
17 below the poverty line of greater than thirty percent, as determined by  
18 the most recent federal decennial census, within the area with a high  
19 concentration of poverty;

20 (iii) Two residents of the area with a high concentration of  
21 poverty, appointed by the two members of the committee described in  
22 subdivisions (3)(c)(i) and (ii) of this section. Such resident members  
23 shall be appointed for four-year terms. Each time a resident member is to  
24 be appointed pursuant to this subdivision, the committee shall solicit  
25 applications from interested individuals by posting notice of the open  
26 position on the city's website and on the city's official social media  
27 accounts, if any, and by publishing the notice in a legal newspaper in or  
28 of general circulation in the area with a high concentration of poverty.  
29 Applications may be submitted to either of the committee members  
30 described in subdivisions (3)(c)(i) and (ii) of this section. Prior to  
31 making any appointment, the committee shall hold a public hearing in the

1 area with a high concentration of poverty. Notice of the hearing shall be  
2 provided, at least seven days prior to the hearing, by posting the notice  
3 on the city's website and on the city's official social media accounts,  
4 if any, and by publishing the notice in a legal newspaper in or of  
5 general circulation in the area with a high concentration of poverty; and

6 (iv) The member of the Legislature whose district includes a  
7 majority of the census tracts which each contain a percentage of persons  
8 below the poverty line of greater than thirty percent, as determined by  
9 the most recent federal decennial census, within the area with a high  
10 concentration of poverty. The member described in this subdivision shall  
11 be a nonvoting member of the committee.

12 (d) A committee formed under subdivision (3)(b) of this section  
13 shall solicit project ideas from the public and shall hold a public  
14 hearing in the area with a high concentration of poverty. Notice of a  
15 proposed hearing shall be provided in accordance with the procedures for  
16 notice of a public hearing pursuant to section 18-2115.01. The committee  
17 shall research potential projects and make the final determination  
18 regarding the annual distribution of funding to such projects.

19 (e) For any committee formed under subdivision (3)(b) of this  
20 section:

21 (i) The two committee members described in subdivisions (3)(c)(i)  
22 and (ii) of this section shall share joint responsibility of all  
23 committee operations and meetings. Applications for funding may be  
24 submitted to either of such members; and

25 (ii) All applications, reports, and other records of the committee  
26 shall be accessible to any member of the committee.

27 (f) Each recipient of funding from a committee formed under  
28 subdivision (3)(b) of this section shall submit an itemized report to  
29 such committee on the use of such funds. A recipient shall not be  
30 eligible to receive funding for more than three consecutive years unless  
31 such recipient is able to justify continued funding based on the

1 following criteria:

2 (i) The number of people served by the project;

3 (ii) The relevance and scale of the project;

4 (iii) The desirability of the social or environmental outcomes of  
5 the project and how such outcomes will be achievable and measurable;

6 (iv) The economic impact on the area with a high concentration of  
7 poverty; and

8 (v) The recipient's sustainability plan.

9 (g) ~~(e)~~ On or before July 1, 2022, and on or before July 1 of each  
10 year thereafter, a committee formed under subdivision (3)(b) of this  
11 section shall electronically submit a report to the Legislature which  
12 includes:

13 (i) A description of the projects that were funded during the most  
14 recently completed calendar year;

15 (ii) A description of where such projects were located;

16 (iii) A description of the outcomes of such projects; and

17 (iv) A ten-year strategic plan on how the committee plans to meet  
18 the goals described in subdivision (3)(a) of this section.

19 (h) ~~(f)~~ For purposes of this subsection, an area with a high  
20 concentration of poverty means an area within the corporate limits of a  
21 city of the metropolitan class consisting of one or more contiguous  
22 census tracts, as determined by the most recent federal decennial census,  
23 which contain a percentage of persons below the poverty line of greater  
24 than thirty percent, and all census tracts contiguous to such tract or  
25 tracts, as determined by the most recent federal decennial census.

26 (4)(a) Ten percent of the funds appropriated to a city of the  
27 primary class under subdivision (2)(a) of this section may, if the city  
28 determines by consent of the city council that such funds are not  
29 currently needed for the purposes described in section 13-2604, be used  
30 as follows:

31 (i) For investment in the construction of qualified low-income



1 housing projects as defined in 26 U.S.C. 42, including qualified projects  
2 receiving Nebraska affordable housing tax credits under the Affordable  
3 Housing Tax Credit Act; or

4 (ii) If there are no such qualified low-income housing projects as  
5 defined in 26 U.S.C. 42 being constructed or expected to be constructed  
6 within the political subdivision, for investment in areas with a high  
7 concentration of poverty to assist with low-income housing needs.

8 (b) For purposes of this subsection, an area with a high  
9 concentration of poverty means an area within the corporate limits of a  
10 city of the primary class consisting of one or more contiguous census  
11 tracts, as determined by the most recent American Community Survey 5-Year  
12 Estimate, which contain a percentage of persons below the poverty line of  
13 greater than thirty percent, and all census tracts contiguous to such  
14 tract or tracts, as determined by the most recent American Community  
15 Survey 5-Year Estimate.

16 (5) State assistance to the political subdivision shall no longer be  
17 available upon the retirement of the bonds issued to acquire, construct,  
18 improve, or equip the facility or any subsequent bonds that refunded the  
19 original issue or when state assistance reaches the amount determined  
20 under subdivision (2)(a) of this section, whichever comes first.

21 (6) The remaining thirty percent of state sales tax revenue  
22 collected by retailers and operators doing business at such facilities on  
23 sales at such facilities, state sales tax revenue collected on primary  
24 and secondary box office sales of admissions to such facilities, and  
25 state sales tax revenue collected by associated hotels, shall be  
26 appropriated by the Legislature to the Civic and Community Center  
27 Financing Fund. Upon the annual certification required pursuant to  
28 section 13-2609 and following the transfer to the Convention Center  
29 Support Fund required pursuant to subsection (1) of this section, the  
30 State Treasurer shall transfer an amount equal to the remaining thirty  
31 percent from the Convention Center Support Fund to the Civic and

1 Community Center Financing Fund.

2 (7) Any municipality that has applied for and received a grant of  
3 assistance under the Civic and Community Center Financing Act may not  
4 receive state assistance under the Convention Center Facility Financing  
5 Assistance Act.

6 Sec. 5. Section 13-2705, Revised Statutes Cumulative Supplement,  
7 2020, is amended to read:

8 13-2705 The department may conditionally approve grants of  
9 assistance from the fund to eligible and competitive applicants subject  
10 to the following limits and requirements:

11 (1) Except as provided in subdivision (2) of this section and  
12 subsection (4) of section 13-2706, a grant request shall be in an amount  
13 meeting the following requirements:

14 (a) For a grant of assistance under section 13-2704.01, at least  
15 fifteen thousand dollars but no more than:

16 (i) For a city of the primary class, two million two hundred fifty  
17 thousand dollars;

18 (ii) For a city with a population of at least forty thousand  
19 inhabitants but fewer than one hundred thousand inhabitants as determined  
20 by the most recent federal decennial census or the most recent revised  
21 certified count by the United States Bureau of the Census, one million  
22 one hundred twenty-five thousand dollars;

23 (iii) For a city with a population of at least twenty thousand  
24 inhabitants but fewer than forty thousand inhabitants as determined by  
25 the most recent federal decennial census or the most recent revised  
26 certified count by the United States Bureau of the Census, seven hundred  
27 fifty thousand dollars;

28 (iv) For a city with a population of at least ten thousand  
29 inhabitants but fewer than twenty thousand inhabitants as determined by  
30 the most recent federal decennial census or the most recent revised  
31 certified count by the United States Bureau of the Census, six hundred

1 thousand dollars; and

2 (v) For a municipality with a population of fewer than ten thousand  
3 inhabitants as determined by the most recent federal decennial census or  
4 the most recent revised certified count by the United States Bureau of  
5 the Census, three hundred seventy-five thousand dollars; and

6 (b) For a grant of assistance under section 13-2704.02, at least  
7 three thousand dollars but no more than fifteen thousand dollars;

8 (2) Except as provided in subsection (4) of section 13-2706, upon  
9 ~~upon~~ the balance of the fund reaching three million seven hundred fifty  
10 thousand dollars, and until the balance of the fund falls below one  
11 million five hundred thousand dollars, a grant request shall be in an  
12 amount meeting the following requirements:

13 (a) For a grant of assistance under section 13-2704.01, at least  
14 fifteen thousand dollars but no more than:

15 (i) For a city of the primary class, three million three hundred  
16 seventy-five thousand dollars;

17 (ii) For a city with a population of at least forty thousand  
18 inhabitants but fewer than one hundred thousand inhabitants as determined  
19 by the most recent federal decennial census or the most recent revised  
20 certified count by the United States Bureau of the Census, one million  
21 six hundred eighty-seven thousand dollars;

22 (iii) For a city with a population of at least twenty thousand  
23 inhabitants but fewer than forty thousand inhabitants as determined by  
24 the most recent federal decennial census or the most recent revised  
25 certified count by the United States Bureau of the Census, one million  
26 one hundred twenty-five thousand dollars;

27 (iv) For a city with a population of at least ten thousand  
28 inhabitants but fewer than twenty thousand inhabitants as determined by  
29 the most recent federal decennial census or the most recent revised  
30 certified count by the United States Bureau of the Census, nine hundred  
31 thousand dollars; and

1 (v) For a municipality with a population of fewer than ten thousand  
2 inhabitants as determined by the most recent federal decennial census or  
3 the most recent revised certified count by the United States Bureau of  
4 the Census, five hundred sixty-two thousand dollars; and

5 (b) For a grant of assistance under section 13-2704.02, at least  
6 three thousand dollars but no more than fifteen thousand dollars;

7 (3) Assistance from the fund shall not amount to more than fifty  
8 percent of the cost of the project for which a grant is requested;

9 (4) A municipality shall not be awarded more than one grant of  
10 assistance under section 13-2704.01 and one grant of assistance under  
11 section 13-2704.02 in any two-year period;

12 (5) Any eligible facility for which a grant of assistance under  
13 section 13-2704.01 is made shall not be sold for at least five years  
14 following the award of such grant of assistance; ~~and~~

15 (6) An application for a grant of assistance to assist in the  
16 preservation, restoration, conversion, rehabilitation, or reuse of a  
17 historic building or district shall include a notification of approval  
18 from the State Historic Preservation Officer that the work proposed in  
19 the application conforms to the United States Secretary of the Interior's  
20 Standards for the Treatment of Historic Properties. If the application  
21 does not include such notification of approval from the State Historic  
22 Preservation Officer, the department shall not award a grant of  
23 assistance for such application; and -

24 (7) An application for a grant of assistance to a municipality  
25 partnering with a certified creative district as provided in subsection  
26 (4) of section 13-2706 shall include a notification of approval from the  
27 Nebraska Arts Council that the work proposed in the application conforms  
28 to the council's standards. If the application does not include such  
29 notification of approval from the Nebraska Arts Council, the department  
30 shall not award a grant of assistance for such application.

31 Sec. 6. Section 13-2706, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 13-2706 (1) Except as provided in subsection (2) of this section for  
3 a city of the primary class, any municipality that has applied for and  
4 received a grant of assistance under the Sports Arena Facility Financing  
5 Assistance Act shall not receive state assistance under the Civic and  
6 Community Center Financing Act for the same project for which the grant  
7 was awarded under the Sports Arena Facility Financing Assistance Act.

8 (2) A city of the primary class shall not be eligible to receive a  
9 grant of assistance from the Civic and Community Center Financing Act if  
10 the city has applied for and received a grant of assistance under the  
11 Sports Arena Facility Financing Assistance Act.

12 (3) Any city that has received funding under the Convention Center  
13 Facility Financing Assistance Act shall not receive state assistance  
14 under the Civic and Community Center Financing Act.

15 (4) From July 1, 2023, to June 30, 2024, a municipality shall be  
16 eligible for a grant of assistance under the Civic and Community Center  
17 Financing Act only if such municipality (a) partners with a certified  
18 creative district and (b) is not prohibited from receiving a grant of  
19 assistance under subsection (1), (2), or (3) of this section.  
20 Notwithstanding the limitations on the amount of grants of assistance in  
21 section 13-2705, the amount of any grant of assistance for a municipality  
22 partnering with a certified creative district shall not be less than one  
23 hundred thousand dollars or more than two hundred fifty thousand dollars,  
24 regardless of the population of the municipality. For purposes of this  
25 subsection, certified creative district means a creative district  
26 certified pursuant to subdivision (5) of section 82-312. After June 30,  
27 2024, this subsection no longer applies.

28 (5) ~~(4)~~ Any municipality eligible for a grant of assistance as  
29 provided in this section may apply for a grant of assistance from the  
30 fund. Application shall be made on forms developed by the department.

31 Sec. 7. Section 13-3102, Revised Statutes Supplement, 2021, is

1 amended to read:

2 13-3102 For purposes of the Sports Arena Facility Financing  
3 Assistance Act:

4 (1) Applicant means:

5 (a) A political subdivision; or

6 (b) A political subdivision and nonprofit organization that jointly  
7 submit an application under the act;

8 (2) Board means a board consisting of the Governor, the State  
9 Treasurer, the chairperson of the Nebraska Investment Council, the  
10 chairperson of the Nebraska State Board of Public Accountancy, and a  
11 professor of economics on the faculty of a state postsecondary  
12 educational institution appointed to a two-year term on the board by the  
13 Coordinating Commission for Postsecondary Education. For administrative  
14 and budget purposes only, the board shall be considered part of the  
15 Department of Revenue;

16 (3) Bond means a general obligation bond, redevelopment bond, lease-  
17 purchase bond, revenue bond, or combination of any such bonds;

18 (4) Court means a rectangular hard surface primarily used indoors  
19 for competitive sports, including, but not limited to, basketball,  
20 volleyball, or tennis;

21 (5) Date that the project commenced means the date when a project  
22 starts as specified by a contract, resolution, or formal public  
23 announcement;

24 (6) Economic redevelopment area means an area in the State of  
25 Nebraska in which:

26 (a) The average rate of unemployment in the area during the period  
27 covered by the most recent federal decennial census or American Community  
28 Survey 5-Year Estimate by the United States Bureau of the Census is at  
29 least one hundred fifty percent of the average rate of unemployment in  
30 the state during the same period; and

31 (b) The average poverty rate in the area is twenty percent or more

1 for the federal census tract in the area;

2 (7) Eligible sports arena facility means:

3 (a) Any publicly owned, enclosed, and temperature-controlled  
4 building primarily used for sports that has a permanent seating capacity  
5 of at least three thousand but no more than seven thousand seats and in  
6 which initial occupancy occurs on or after July 1, 2010, including  
7 stadiums, arenas, dressing and locker facilities, concession areas,  
8 parking facilities, nearby parking facilities for the use of the eligible  
9 sports arena facility, and onsite administrative offices connected with  
10 operating the facilities;

11 (b) Any racetrack enclosure licensed by the State Racing and Gaming  
12 Commission in which initial occupancy occurs on or after July 1, 2010,  
13 including concession areas, parking facilities, and onsite administrative  
14 offices connected with operating the racetrack; and

15 (c) Any sports complex, including concession areas, parking  
16 facilities, and onsite administrative offices connected with operating  
17 the sports complex;

18 (8) General obligation bond means any bond or refunding bond issued  
19 by a political subdivision and which is payable from the proceeds of an  
20 ad valorem tax;

21 (9) Increase in state sales tax revenue means the amount of state  
22 sales tax revenue collected by a nearby retailer during the fiscal year  
23 for which state assistance is calculated minus the amount of state sales  
24 tax revenue collected by the nearby retailer in the fiscal year that  
25 ended immediately preceding the project completion date of the eligible  
26 sports arena facility, except that the amount of state sales tax revenue  
27 of a nearby retailer shall not be less than zero;

28 (10) Multipurpose field means a rectangular field of grass or  
29 synthetic turf which is primarily used for competitive field sports,  
30 including, but not limited to, soccer, football, flag football, lacrosse,  
31 or rugby;

1           (11) Nearby parking facility means any parking lot, parking garage,  
2 or other parking structure that is not directly connected to an eligible  
3 sports arena facility but which is located, in whole or in part, within  
4 seven hundred yards of an eligible sports arena facility, measured from  
5 any point of the exterior perimeter of such facility but not from any  
6 other parking facility or other structure;

7           (12) ~~(11)~~ Nearby retailer means a retailer as defined in section  
8 77-2701.32 that is located within the program area. The term includes a  
9 subsequent owner of a nearby retailer operating at the same location;

10           (13) ~~(12)~~ New state sales tax revenue means:

11           (a) For any eligible sports arena facility that is not a sports  
12 complex:

13           (i) One hundred percent of the state sales tax revenue that (A) is  
14 collected by a nearby retailer that commenced collecting state sales tax  
15 during the period of time beginning twenty-four months prior to the  
16 project completion date of the eligible sports arena facility and ending  
17 forty-eight months after the project completion date of the eligible  
18 sports arena facility or, for applications for state assistance approved  
19 prior to October 1, 2016, forty-eight months after October 1, 2016, and  
20 (B) is sourced under sections 77-2703.01 to 77-2703.04 to the program  
21 area; and

22           (ii) The increase in state sales tax revenue that (A) is collected  
23 by a nearby retailer that commenced collecting state sales tax prior to  
24 twenty-four months prior to the project completion date of the eligible  
25 sports arena facility and (B) is sourced under sections 77-2703.01 to  
26 77-2703.04 to the program area; or

27           (b) For any eligible sports arena facility that is a sports complex,  
28 one hundred percent of the state sales tax revenue that (i) is collected  
29 by a nearby retailer that commenced collecting state sales tax during the  
30 period of time beginning on the date that the project commenced and  
31 ending forty-eight months after the project completion date of the



1 eligible sports arena facility and (ii) is sourced under sections  
2 77-2703.01 to 77-2703.04 to the program area;

3 (14) ~~(13)~~ Political subdivision means any city, village, or county;

4 (15) ~~(14)~~ Program area means:

5 (a) For any eligible sports arena facility that is not a sports  
6 complex:

7 (i) For applications for state assistance submitted prior to October  
8 1, 2016, the area that is located within six hundred yards of an eligible  
9 sports arena facility, measured from any point of the exterior perimeter  
10 of the facility but not from any parking facility or other structure; or

11 (ii) For applications for state assistance submitted on or after  
12 October 1, 2016, the area that is located within six hundred yards of an  
13 eligible sports arena facility, measured from any point of the exterior  
14 perimeter of the facility but not from any parking facility or other  
15 structure, except that if twenty-five percent or more of such area is  
16 unbuildable property, then the program area shall be adjusted so that:

17 (A) It avoids as much of the unbuildable property as is practical;  
18 and

19 (B) It contains contiguous property with the same total amount of  
20 square footage that the program area would have contained had no  
21 adjustment been necessary; or

22 (b) For any eligible sports arena facility that is a sports complex,  
23 the area that is located within six hundred yards of an eligible sports  
24 arena facility, measured from any point of the exterior boundary or  
25 property line of the facility.

26 Approval of an application for state assistance by the board  
27 pursuant to section 13-3106 shall establish the program area as that area  
28 depicted in the map accompanying the application for state assistance as  
29 submitted pursuant to subdivision (2)(c) of section 13-3104;

30 (16) ~~(15)~~ Project completion date means:

31 (a) For projects involving the acquisition or construction of an

1 eligible sports arena facility, the date of initial occupancy of the  
2 facility following the completion of such acquisition or construction; or

3 (b) For all other projects, the date of completion of the project  
4 for which state assistance is received;

5 (17) ~~(16)~~ Revenue bond means any bond or refunding bond issued by a  
6 political subdivision which is limited or special rather than a general  
7 obligation bond of the political subdivision and which is not payable  
8 from the proceeds of an ad valorem tax;

9 (18) ~~(17)~~ Sports complex means a facility that:

10 (a) Includes indoor areas, outdoor areas, or both;

11 (b) Is primarily used for competitive sports; and

12 (c) Contains at least:

13 (i) Twelve separate sports venues if such facility is located in a  
14 city of the metropolitan class;

15 (ii) Six separate sports venues if such facility is located in a  
16 city of the primary class; or

17 (iii) Four separate sports venues if such facility is located (A) in  
18 a city of the first class, city of the second class, or village, (B)  
19 within a county but outside the corporate limits of any city or village,  
20 (C) in an economic redevelopment area, or (D) in an opportunity zone  
21 designated pursuant to the federal Tax Cuts and Jobs Act, Public Law  
22 115-97;

23 (19) ~~(18)~~ Sports venue includes, but is not limited to:

24 (a) A baseball field;

25 (b) A softball field;

26 (c) A multipurpose field;

27 (d) An outdoor stadium primarily used for competitive sports;

28 (e) An outdoor arena primarily used for competitive sports; or

29 (f) An enclosed, temperature-controlled building primarily used for  
30 competitive sports. If any such building contains more than one  
31 multipurpose field, court, swimming pool, or other facility primarily

1 used for competitive sports, then each such multipurpose field, court,  
2 swimming pool, or facility shall count as a separate sports venue; and

3 (20) ~~(19)~~ Unbuildable property means any real property that is  
4 located in a floodway, an environmentally protected area, a right-of-way,  
5 or a brownfield site as defined in 42 U.S.C. 9601 that the political  
6 subdivision determines is not suitable for the construction or location  
7 of residential, commercial, or other buildings or facilities.

8 Sec. 8. Section 13-3103, Revised Statutes Supplement, 2021, is  
9 amended to read:

10 13-3103 (1) Any applicant that has (a) acquired, constructed,  
11 improved, or equipped, (b) approved a revenue bond issue or a general  
12 obligation bond issue to acquire, construct, improve, or equip, or (c)  
13 adopted a resolution authorizing the applicant to pursue a general  
14 obligation bond issue to acquire, construct, improve, or equip an  
15 eligible sports arena facility may apply to the board for state  
16 assistance.

17 (2) The state assistance shall only be used to pay back amounts  
18 expended or borrowed through one or more issues of bonds to be expended  
19 by the applicant to acquire, construct, improve, or equip the eligible  
20 sports arena facility and to acquire, construct, improve, or equip nearby  
21 parking facilities.

22 (3) ~~(2)~~ For applications for state assistance approved on or after  
23 October 1, 2016, no more than fifty percent of the final cost of the  
24 project shall be funded by state assistance received pursuant to section  
25 13-3108.

26 Sec. 9. Section 13-3104, Revised Statutes Supplement, 2021, is  
27 amended to read:

28 13-3104 (1) All applications for state assistance under the Sports  
29 Arena Facility Financing Assistance Act shall be in writing and shall  
30 include a certified copy of the approving action of the governing body of  
31 the applicant describing the proposed project for which state assistance

1 is requested and the anticipated financing.

2 (2) The application shall contain:

3 (a) A description of the proposed financing of the project,  
4 including the estimated principal and interest requirements for the bonds  
5 proposed to be issued in connection with the project or the amounts  
6 necessary to repay the original investment by the applicant in the  
7 project;

8 (b) Documentation of local financial commitment to support the  
9 project, including all public and private resources pledged or committed  
10 to the project and including a copy of any operating agreement or lease  
11 with substantial users of the eligible sports arena facility;

12 (c) For applications submitted on or after October 1, 2016, a map  
13 identifying the program area, including any unbuildable property within  
14 the program area or taken into account in adjusting the program area as  
15 described in subdivision ~~(14)(a)(ii)~~ (15)(a)(ii) of section 13-3102; and

16 (d) Any other project information deemed appropriate by the board.

17 (3) Upon receiving an application for state assistance, the board  
18 shall review the application and notify the applicant of any additional  
19 information needed for a proper evaluation of the application.

20 (4) Any state assistance received pursuant to the act shall be used  
21 only for public purposes.

22 Sec. 10. Section 13-3108, Revised Statutes Supplement, 2021, is  
23 amended to read:

24 13-3108 (1) The Sports Arena Facility Support Fund is created. Any  
25 money in the fund available for investment shall be invested by the state  
26 investment officer pursuant to the Nebraska Capital Expansion Act and the  
27 Nebraska State Funds Investment Act.

28 (2)(a) Upon receiving the certification described in subsection (3)  
29 of section 13-3107, the State Treasurer shall transfer the amount  
30 certified to the fund.

31 (b) Upon receiving the quarterly certification described in

1 subsection (4) of section 13-3107, the State Treasurer shall transfer the  
2 amount certified to the fund.

3 (3)(a) It is the intent of the Legislature to appropriate from the  
4 fund money to be distributed as provided in subsections (4) and (5) of  
5 this section to any political subdivision for which an application for  
6 state assistance under the Sports Arena Facility Financing Assistance Act  
7 has been approved an amount not to exceed seventy percent of the (i)  
8 state sales tax revenue collected by retailers doing business at eligible  
9 sports arena facilities on sales at such facilities, (ii) state sales tax  
10 revenue collected on primary and secondary box office sales of admissions  
11 to such facilities, and (iii) new state sales tax revenue collected by  
12 nearby retailers and sourced under sections 77-2703.01 to 77-2703.04 to  
13 the program area.

14 (b) The amount to be appropriated for distribution as state  
15 assistance to a political subdivision under this subsection for any one  
16 year after the tenth year shall not exceed the highest such amount  
17 appropriated under subdivision (3)(a) of this section during any one year  
18 of the first ten years of such appropriation. If seventy percent of the  
19 state sales tax revenue as described in subdivision (3)(a) of this  
20 section exceeds the amount to be appropriated under this subdivision,  
21 such excess funds shall be transferred to the General Fund.

22 (4) The amount certified under subsection (3) of section 13-3107  
23 shall be distributed as state assistance on or before April 15, 2014.

24 (5) Beginning in 2014, quarterly distributions and associated  
25 transfers of state assistance shall be made. Such quarterly distributions  
26 and transfers shall be based on the certifications provided under  
27 subsection (4) of section 13-3107 and shall occur within fifteen days  
28 after receipt of such certification.

29 (6) The total amount of state assistance approved for an eligible  
30 sports arena facility shall not ~~neither~~ (a) exceed one hundred fifty  
31 million dollars ~~nor (b) be paid out for more than twenty years after the~~

1 ~~issuance of the first bond for the sports arena facility.~~

2 (7) State assistance to the political subdivision shall no longer be  
3 available upon the retirement of the bonds issued to acquire, construct,  
4 improve, or equip the facility or any subsequent bonds that refunded the  
5 original issue or when state assistance reaches the amount determined  
6 under subsection (6) of this section, whichever comes first.

7 (8) State assistance shall not be used for an operating subsidy ~~or~~  
8 ~~other ancillary facility.~~

9 (9) The thirty percent of state sales tax revenue remaining after  
10 the appropriation and transfer in subsection (3) of this section shall be  
11 appropriated by the Legislature and transferred quarterly as follows:

12 (a) If the revenue relates to an eligible sports arena facility that  
13 is a sports complex and that is approved for state assistance under  
14 section 13-3106 on or after May 26, 2021, eighty-three percent of such  
15 revenue shall be transferred to the Support the Arts Cash Fund and  
16 seventeen percent of such revenue shall be transferred to the Convention  
17 Center Support Fund; and

18 (b) If the revenue relates to any other eligible sports arena  
19 facility, such revenue shall be transferred to the Civic and Community  
20 Center Financing Fund.

21 (10) Except as provided in subsection (11) of this section for a  
22 city of the primary class, any municipality that has applied for and  
23 received a grant of assistance under the Civic and Community Center  
24 Financing Act shall not receive state assistance under the Sports Arena  
25 Facility Financing Assistance Act for the same project for which the  
26 grant was awarded under the Civic and Community Center Financing Act.

27 (11) A city of the primary class shall not be eligible to receive a  
28 grant of assistance from the Civic and Community Center Financing Act if  
29 the city has applied for and received a grant of assistance under the  
30 Sports Arena Facility Financing Assistance Act.

31 Sec. 11. Section 77-1633, Revised Statutes Supplement, 2021, is

1 amended to read:

2 77-1633 (1) For purposes of this section, political subdivision  
3 means any county, city, school district, or community college.

4 (2) If any political subdivision seeks to increase its property tax  
5 request by more than the allowable growth percentage, such political  
6 subdivision may do so if:

7 (a) A public hearing is held and notice of such hearing is provided  
8 in compliance with subsection (3) of this section; and

9 (b) The governing body of such political subdivision passes a  
10 resolution or an ordinance that complies with subsection (4) of this  
11 section.

12 (3)(a) Each political subdivision within a county that seeks to  
13 increase its property tax request by more than the allowable growth  
14 percentage shall participate in a joint public hearing. Each such  
15 political subdivision shall designate one representative to attend the  
16 joint public hearing on behalf of the political subdivision. If a  
17 political subdivision includes area in more than one county, the  
18 political subdivision shall be deemed to be within the county in which  
19 the political subdivision's principal headquarters are located. At such  
20 hearing, there shall be no items on the agenda other than discussion on  
21 each political subdivision's intent to increase its property tax request  
22 by more than the allowable growth percentage.

23 (b) The joint public hearing shall be held on or after September 17  
24 and prior to September 29 and before any of the participating political  
25 subdivisions file their adopted budget statement pursuant to section  
26 13-508.

27 (c) The joint public hearing shall be held after 6 p.m. local time  
28 on the relevant date.

29 (d) The joint public hearing shall be organized by the county clerk  
30 or his or her designee. At the joint public hearing, the representative  
31 of each political subdivision shall give a brief presentation on the

1 political subdivision's intent to increase its property tax request by  
2 more than the allowable growth percentage and the effect of such request  
3 on the political subdivision's budget. The presentation shall include:

4 (i) The name of the political subdivision;

5 (ii) The amount of the property tax request; and

6 (iii) The following statements:

7 (A) The total assessed value of property differs from last year's  
8 total assessed value by ..... percent;

9 (B) The tax rate which would levy the same amount of property taxes  
10 as last year, when multiplied by the new total assessed value of  
11 property, would be \$..... per \$100 of assessed value;

12 (C) The (name of political subdivision) proposes to adopt a property  
13 tax request that will cause its tax rate to be \$..... per \$100 of  
14 assessed value;

15 (D) Based on the proposed property tax request and changes in other  
16 revenue, the total operating budget of (name of political subdivision)  
17 will exceed last year's by ..... percent; and

18 (E) To obtain more information regarding the increase in the  
19 property tax request, citizens may contact the (name of political  
20 subdivision) at (telephone number and email address of political  
21 subdivision).

22 (e) Any member of the public shall be allowed to speak at the joint  
23 public hearing and shall be given a reasonable amount of time to do so.

24 (f) Notice of the joint public hearing shall be provided:

25 (i) By sending a postcard to all affected property taxpayers. The  
26 postcard shall be sent to the name and address to which the property tax  
27 statement is mailed;

28 (ii) By posting notice of the hearing on the home page of the  
29 relevant county's website, except that this requirement shall only apply  
30 if the county has a population of more than twenty-five thousand  
31 inhabitants; and



1 (iii) By publishing notice of the hearing in a legal newspaper in or  
2 of general circulation in the relevant county.

3 (g) Each political subdivision that participates in the joint public  
4 hearing shall send the information prescribed in subdivision (3)(h) of  
5 this section to the county clerk by September 5. The county clerk shall  
6 transmit the information to the county assessor no later than September  
7 10. The county clerk shall notify each participating political  
8 subdivision of the date, time, and location of the joint public hearing.  
9 The county assessor shall send the information required to be included on  
10 the postcards pursuant to subdivision (3)(h) of this section to a  
11 printing service designated by the county board. The initial cost for  
12 printing the postcards shall be paid from the county general fund ~~mail~~  
13 ~~the postcards required in this subsection.~~ Such postcards shall be mailed  
14 at least seven calendar days before the joint public hearing. The cost of  
15 creating and mailing the postcards, including staff time, materials, and  
16 postage, shall be charged proportionately to divided among the political  
17 subdivisions participating in the joint public hearing based on the total  
18 number of parcels in each participating political subdivision.

19 (h) The postcard sent under this subsection and the notice posted on  
20 the county's website, if required under subdivision (3)(f)(ii) of this  
21 section, and published in the newspaper shall include the date, time, and  
22 location for the joint public hearing, a listing of and telephone number  
23 for each political subdivision that will be participating in the joint  
24 public hearing, and the amount of each participating political  
25 subdivision's property tax request. The postcard shall also contain the  
26 following information:

27 (i) The following words in capitalized type at the top of the  
28 postcard: NOTICE OF PROPOSED TAX INCREASE;

29 (ii) The name of the county that will hold the joint public hearing,  
30 which shall appear directly underneath the capitalized words described in  
31 subdivision (3)(h)(i) of this section;

1 (iii) The following statement: The following political subdivisions  
2 are proposing a revenue increase which would result in an overall  
3 increase in as a result of property taxes in (insert current tax year).  
4 THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE. This notice  
5 contains estimates of the tax on your property ~~and the proposed tax~~  
6 ~~increase on your property~~ as a result of this revenue increase. These  
7 estimates are calculated on the basis of the proposed (insert current tax  
8 year) data. The actual tax on your property ~~and tax increase on your~~  
9 ~~property~~ may vary from these estimates.

10 (iv) The parcel number for the property;

11 (v) The name of the property owner and the address of the property;

12 (vi) The property's assessed value in the previous tax year;

13 (vii) The amount of property taxes due in the previous tax year for  
14 each participating political subdivision;

15 (viii) The property's assessed value for the current tax year;

16 (ix) The amount of property taxes due for the current tax year for  
17 each participating political subdivision;

18 (x) The change in the amount of property taxes due for each  
19 participating political subdivision from the previous tax year to the  
20 current tax year; and

21 (xi) The following statement: To obtain more information regarding  
22 the tax increase, citizens may contact the political subdivision at the  
23 telephone number provided in this notice.

24 (4) After the joint public hearing required in subsection (3) of  
25 this section, the governing body of each participating political  
26 subdivision shall pass an ordinance or resolution to set such political  
27 subdivision's property tax request. If the political subdivision is  
28 increasing its property tax request over the amount from the prior year,  
29 including any increase in excess of the allowable growth percentage, then  
30 such ordinance or resolution shall include, but not be limited to, the  
31 following information:

1 (a) The name of the political subdivision;

2 (b) The amount of the property tax request;

3 (c) The following statements:

4 (i) The total assessed value of property differs from last year's  
5 total assessed value by ..... percent;

6 (ii) The tax rate which would levy the same amount of property taxes  
7 as last year, when multiplied by the new total assessed value of  
8 property, would be \$..... per \$100 of assessed value;

9 (iii) The (name of political subdivision) proposes to adopt a  
10 property tax request that will cause its tax rate to be \$..... per \$100  
11 of assessed value; and

12 (iv) Based on the proposed property tax request and changes in other  
13 revenue, the total operating budget of (name of political subdivision)  
14 will exceed last year's by ..... percent; and

15 (d) The record vote of the governing body in passing such resolution  
16 or ordinance.

17 (5) Any resolution or ordinance setting a property tax request under  
18 this section shall be certified and forwarded to the county clerk on or  
19 before October 15 of the year for which the tax request is to apply.

20 (6) The county clerk, or his or her designee, shall prepare a report  
21 which shall include (a) the names of the representatives of the political  
22 subdivisions participating in the joint public hearing and (b) the name  
23 and address of each individual who spoke at the joint public hearing,  
24 unless the address requirement is waived to protect the security of the  
25 individual, and the name of any organization represented by each such  
26 individual. Such report shall be delivered to the political subdivisions  
27 participating in the joint public hearing within ten days after such  
28 hearing.

29 Sec. 12. Section 77-1634, Revised Statutes Supplement, 2021, is  
30 amended to read:

31 77-1634 (1) Except as provided in subsection (2) of this section,

1 any levy which is not in compliance with the Property Tax Request Act and  
2 section 77-1601 shall be construed as an unauthorized levy under section  
3 77-1606.

4 (2) An inadvertent failure to comply with the Property Tax Request  
5 Act shall not invalidate a political subdivision's property tax request  
6 or constitute an unauthorized levy under section 77-1606. A political  
7 subdivision that has complied with the Property Tax Request Act shall not  
8 have its property tax request invalidated due to any other political  
9 subdivision's failure to comply with the Property Tax Request Act. The  
10 failure of a taxpayer to receive a postcard as required under the act  
11 shall not invalidate a political subdivision's property tax request or  
12 constitute an unauthorized levy under section 77-1606.

13 Sec. 13. Original section 13-2706, Reissue Revised Statutes of  
14 Nebraska, sections 13-2603, 13-2604, 13-2605, and 13-2705, Revised  
15 Statutes Cumulative Supplement, 2020, and sections 13-2610, 13-3102,  
16 13-3103, 13-3104, 13-3108, 77-1633, and 77-1634, Revised Statutes  
17 Supplement, 2021, are repealed.

18 2. On page 1, strike beginning with "the" in line 1 through line 7  
19 and insert "political subdivisions; to amend section 13-2706, Reissue  
20 Revised Statutes of Nebraska, sections 13-2603, 13-2604, 13-2605, and  
21 13-2705, Revised Statutes Cumulative Supplement, 2020, and sections  
22 13-2610, 13-3102, 13-3103, 13-3104, 13-3108, 77-1633, and 77-1634,  
23 Revised Statutes Supplement, 2021; to define and redefine terms and  
24 change provisions relating to state assistance under the Convention  
25 Center Facility Financing Assistance Act and the Sports Arena Facility  
26 Financing Assistance Act; to change committee member and report  
27 provisions of the Convention Center Support Fund; to change provisions  
28 relating to grants of assistance and define a term under the Civic and  
29 Community Center Financing Act; to change provisions relating to joint  
30 public hearings, postcards, and compliance under the Property Tax Request  
31 Act; to harmonize provisions; and to repeal the original sections."