

AMENDMENTS TO LB727

(Amendments to Standing Committee amendments, AM1152)

Introduced by Linehan, 39.

1 1. Strike sections 16, 17, 18, 19, 20, 21, 22, 23, and 62 and insert
2 the following new sections:

3 Sec. 16. Section 13-2602, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 13-2602 (1) The Legislature finds that it will be beneficial to the
6 economic well-being of the people of this state that there be convention
7 and meeting center facilities and sports arena facilities of appropriate
8 size and quality to host regional, national, or international events.
9 Regional refers to states that border Nebraska; national refers to states
10 other than those that border Nebraska; and international refers to
11 nations other than the United States.

12 (2) The Legislature further finds that such facilities may (a)
13 generate new economic activity as well as additional state and local
14 taxes from persons residing within and outside the state and (b) create
15 new economic opportunities for residents.

16 (3) In order that the state may receive any long-term economic and
17 fiscal benefits from such facilities, a need exists to provide some state
18 assistance to political subdivisions endeavoring to construct, acquire,
19 substantially reconstruct, expand, operate, improve, or equip such
20 facilities.

21 (4) Therefore ~~Therefor~~, it is deemed to be in the best interest of
22 both the state and its political subdivisions that the state assist
23 political subdivisions in financing the construction, acquisition,
24 substantial reconstruction, expansion, operation, improvement, or
25 equipping of such facilities.

26 (5) The amount of state assistance provided under the Convention

1 Center Facility Financing Assistance Act shall be limited to a designated
2 portion of state sales tax revenue collected by retailers and operators
3 doing business at such facilities on sales at such facilities, state
4 sales tax revenue collected on primary and secondary box office sales of
5 admissions to such facilities, and state sales tax revenue collected by
6 associated hotels and nearby retailers.

7 Sec. 17. Section 13-2603, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 13-2603 For purposes of the Convention Center Facility Financing
10 Assistance Act:

11 (1) Associated hotel means any publicly or privately owned facility
12 in which the public may, for a consideration, obtain sleeping
13 accommodations and which is located, in whole or in part, within six
14 hundred yards of an eligible facility, measured from any point of the
15 exterior perimeter of the eligible facility but not from any parking
16 facility or other structure, except that if the eligible facility is
17 within six hundred yards of the State Capitol, the area used in
18 determining associated hotels shall be one or more areas selected by the
19 applicant which aggregate the same total amount of square footage that
20 such area would have contained had the eligible facility not been within
21 six hundred yards of the State Capitol. The area used in determining
22 associated hotels shall be depicted on a map submitted pursuant to
23 section 13-2605;

24 (2) Board means a board consisting of the Governor, the State
25 Treasurer, the chairperson of the Nebraska Investment Council, the
26 chairperson of the Nebraska State Board of Public Accountancy, and a
27 professor of economics on the faculty of a state postsecondary
28 educational institution appointed to a two-year term on the board by the
29 Coordinating Commission for Postsecondary Education. For administrative
30 and budget purposes only, the board shall be considered part of the
31 Department of Revenue;

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

3 (4) Convention and meeting center facility means a temperature-
4 controlled building and personal property primarily used as a convention
5 and meeting center, including an auditorium, an exhibition hall, a
6 facility for onsite food preparation and serving, an onsite, directly
7 connected parking facility for the use of the convention and meeting
8 center facility, a nearby parking facility for the use of the convention
9 and meeting center facility, and an onsite administrative office of the
10 convention and meeting center facility;

11 (5)(a) Eligible facility means any publicly owned convention and
12 meeting center facility approved for state assistance on or before June
13 1, 2007, any publicly owned sports arena facility attached to such
14 convention and meeting center facility, or any publicly ~~or privately~~
15 owned convention and meeting center facility or publicly ~~or privately~~
16 owned sports arena facility acquired, constructed, improved, or equipped
17 after June 1, 2007; and

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

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

25 (7) Nearby parking facility means any parking lot, parking garage,
26 or other parking structure that is not directly connected to a convention
27 and meeting center facility but which is located, in whole or in part,
28 within six hundred yards of a convention and meeting center facility,
29 measured from any point of the exterior perimeter of such facility but
30 not from any other parking facility or other structure;

31 (8) Nearby retailer means a retailer as defined in section

1 77-2701.32 that is located, in whole or in part, within six hundred yards
2 of an eligible facility, measured from any point of the exterior
3 perimeter of the eligible facility but not from any parking facility or
4 other structure, except that if the eligible facility is within six
5 hundred yards of the State Capitol, the area used in determining nearby
6 retailers shall be one or more areas selected by the applicant which
7 aggregate the same total amount of square footage that such area would
8 have contained had the eligible facility not been within six hundred
9 yards of the State Capitol. The area used in determining nearby retailers
10 shall be depicted on a map submitted pursuant to section 13-2605;

11 (9) (8) Political subdivision means any local governmental body
12 formed and organized under state law and any joint entity or joint public
13 agency created under state law to act on behalf of political subdivisions
14 which has statutory authority to issue general obligation bonds;

15 (10) (9) Revenue bond means any bond or refunding bond issued by a
16 political subdivision which is limited or special rather than a general
17 obligation bond of the political subdivision and which is not payable
18 from the proceeds of an ad valorem tax; and

19 (11) (10) Sports arena facility means any enclosed temperature-
20 controlled building primarily used for competitive sports, including
21 arenas, dressing and locker facilities, concession areas, parking
22 facilities, and onsite administrative offices connected with operating
23 the facilities.

24 Sec. 18. Section 13-2604, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 13-2604 Any political subdivision that has acquired, constructed,
27 improved, or equipped or has approved a ~~general obligation~~ bond issue to
28 acquire, construct, improve, or equip eligible facilities may apply to
29 the board for state assistance. The state assistance shall be used:

30 (1) To pay back amounts expended or borrowed through one or more
31 issues of bonds to be expended by the political subdivision to acquire,

1 construct, improve, repair, replace, and equip any eligible facilities
2 until repayment in full of the amounts expended or borrowed by the
3 political subdivision, including the principal of and interest on bonds,
4 for all of its eligible facilities;

5 (2) To pay for capital improvements to any eligible facilities; and

6 (3) To acquire, construct, improve, repair, replace, and equip
7 nearby parking facilities.

8 Sec. 19. Section 13-2605, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 13-2605 (1) All applications for state assistance under the
11 Convention Center Facility Financing Assistance Act shall be in writing
12 and shall include a certified copy of the approving action of the
13 governing body of the applicant describing the proposed eligible facility
14 and the anticipated financing.

15 (2) The application shall contain:

16 (a) A description of the proposed financing of the eligible
17 facility, including the estimated principal and interest requirements for
18 the bonds proposed to be issued in connection with the eligible facility
19 or the amounts necessary to repay the original investment by the
20 applicant in the eligible facility;

21 (b) Documentation of local financial commitment to support the
22 project, including all public and private resources pledged or committed
23 to the project;~~and~~

24 (c) A map identifying the area to be used in determining associated
25 hotels and nearby retailers; and

26 (d) (e) Any other project information deemed appropriate by the
27 board.

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

31 (4) Any state assistance received pursuant to the act shall be used

1 only for public purposes.

2 (5) Approval of an application for state assistance by the board
3 after the operative date of this section pursuant to section 13-2607
4 shall establish the area to be used for determining associated hotels and
5 nearby retailers as the aggregate area depicted in the map accompanying
6 the application for state assistance as submitted pursuant to subdivision
7 (2)(c) of this section.

8 (6) (5) Each political subdivision that had an application for state
9 assistance approved prior to the operative date of this section October
10 1, 2016, shall submit a map to the Department of Revenue showing the area
11 that lies within six hundred yards of the eligible facility as such area
12 is described in subdivisions subdivision (1) and (8) of section 13-2603.
13 The department shall approve such area if it satisfies the requirements
14 of subdivisions subdivision (1) and (8) of section 13-2603.

15 Sec. 20. Section 13-2609, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 13-2609 (1) If an application is approved, the Tax Commissioner
18 shall:

19 (a) Audit or review audits of the approved convention and meeting
20 center facility, sports arena facility, ~~or~~ associated hotel, or nearby
21 retailer to determine the state sales tax revenue collected by retailers
22 and operators doing business at such facilities on sales at such
23 facilities, state sales tax revenue collected on primary and secondary
24 box office sales of admissions to such facilities, and state sales tax
25 revenue collected by associated hotels and nearby retailers; and

26 (b) Certify annually the amount of state sales tax revenue collected
27 by retailers and operators doing business at such facilities on sales at
28 such facilities, state sales tax revenue collected on primary and
29 secondary box office sales of admissions to such facilities, and state
30 sales tax revenue collected by associated hotels and nearby retailers, to
31 the State Treasurer.

1 (2) State sales tax revenue collected by retailers and operators
2 that are not eligible facilities but are doing business at eligible
3 facilities shall be reported on informational returns developed by the
4 Department of Revenue and provided to any such retailers and operators by
5 the eligible facility. The informational returns shall be submitted to
6 the department by the retailer or operator by the twentieth day of the
7 month following the month the sales taxes are collected. The Tax
8 Commissioner shall use the data from the informational returns and sales
9 tax returns of eligible facilities, ~~and~~ associated hotels, and nearby
10 retailers to determine the appropriate amount of state sales tax revenue.

11 (3) Changes made to the Convention Center Facility Financing
12 Assistance Act by Laws 2007, LB 551, shall apply to state sales tax
13 revenue collected commencing on July 1, 2006. Changes made to the
14 Convention Center Facility Financing Assistance Act by this legislative
15 bill shall apply to state sales tax revenue collected commencing on July
16 1, 2023.

17 Sec. 21. Section 13-2610, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 13-2610 (1) Upon the annual certification under section 13-2609, the
20 State Treasurer shall transfer after the audit the amount certified to
21 the Convention Center Support Fund. The Convention Center Support Fund is
22 created. Transfers may be made from the fund to the General Fund at the
23 direction of the Legislature. Any money in the Convention Center Support
24 Fund available for investment shall be invested by the state investment
25 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
26 State Funds Investment Act.

27 (2)(a) It is the intent of the Legislature to appropriate from the
28 fund to any political subdivision for which an application for state
29 assistance under the Convention Center Facility Financing Assistance Act
30 has been approved an amount not to exceed (i) seventy percent of the
31 state sales tax revenue collected by retailers and operators doing

1 business at such facilities on sales at such facilities, state sales tax
2 revenue collected on primary and secondary box office sales of admissions
3 to such facilities, and state sales tax revenue collected by associated
4 hotels and nearby retailers, (ii) one hundred fifty million dollars for
5 any one approved project, or (iii) the total cost of acquiring,
6 constructing, improving, repairing, replacing, or equipping the eligible
7 facilities of the political subdivision facility. State assistance shall
8 not be used for an operating subsidy.

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

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

26 (b) Each area with a high concentration of poverty that has been
27 distributed funds under subdivision (3)(a) of this section shall
28 establish a development fund and form a committee which shall identify
29 and research potential projects to be completed in the area with a high
30 concentration of poverty or in an area within close geographic proximity
31 of such area if the project would have a significant or demonstrable

1 impact on such area and make final determinations on the use of the funds
2 received for such projects.

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

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

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

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

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

14 (e) For any committee formed under subdivision (3)(b) of this
15 section:

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

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

22 (f) Each recipient of funding from a committee formed under
23 subdivision (3)(b) of this section shall submit an itemized report to
24 such committee on the use of such funds. A recipient shall not be
25 eligible to receive funding for more than three consecutive years unless
26 such recipient is able to justify continued funding based on the
27 following criteria:

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

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

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

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

3 (v) The recipient's sustainability plan.

4 (g) On or before July 1, 2022, and on or before July 1 of each year
5 thereafter, a committee formed under subdivision (3)(b) of this section
6 shall electronically submit a report to the Legislature which includes:

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

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

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

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

13 (h) For purposes of this subsection, an area with a high
14 concentration of poverty means an area within the corporate limits of a
15 city of the metropolitan class consisting of one or more contiguous
16 census tracts, as determined by the most recent federal decennial census,
17 which contain a percentage of persons below the poverty line of greater
18 than thirty percent, and all census tracts contiguous to such tract or
19 tracts, as determined by the most recent federal decennial census.

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

25 (i) For investment in the construction of qualified low-income
26 housing projects as defined in 26 U.S.C. 42, including qualified projects
27 receiving Nebraska affordable housing tax credits under the Affordable
28 Housing Tax Credit Act; or

29 (ii) If there are no such qualified low-income housing projects as
30 defined in 26 U.S.C. 42 being constructed or expected to be constructed
31 within the political subdivision, for investment in areas with a high

1 concentration of poverty to assist with low-income housing needs.

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

10 (5) State assistance to the political subdivision shall no longer be
11 available upon the retirement of the bonds issued to acquire, construct,
12 improve, repair, replace, or equip all of the political subdivision's
13 facilities facility or any subsequent bonds that refunded the original
14 issue or when state assistance reaches the amount determined under
15 subdivision (2)(a) of this section, whichever comes first.

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

28 (7) Any municipality that has applied for and received a grant of
29 assistance under the Civic and Community Center Financing Act may not
30 receive state assistance under the Convention Center Facility Financing
31 Assistance Act.

1 Sec. 22. Section 13-2611, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 13-2611 (1) The applicant political subdivision may issue from time
4 to time its bonds and refunding bonds to finance and refinance the
5 acquisition, construction, improving, repairing, replacing, and equipping
6 of eligible facilities and appurtenant public facilities that are a part
7 of the same project or projects. The bonds may be sold by the applicant
8 in such manner and for such price as the applicant determines, at a
9 discount, at par, or at a premium, at private negotiated sale or at
10 public sale, after notice published prior to the sale in a legal
11 newspaper having general circulation in the political subdivision or in
12 such other medium of publication of notice of sale as the applicant deems
13 appropriate. The bonds shall have a stated maturity of forty ~~thirty~~ years
14 or less and shall bear interest at such rate or rates and otherwise be
15 issued in accordance with the respective procedures and with such other
16 terms and provisions as are established, permitted, or authorized by
17 applicable state laws and home rule charters for the type of bonds to be
18 issued. Such bonds may be secured as to payment in whole or in part by a
19 pledge, as shall be determined by the applicant, from the income,
20 proceeds, and revenue of the eligible facilities financed with proceeds
21 of such bonds, from the income, proceeds, and revenue of any of its
22 eligible facilities, or from its revenue and income, including its sales,
23 use, or occupation tax revenue, fees, appropriations, or receipts, as may
24 be determined by the applicant. The applicant may further secure the
25 bonds by a mortgage or deed of trust encumbering all or any portion of
26 the eligible facilities and by a bond insurance policy or other credit
27 support facility. No general obligation bonds, except refunding bonds,
28 shall be issued until authorized by greater than fifty percent of the
29 applicant's electors voting on the question as to their issuance at any
30 election as defined in section 32-108. The face of the bonds shall
31 plainly state that the bonds and the interest thereon shall not

1 constitute nor give rise to an indebtedness, obligation, or pecuniary
2 liability of the state nor a charge against the general credit, revenue,
3 or taxing power of the state. Bonds of the applicant are declared to be
4 issued for an essential public and governmental purpose and, together
5 with interest thereon and income therefrom, shall be exempt from all
6 state income taxes.

7 (2) All payments to political subdivisions under the Convention
8 Center Facility Financing Assistance Act are made subject to specific
9 appropriation for such purpose. Nothing in the act precludes the
10 Legislature from amending or repealing the act at any time.

11 Sec. 23. Section 13-2612, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 13-2612 The board shall not accept applications for assistance under
14 the Convention Center Facility Financing Assistance Act after December
15 31, 2030 ~~2012~~.

16 Sec. 24. Section 13-2706, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 13-2706 (1) Except as provided in subsection (2) of this section for
19 a city of the primary class, any municipality that has applied for and
20 received a grant of assistance under the Sports Arena Facility Financing
21 Assistance Act shall not receive state assistance under the Civic and
22 Community Center Financing Act for the same project for which the grant
23 was awarded under the Sports Arena Facility Financing Assistance Act.

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

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

31 (4) From July 1, 2023, to June 30, 2024, a municipality shall be

1 eligible for a grant of assistance under the Civic and Community Center
2 Financing Act only if such municipality (a) partners with a certified
3 creative district and (b) is not prohibited from receiving a grant of
4 assistance under subsection (1), (2), or (3) of this section.
5 Notwithstanding the limitations on the amount of grants of assistance in
6 section 13-2705, the department may award grants of assistance to
7 qualifying municipalities in amounts set by the Nebraska Arts Council,
8 which shall not be less than one hundred thousand dollars. The department
9 shall coordinate with the Nebraska Arts Council for purposes of setting
10 such amounts ~~amount of any grant of assistance for a municipality~~
11 ~~partnering with a certified creative district shall not be less than one~~
12 ~~hundred thousand dollars or more than two hundred fifty thousand dollars,~~
13 ~~regardless of the population of the municipality.~~ For purposes of this
14 subsection, certified creative district means a creative district
15 certified pursuant to subdivision (5) of section 82-312. After June 30,
16 2024, this subsection no longer applies.

17 (5) Any municipality eligible for a grant of assistance as provided
18 in this section may apply for a grant of assistance from the fund. Any
19 tribal government may apply for a grant of assistance from the fund.
20 Application shall be made on forms developed by the department.

21 Sec. 25. Section 13-3102, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 13-3102 For purposes of the Sports Arena Facility Financing
24 Assistance Act:

25 (1) Applicant means a political subdivision; ÷

26 ~~(a) A political subdivision; or~~

27 ~~(b) A political subdivision and nonprofit organization that jointly~~
28 ~~submit an application under the act;~~

29 (2) Board means a board consisting of the Governor, the State
30 Treasurer, the chairperson of the Nebraska Investment Council, the
31 chairperson of the Nebraska State Board of Public Accountancy, and a

1 professor of economics on the faculty of a state postsecondary
2 educational institution appointed to a two-year term on the board by the
3 Coordinating Commission for Postsecondary Education. For administrative
4 and budget purposes only, the board shall be considered part of the
5 Department of Revenue;

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

8 (4) Concert venue means any enclosed, temperature-controlled
9 building that is primarily used for live performances with an indoor
10 capacity of at least two thousand two hundred fifty but no more than
11 three thousand five hundred persons;

12 (5) (4) Court means a rectangular hard surface primarily used
13 indoors for competitive sports, including, but not limited to,
14 basketball, volleyball, or tennis;

15 (6) (5) Date that the project commenced means the date when a
16 project starts as specified by a contract, resolution, or formal public
17 announcement;

18 (7) (6) Economic redevelopment area means an area in the State of
19 Nebraska in which:

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

25 (b) The average poverty rate in the area is twenty percent or more
26 for the federal census tract in the area;

27 (8) (7) Eligible sports arena facility means:

28 (a) Any publicly owned, enclosed, and temperature-controlled
29 building primarily used for sports that has a permanent seating capacity
30 of at least three thousand but no more than seven thousand seats and in
31 which initial occupancy occurs on or after July 1, 2010, including

1 stadiums, arenas, dressing and locker facilities, concession areas,
2 parking facilities, ~~nearby parking facilities for the use of the eligible~~
3 ~~sports arena facility,~~ and onsite administrative offices connected with
4 operating the facilities;

5 (b) Any publicly owned racetrack enclosure licensed by the State
6 Racing and Gaming Commission in which initial occupancy occurs on or
7 after July 1, 2010, including concession areas, parking facilities, and
8 onsite administrative offices connected with operating the racetrack;~~and~~

9 (c) Any publicly owned sports complex, including concession areas,
10 parking facilities, and onsite administrative offices connected with
11 operating the sports complex;~~and~~

12 (d) Any privately owned concert venue, including stages, dressing
13 rooms, concession areas, parking facilities, lobby areas, and onsite
14 administrative offices used in operating the concert venue;

15 (9) ~~(8)~~ General obligation bond means any bond or refunding bond
16 issued by a political subdivision and which is primarily payable from the
17 proceeds of an ad valorem tax;

18 (10) ~~(9)~~ Increase in state sales tax revenue means the amount of
19 state sales tax revenue collected by a nearby retailer during the fiscal
20 year for which state assistance is calculated minus the amount of state
21 sales tax revenue collected by the nearby retailer in the fiscal year
22 that ended immediately preceding the project completion date of the
23 eligible sports arena facility, except that the amount of state sales tax
24 revenue of a nearby retailer shall not be less than zero;

25 (11) ~~(10)~~ Multipurpose field means a rectangular field of grass or
26 synthetic turf which is primarily used for competitive field sports,
27 including, but not limited to, soccer, football, flag football, lacrosse,
28 or rugby;

29 (12) ~~(11)~~ Nearby parking facility means any publicly owned parking
30 lot, parking garage, or other parking structure that (a) ~~is not directly~~
31 ~~connected to an eligible sports arena facility but which is located, in~~

1 whole or in part, within seven hundred yards of an eligible sports arena
2 facility described in subdivision (8)(a) or (8)(d) of this section,
3 measured from any point of the exterior perimeter of such facility but
4 not from any other parking facility or other structure and (b) is not
5 directly connected to such eligible sports arena facility. A nearby
6 parking facility located within seven hundred yards of an eligible sports
7 arena facility described in subdivision (8)(d) of this section must also
8 be located in a city of the first class;

9 (13) (12) Nearby retailer means a retailer as defined in section
10 77-2701.32 that is located within the program area. The term includes a
11 subsequent owner of a nearby retailer operating at the same location;

12 (14) (13) New state sales tax revenue means:

13 (a) For any eligible sports arena facility that is not a sports
14 complex:

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

24 (ii) The increase in state sales tax revenue that (A) is collected
25 by a nearby retailer that commenced collecting state sales tax prior to
26 twenty-four months prior to the project completion date of the eligible
27 sports arena facility and (B) is sourced under sections 77-2703.01 to
28 77-2703.04 to the program area; or

29 (b) For any eligible sports arena facility that is a sports complex,
30 one hundred percent of the state sales tax revenue that (i) is collected
31 by a nearby retailer that commenced collecting state sales tax during the

1 period of time beginning on the date that the project commenced and
2 ending forty-eight months after the project completion date of the
3 eligible sports arena facility and (ii) is sourced under sections
4 77-2703.01 to 77-2703.04 to the program area;

5 (15) (14) Political subdivision means (a) any city, village, or
6 county or (b) a joint entity formed under the Interlocal Cooperation Act
7 which includes a city, village, or county as a member;

8 (16) (15) Program area means:

9 (a) For any eligible sports arena facility that is not a sports
10 complex:

11 (i) For applications for state assistance submitted prior to October
12 1, 2016, the area that is located within six hundred yards of an eligible
13 sports arena facility, measured from any point of the exterior perimeter
14 of the facility but not from any parking facility or other structure; or

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

21 (A) It avoids as much of the unbuildable property as is practical;
22 and

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

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

30 Approval of an application for state assistance by the board
31 pursuant to section 13-3106 shall establish the program area as that area

1 depicted in the map accompanying the application for state assistance as
2 submitted pursuant to subdivision ~~(1)(b)~~ ~~(2)(c)~~ of section 13-3104;

3 ~~(17)~~ ~~(16)~~ Project completion date means:

4 (a) For projects involving the acquisition or construction of a
5 publicly owned an eligible sports arena facility, the date of initial
6 occupancy of the facility following the completion of such acquisition or
7 construction; or

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

10 ~~(18)~~ ~~(17)~~ Revenue bond means any bond or refunding bond issued by a
11 political subdivision which is limited or special rather than a general
12 obligation bond of the political subdivision and which is not payable
13 from the proceeds of an ad valorem tax;

14 ~~(19)~~ ~~(18)~~ Sports complex means a facility that:

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

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

17 (c) Contains at least:

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

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

22 (iii) Four separate sports venues if such facility is located (A) in
23 a city of the first class, city of the second class, or village, (B)
24 within a county but outside the corporate limits of any city or village,
25 (C) in an economic redevelopment area, or (D) in an opportunity zone
26 designated pursuant to the federal Tax Cuts and Jobs Act, Public Law
27 115-97;

28 ~~(20)~~ ~~(19)~~ Sports venue includes, but is not limited to:

29 (a) A baseball field;

30 (b) A softball field;

31 (c) A multipurpose field;

- 1 (d) An outdoor stadium primarily used for competitive sports;
2 (e) An outdoor arena primarily used for competitive sports; or
3 (f) An enclosed, temperature-controlled building primarily used for
4 competitive sports. If any such building contains more than one
5 multipurpose field, court, swimming pool, or other facility primarily
6 used for competitive sports, then each such multipurpose field, court,
7 swimming pool, or facility shall count as a separate sports venue; and

8 (21) ~~(20)~~ Unbuildable property means any real property that is
9 located in a floodway, an environmentally protected area, a right-of-way,
10 or a brownfield site as defined in 42 U.S.C. 9601 that the political
11 subdivision determines is not suitable for the construction or location
12 of residential, commercial, or other buildings or facilities.

13 Sec. 26. Section 13-3103, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 13-3103 (1) Any applicant may apply to the board for state
16 assistance if that has (a) the applicant has acquired, constructed,
17 improved, or equipped a publicly owned eligible sports arena facility,
18 (b) the applicant has approved a revenue bond issue or a general
19 obligation bond issue to acquire, construct, improve, or equip a publicly
20 owned eligible sports arena facility, or (c) the applicant has adopted a
21 resolution authorizing the applicant to pursue a general obligation bond
22 issue to acquire, construct, improve, or equip a publicly owned an
23 eligible sports arena facility, or (d) a building permit has been issued
24 within the applicant's jurisdiction for an eligible sports arena facility
25 that is a privately owned concert venue ~~may apply to the board for state~~
26 ~~assistance.~~

27 (2) Except as provided in subsection (3) of this section, the The
28 state assistance shall only be used by the applicant to pay back amounts
29 expended or borrowed through one or more issues of bonds to be expended
30 by the applicant to acquire, construct, improve, or equip a publicly
31 owned the eligible sports arena facility ~~or and to acquire, construct,~~

1 ~~improve, or equip~~ nearby parking facility facilities.

2 (3) For an eligible sports arena facility that is a privately owned
3 concert venue, the state assistance shall only be used by the applicant
4 (a) to pay back amounts expended or borrowed through one or more issues
5 of bonds to be expended by the applicant to acquire, construct, improve,
6 or equip a nearby parking facility or (b) to promote arts and cultural
7 events which are open to or made available to the general public.

8 (4) ~~(3)~~ For applications for state assistance approved on or after
9 October 1, 2016, (a) no more than fifty percent of the final cost of the
10 publicly owned eligible sports arena facility or nearby parking facility
11 project shall be funded by state assistance received pursuant to section
12 13-3108 and (b) no more than ten years of funding for promotion of the
13 arts and cultural events shall be paid by state assistance received
14 pursuant to section 13-3108.

15 Sec. 27. Section 13-3104, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 13-3104 (1) All applications for state assistance under the Sports
18 Arena Facility Financing Assistance Act shall be in writing and shall
19 include (a) a certified copy of the approving action of the governing
20 body of the applicant describing the proposed project for which state
21 assistance is requested and the anticipated financing and (b) a map
22 identifying the program area, including any unbuildable property within
23 the program area or taken into account in adjusting the program area as
24 described in subdivision (16)(a)(ii) of section 13-3102.

25 (2) Except as provided in subsection (3) of this section, the The
26 application shall contain:

27 (a) A description of the ~~proposed~~ financing of the project,
28 including the estimated principal and interest requirements for the bonds
29 proposed to be issued or issued in connection with the improvements
30 project or the amounts necessary to repay the original investment by the
31 applicant in the improvements project;

1 (b) Documentation of local financial commitment to support the
2 project, including all public and private resources pledged or committed
3 to the project and including a copy of any operating agreement or lease
4 with substantial users of the eligible sports arena facility or nearby
5 parking facility; and

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

10 ~~(c) (d)~~ Any other project information deemed appropriate by the
11 board.

12 (3) If the state assistance will be used to provide funding for
13 promotion of the arts and cultural events, the application shall contain:

14 (a) A detailed description of the programs contemplated and how such
15 programs will be in furtherance of the applicant's public use or public
16 purpose if such funds are to be expended through one or more private
17 organizations; and

18 (b) Any other program information deemed appropriate by the board.

19 ~~(4) (3)~~ Upon receiving an application for state assistance, the
20 board shall review the application and notify the applicant of any
21 additional information needed for a proper evaluation of the application.

22 ~~(5) (4)~~ Any state assistance received pursuant to the act shall be
23 used only for the public purposes of the political subdivision that
24 applied for such assistance.

25 Sec. 28. Section 13-3108, Reissue Revised Statutes of Nebraska, is
26 amended to read:

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

31 (2)(a) Upon receiving the certification described in subsection (3)

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

3 (b) Upon receiving the quarterly certification described in
4 subsection (4) of section 13-3107, the State Treasurer shall transfer the
5 amount certified to the fund.

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

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

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

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

1 (6) The total amount of state assistance approved for a project an
2 eligible sports arena facility shall not exceed one hundred million
3 dollars.

4 (7)(a) Except as provided in subdivision (7)(b) of this section,
5 state (7) State assistance to the political subdivision shall no longer
6 be available upon the retirement of the bonds issued to acquire,
7 construct, improve, or equip the eligible sports arena facility or nearby
8 parking facility or any subsequent bonds that refunded the original issue
9 or when state assistance reaches the amount determined under subsection
10 (6) of this section, whichever comes first.

11 (b) If the state assistance will be used to provide funding for
12 promotion of the arts and cultural events, such state assistance to the
13 political subdivision shall no longer be available after ten years of
14 funding or when state assistance reaches the amount determined under
15 subsection (6) of this section, whichever comes first.

16 (8) State assistance shall not be used for an operating subsidy for
17 any publicly owned eligible sports arena facility or nearby parking
18 facility.

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

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

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

31 (10) Except as provided in subsection (11) of this section for a

1 city of the primary class, any municipality that has applied for and
2 received a grant of assistance under the Civic and Community Center
3 Financing Act shall not receive state assistance under the Sports Arena
4 Facility Financing Assistance Act for the same project for which the
5 grant was awarded under the Civic and Community Center Financing Act.

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

10 Sec. 29. Section 13-3109, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 13-3109 (1) A political subdivision that applies for state
13 assistance under the Sports Arena Facility Financing Assistance Act may
14 issue from time to time its bonds and refunding bonds to finance and
15 refinance the acquisition, construction, improving, and equipping of
16 publicly owned eligible sports arena facilities and nearby parking
17 facilities. The bonds may be sold by the political subdivision in such
18 manner and for such price as the political subdivision determines, at a
19 discount, at par, or at a premium, at private negotiated sale or at
20 public sale, after notice published prior to the sale in a legal
21 newspaper having general circulation in the political subdivision or in
22 such other medium of publication as the political subdivision deems
23 appropriate. The bonds shall have a stated maturity of twenty years or
24 less and shall bear interest at such rate or rates and otherwise be
25 issued in accordance with the respective procedures and with such other
26 terms and provisions as are established, permitted, or authorized by
27 applicable state laws and home rule charters for the type of bonds to be
28 issued. Such bonds may be secured as to payment in whole or in part by a
29 pledge, as shall be determined by the political subdivision, from the
30 income, proceeds, and revenue of the eligible sports arena facilities or
31 nearby parking facilities financed with proceeds of such bonds, from the

1 income, proceeds, and revenue of any of its eligible sports arena
2 facilities or nearby parking facilities, or from its revenue and income,
3 including its sales, use, or occupation tax revenue, fees, or receipts,
4 as may be determined by the political subdivision. The political
5 subdivision may further secure the bonds by a mortgage or deed of trust
6 encumbering all or any portion of the publicly owned eligible sports
7 arena facilities or nearby parking facilities and by a bond insurance
8 policy or other credit support facility. No general obligation bonds,
9 except refunding bonds, shall be issued pursuant to this section until
10 authorized by greater than fifty percent of the political subdivision's
11 electors voting on the question as to their issuance at any election as
12 defined in section 32-108. The face of the bonds shall plainly state that
13 the bonds and the interest thereon shall not constitute nor give rise to
14 an indebtedness, obligation, or pecuniary liability of the state nor a
15 charge against the general credit, revenue, or taxing power of the state.
16 Bonds of the political subdivision are declared to be issued for an
17 essential public and governmental purpose and, together with interest
18 thereon and income therefrom, shall be exempt from all state income
19 taxes.

20 (2) All payments to political subdivisions under the Sports Arena
21 Facility Financing Assistance Act are made subject to specific
22 appropriation for such purpose.

23 Sec. 52. Section 77-1631, Revised Statutes Cumulative Supplement,
24 2022, is amended to read:

25 77-1631 For purposes of the Property Tax Request Act:

26 (1) Allowable growth percentage means a percentage equal to the sum
27 of (a) two percent plus (b) the political subdivision's real growth
28 percentage;

29 (2) Excess value means an amount equal to the assessed value of the
30 real property included in a tax increment financing project minus the
31 redevelopment project valuation for such real property;

1 (3) Property tax request means the total amount of property taxes
2 requested to be raised for a political subdivision through the levy
3 imposed pursuant to section 77-1601, excluding the amount to be levied
4 for the payment of principal or interest on bonds issued or authorized to
5 be issued by a school district;

6 (4) Real growth percentage means the percentage obtained by dividing
7 (a) the political subdivision's real growth value by (b) the political
8 subdivision's total real property valuation from the prior year;

9 (5) Real growth value means and includes:

10 (a) The increase in a political subdivision's real property
11 valuation from the prior year to the current year due to (i) improvements
12 to real property as a result of new construction and additions to
13 existing buildings, (ii) any other improvements to real property which
14 increase the value of such property, (iii) annexation of real property by
15 the political subdivision, and (iv) a change in the use of real property;
16 and

17 (b) The annual increase in the excess value for any tax increment
18 financing project located in the political subdivision;

19 (6) Redevelopment project valuation has the same meaning as in
20 section 18-2103; and

21 (7) Tax increment financing project means a redevelopment project as
22 defined in section 18-2103 that is financed through the division of taxes
23 as provided in section 18-2147.

24 Sec. 53. Section 77-1633, Revised Statutes Cumulative Supplement,
25 2022, is amended to read:

26 77-1633 (1) For purposes of this section, political subdivision
27 means any county, city, school district, or community college.

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

31 (a) A public hearing is held and notice of such hearing is provided

1 in compliance with subsection (3) of this section; and

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

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

16 (b) At least one elected official from each participating political
17 subdivision shall attend the joint public hearing. An elected official
18 may be the designated representative from a participating political
19 subdivision. The presence of a quorum or the participation of elected
20 officials at the joint public hearing does not violate the Open Meetings
21 Act.

22 (c) ~~(b)~~ The joint public hearing shall be held on or after September
23 14 ~~17~~ and prior to September 24 ~~29~~ and before any of the participating
24 political subdivisions file their adopted budget statement pursuant to
25 section 13-508.

26 (d) ~~(e)~~ The joint public hearing shall be held after 6 p.m. local
27 time on the relevant date.

28 (e) ~~(d)~~ The joint public hearing shall be organized by the county
29 clerk or his or her designee. At the joint public hearing, the designated
30 representative of each political subdivision shall give a brief
31 presentation on the political subdivision's intent to increase its

1 property tax request by more than the allowable growth percentage and the
2 effect of such request on the political subdivision's budget. The
3 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 ~~(f)~~ Any member of the public shall be allowed to speak at the
23 joint public hearing and shall be given a reasonable amount of time to do
24 so.

25 ~~(g)~~ Notice of the joint public hearing shall be provided:

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

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

1 inhabitants; and

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

4 (h) ~~(g)~~ Each political subdivision that participates in the joint
5 public hearing shall electronically send the information prescribed in
6 subdivision ~~(3)(i)~~ ~~(3)(h)~~ of this section to the county assessor ~~clerk~~ by
7 September ~~4~~ 5. The county clerk shall notify ~~transmit the information to~~
8 the county assessor of the date, time, and location of the joint public
9 hearing no later than September ~~4~~ 10. The county clerk shall notify each
10 participating political subdivision of the date, time, and location of
11 the joint public hearing. The county assessor shall send the information
12 required to be included on the postcards pursuant to subdivision ~~(3)(i)~~
13 ~~(3)(h)~~ of this section to a printing service designated by the county
14 board. The initial cost for printing the postcards shall be paid from the
15 county general fund. Such postcards shall be mailed at least seven
16 calendar days before the joint public hearing. The cost of creating and
17 mailing the postcards, including staff time, materials, and postage,
18 shall be charged proportionately to the political subdivisions
19 participating in the joint public hearing based on the total number of
20 parcels in each participating political subdivision. Each participating
21 political subdivision shall also maintain a prominently displayed and
22 easily accessible link on the home page of the political subdivision's
23 website to the political subdivision's proposed budget, except that this
24 requirement shall not apply if the political subdivision is a county with
25 a population of less than ten thousand inhabitants, a city with a
26 population of less than one thousand inhabitants, or, for joint public
27 hearings prior to January 1, 2024, a school district.

28 (i) ~~(h)~~ The postcard sent under this subsection and the notice
29 posted on the county's website, if required under subdivision ~~(3)(g)(ii)~~
30 ~~(3)(f)(ii)~~ of this section, and published in the newspaper shall include
31 the date, time, and location for the joint public hearing, a listing of

1 and telephone number for each political subdivision that will be
2 participating in the joint public hearing, and the amount of each
3 participating political subdivision's property tax request. The postcard
4 shall also contain the following information:

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

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

10 (iii) The following statement: The following political subdivisions
11 are proposing a revenue increase which would result in an overall
12 increase in property taxes in (insert current tax year). THE ACTUAL TAX
13 ON YOUR PROPERTY MAY INCREASE OR DECREASE. This notice contains estimates
14 of the tax on your property as a result of this revenue increase. These
15 estimates are calculated on the basis of the proposed (insert current tax
16 year) data. The actual tax on your property may vary from these
17 estimates.

18 (iv) The parcel number for the property;

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

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

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

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

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

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

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

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

9 (a) The name of the political subdivision;

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

11 (c) The following statements:

12 (i) The total assessed value of property differs from last year's
13 total assessed value by percent;

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

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

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

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

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

28 (6) The county clerk, or his or her designee, shall prepare a report
29 which shall include:

30 (a) ~~The~~ the names of the designated representatives of the political
31 subdivisions participating in the joint public hearing; ~~and~~

1 (b) ~~The~~ the name and address of each individual who spoke at the
2 joint public hearing, unless the address requirement is waived to protect
3 the security of the individual, and the name of any organization
4 represented by each such individual; -

5 (c) The name of each political subdivision that participated in the
6 joint public hearing;

7 (d) The real growth value and real growth percentage for each
8 participating political subdivision;

9 (e) The amount each participating political subdivision seeks to
10 increase its property tax request in excess of the allowable growth
11 percentage; and

12 (f) The number of individuals who signed in to attend the joint
13 public hearing.

14 Such report shall be delivered to the political subdivisions
15 participating in the joint public hearing within ten days after such
16 hearing.

17 Sec. 54. Section 77-1701, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 77-1701 (1) The county treasurer shall be ex officio county
20 collector of all taxes levied within the county. The county board shall
21 designate a county official to mail or otherwise deliver a statement of
22 the amount of taxes due and a notice that special assessments are due, to
23 the last-known address of the person, firm, association, or corporation
24 against whom such taxes or special assessments are assessed or to the
25 lending institution or other party responsible for paying such taxes or
26 special assessments. Such statement shall clearly indicate, for each
27 political subdivision, the levy rate and the amount of taxes due as the
28 result of principal or interest payments on bonds issued by the political
29 subdivision and shall show such rate and amount separate from any other
30 levy. ~~When Beginning with tax year 2000, when~~ taxes on real property are
31 delinquent for a prior year, the county treasurer shall indicate this

1 information on the current year tax statement in bold letters. The
2 information provided shall inform the taxpayer that delinquent taxes and
3 interest are due for the prior year or years and shall indicate the
4 specific year or years for which such taxes and interest remain unpaid.
5 The language shall read "Back Taxes and Interest Due For", followed by
6 numbers to indicate each year for which back taxes and interest are due
7 and a statement indicating that failure to pay the back taxes and
8 interest may result in the loss of the real property. Failure to receive
9 such statement or notice shall not relieve the taxpayer from any
10 liability to pay such taxes or special assessments and any interest or
11 penalties accrued thereon. In any county in which a city of the
12 metropolitan class is located, all statements of taxes shall also include
13 notice that special assessments for cutting weeds, removing litter, and
14 demolishing buildings are due.

15 (2) Notice that special assessments are due shall not be required
16 for special assessments levied by sanitary and improvement districts
17 organized under Chapter 31, article 7, except that such notice may be
18 provided by the county at the discretion of the county board or by the
19 sanitary and improvement district with the approval of the county board.

20 (3) A statement of the amount of taxes due and a notice that special
21 assessments are due shall not be required to be mailed or otherwise
22 delivered pursuant to subsection (1) of this section if the total amount
23 of the taxes and special assessments due is less than two dollars.
24 Failure to receive the statement or notice shall not relieve the taxpayer
25 from any liability to pay the taxes or special assessments but shall
26 relieve the taxpayer from any liability for interest or penalties. Taxes
27 and special assessments of less than two dollars shall be added to the
28 amount of taxes and special assessments due in subsequent years and shall
29 not be considered delinquent until the total amount is two dollars or
30 more.

31 Sec. 55. Section 77-1802, Revised Statutes Cumulative Supplement,

1 2022, is amended to read:

2 77-1802 The county treasurer shall, not less than four nor more than
3 six weeks prior to the first Monday of March in each year, make out a
4 list of all real property subject to sale and the amount of all
5 delinquent taxes against each item with an accompanying notice stating
6 that so much of such property described in the list as may be necessary
7 for that purpose will, on the first Monday of March next thereafter, be
8 sold by such county treasurer at public auction at his or her office for
9 the taxes, interest, and costs thereon. In making such list, the county
10 treasurer shall describe the property as it is described on the tax list
11 and shall include the name of the owner of record of the property, the
12 property's parcel number, if any, and the property's street address, if
13 any.

14 Sec. 56. Section 77-1818, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 77-1818 (1) The purchaser of any real property sold by the county
17 treasurer for taxes shall be entitled to a certificate in writing,
18 describing the real property so purchased, the sum paid, and the time
19 when the purchaser will be entitled to a deed, which certificate shall be
20 signed by the county treasurer in his or her official capacity and shall
21 be presumptive evidence of the regularity of all prior proceedings. Each
22 tax lien shall be shown on a single certificate. The purchaser acquires a
23 perpetual lien of the tax on the real property, and if after the taxes
24 become delinquent he or she subsequently pays any taxes levied on the
25 property, whether levied for any year or years previous or subsequent to
26 such sale, he or she shall have the same lien for them and may add them
27 to the amount paid by him or her in the purchase.

28 (2) Upon issuance of the certificate, the purchaser shall notify, by
29 personal service, the property owner of the real property that was sold
30 for taxes at the address listed for such owner in the records of the
31 county assessor. The notice shall (a) state that a certificate has been

1 issued, (b) include a brief description of the property owner's legal
2 rights to redeem the real property, (c) identify the real property by the
3 street address listed in the records of the county assessor, (d) include
4 the total amount of taxes, interest, and costs for which the property was
5 sold and a recitation that interest and fees may accrue, and (e) include
6 a prominent warning that failure to act may result in forfeiture of the
7 property after three years. The purchaser shall prove such service of
8 notice by affidavit, and such affidavit shall be filed with the
9 application for the tax deed pursuant to section 77-1837. An
10 administrative fee shall be allowed for any service of notice under this
11 subsection. The administrative fee shall be equal to the greater of one
12 hundred dollars or the actual cost incurred by the purchaser for such
13 service of notice. The amount of such fee shall be noted by the county
14 treasurer in the record opposite the real property described in the
15 notice and shall be collected by the county treasurer in case of
16 redemption for the benefit of the holder of the certificate. The
17 purchaser shall notify the county treasurer of the amount of such fee
18 within thirty days after completion of the service of notice.

19 Sec. 57. Section 77-1824, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 77-1824 The owner or occupant of any real property sold for taxes or
22 any person having a lien thereupon or interest therein may redeem the
23 same. The right of redemption expires when the purchaser files an
24 application for tax deed with the county treasurer. A redemption shall
25 not be accepted by the county treasurer, or considered valid, unless
26 received prior to the close of business on the day the application for
27 the tax deed is received by the county treasurer. Redemption shall be
28 accomplished by paying the county treasurer for the use of such purchaser
29 or his or her heirs or assigns the sum mentioned in his or her
30 certificate, with interest thereon at the rate specified in section
31 45-104.01, as such rate may from time to time be adjusted by the

1 Legislature, from the date of purchase to date of redemption, together
2 with all other taxes subsequently paid, whether for any year or years
3 previous or subsequent to the sale, and interest thereon at the same rate
4 from date of such payment to date of redemption. The amount due for
5 redemption shall include the issuance fee charged pursuant to section
6 77-1823 and the administrative fee charged pursuant to subsection (2) of
7 section 77-1818.

8 Sec. 58. Section 77-1837, Revised Statutes Cumulative Supplement,
9 2022, is amended to read:

10 77-1837 (1) At any time within nine months after the expiration of
11 three years after the date of sale of any real estate for taxes or
12 special assessments, if such real estate has not been redeemed and the
13 requirements of subsection (2) of this section have been met, the
14 purchaser or his or her assignee may apply to the county treasurer for a
15 tax deed for the real estate described in such purchaser's or assignee's
16 tax sale certificate. The county treasurer shall execute and deliver a
17 deed of conveyance for the real estate described in such tax sale
18 certificate if he or she has received the following:

19 (a) The tax sale certificate;

20 (b) The issuance fee for the tax deed and the fee of the notary
21 public or other officer acknowledging the tax deed, as required under
22 section 77-1823;

23 (c) The affidavit proving personal service of the notice required in
24 subsection (2) of section 77-1818;

25 (d) {e} For any notice provided pursuant to section 77-1832, the
26 affidavit proving service of notice, the copy of the notice, and the copy
27 of the title search required under section 77-1833; and

28 (e) {d} For any notice provided by publication pursuant to section
29 77-1834, the affidavit of the publisher, manager, or other employee of
30 the newspaper, the copy of the notice, the affidavit of the purchaser or
31 assignee, and the copy of the title search required under section

1 77-1835.

2 (2) The purchaser or his or her assignee may apply for a tax deed
3 under this section if one hundred ten percent of the assessed value of
4 the real estate described in the tax sale certificate, less the amount
5 that would be needed to redeem such real estate, is twenty-five thousand
6 dollars or less. If such requirement is not met, the purchaser or his or
7 her assignee shall foreclose the lien represented by the tax sale
8 certificate pursuant to section 77-1902.

9 (3) ~~(2)~~ The failure of the county treasurer to issue the deed of
10 conveyance if requested within the timeframe provided in subsection (1)
11 of this section shall not impair the validity of such deed if there has
12 otherwise been compliance with sections 77-1801 to 77-1863.

13 Sec. 59. Section 77-1838, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 77-1838 (1) The deed made by the county treasurer shall be under
16 the official seal of office and acknowledged by the county treasurer
17 before some officer authorized to take the acknowledgment of deeds. When
18 so executed and acknowledged, it shall be recorded in the same manner as
19 other conveyances of real estate. When recorded it shall vest in the
20 grantee and his or her heirs and assigns the title of the property
21 described in the deed, subject to any lien on real estate for special
22 assessments levied by a sanitary and improvement district which special
23 assessments have not been previously offered for sale by the county
24 treasurer.

25 (2) Within thirty days after recording of the deed, the grantee
26 shall pay the surplus to the previous owner of the property described in
27 the deed. For purposes of this subsection, the surplus shall be
28 calculated as follows:

29 (a) If the property has been sold since recording of the deed, the
30 surplus shall be equal to the amount received from such sale, minus (i)
31 the amount that would have been needed to redeem such property, (ii) the

1 amount needed to pay all encumbrances on such property, and (iii) an
2 administrative fee of five hundred dollars, which may be retained by the
3 grantee to offset the costs incurred in obtaining the deed; or

4 (b) If the property has not been sold since recording of the deed,
5 the surplus shall be equal to the assessed value of such property, minus
6 (i) the amount that would have been needed to redeem such property, (ii)
7 the amount needed to pay all encumbrances on such property, and (iii) an
8 administrative fee of five hundred dollars, which may be retained by the
9 grantee to offset the costs incurred in obtaining the deed.

10 Sec. 60. Section 77-2015, Revised Statutes Cumulative Supplement,
11 2022, is amended to read:

12 77-2015 (1) Each petitioner in a proceeding to determine
13 inheritance tax personal representative of an estate shall, upon the
14 entry of an order determining inheritance tax, if any distribution of any
15 proceeds from an estate, submit a report regarding inheritance taxes to
16 the county treasurer of the county in which the inheritance tax
17 determination was conducted. The report shall be submitted on a form
18 prescribed by the Department of Revenue and shall include the following
19 information: estate was administered.

20 (a) The amount of inheritance tax revenue generated under section
21 77-2004 and the number of persons receiving property that was subject to
22 tax under section 77-2004 and on which inheritance tax was assessed;

23 (b) The amount of inheritance tax revenue generated under section
24 77-2005 and the number of persons receiving property that was subject to
25 tax under section 77-2005 and on which inheritance tax was assessed;

26 (c) The amount of inheritance tax revenue generated under section
27 77-2006 and the number of persons receiving property that was subject to
28 tax under section 77-2006 and on which inheritance tax was assessed; and

29 (d) The number of persons who do not reside in this state and who
30 received any property that was subject to tax under section 77-2004,
31 77-2005, or 77-2006 and on which inheritance tax was assessed.

1 ~~(2) The On or before July 1, 2023, and on or before July 1 of each~~
2 ~~year thereafter, the county treasurer of each county shall compile and~~
3 ~~submit a report regarding inheritance taxes generated from January 1,~~
4 ~~2023, through June 30, 2023, to the Department of Revenue on or before~~
5 ~~August 1, 2023. Beginning July 1, 2023, the county treasurer of each~~
6 ~~county shall compile and submit a report regarding annual inheritance~~
7 ~~taxes generated from July 1 of each year through June 30 of the next~~
8 ~~year, to the Department of Revenue on or before August 1, 2024, and on or~~
9 ~~before August 1 of each year thereafter.~~ The reports shall be submitted
10 on a form prescribed by the Department of Revenue and shall include the
11 following information:

12 ~~(a) (1)~~ The amount of inheritance tax revenue generated under
13 section 77-2004 and the number of persons receiving property that was
14 subject to tax under section 77-2004 and on which inheritance tax was
15 assessed;

16 ~~(b) (2)~~ The amount of inheritance tax revenue generated under
17 section 77-2005 and the number of persons receiving property that was
18 subject to tax under section 77-2005 and on which inheritance tax was
19 assessed;

20 ~~(c) (3)~~ The amount of inheritance tax revenue generated under
21 section 77-2006 and the number of persons receiving property that was
22 subject to tax under section 77-2006 and on which inheritance tax was
23 assessed; and

24 ~~(d) (4)~~ The number of persons who do not reside in this state and
25 who received any property that was subject to tax under section 77-2004,
26 77-2005, or 77-2006 and on which inheritance tax was assessed.

27 ~~(3) On or before September 1, 2023, and on or before September 1 of~~
28 ~~each year thereafter, the Department of Revenue shall compile and~~
29 ~~aggregate such treasurer reports received from each county and make each~~
30 ~~county report and a statewide aggregate of such county reports available~~
31 ~~to the public on the Department of Revenue's website.~~

1 Sec. 77. Section 77-27,187.02, Revised Statutes Cumulative
2 Supplement, 2022, is amended to read:

3 77-27,187.02 (1) To earn the incentives set forth in the Nebraska
4 Advantage Rural Development Act, the taxpayer shall file an application
5 for an agreement with the Tax Commissioner. There shall be no new
6 applications for incentives filed under this section after December 31,
7 2027.

8 (2) The application shall contain:

9 (a) A written statement describing the full expected employment or
10 type of livestock production and the investment amount for a qualified
11 business, as described in section 77-27,189, in this state;

12 (b) Sufficient documents, plans, and specifications as required by
13 the Tax Commissioner to support the plan and to define a project; and

14 (c) An application fee of (i) one hundred dollars for an investment
15 amount of less than twenty-five thousand dollars, (ii) two hundred fifty
16 dollars for an investment amount of at least twenty-five thousand dollars
17 but less than fifty thousand dollars, and (iii) five hundred dollars for
18 an investment amount of fifty thousand dollars or more. The fee shall be
19 remitted to the State Treasurer for credit to the Nebraska Incentives
20 Fund. The application and all supporting information shall be
21 confidential except for the name of the taxpayer, the location of the
22 project, and the amounts of increased employment or investment.

23 (3)(a) The Tax Commissioner shall approve the application and
24 authorize the total amount of credits expected to be earned as a result
25 of the project if he or she is satisfied that the plan in the application
26 defines a project that (i) meets the requirements established in section
27 77-27,188 and such requirements will be reached within the required time
28 period and (ii) for projects other than livestock modernization or
29 expansion projects, is located in an eligible county, city, or village.

30 ~~(b) For applications filed in calendar year 2015, the Tax~~
31 ~~Commissioner shall not approve further applications once the expected~~

1 ~~credits from the approved projects total one million dollars.~~ For
2 applications filed in calendar year 2016 and each year thereafter, the
3 Tax Commissioner shall not approve further applications from applicants
4 described in subsection (1) of section 77-27,188 once the expected
5 credits from approved projects in this category total: For calendar years
6 2016 through 2022, one million dollars; and for calendar year 2023 and
7 each calendar year thereafter, ten million dollars ~~from approved projects~~
8 ~~from this category total one million dollars.~~ For applications filed in
9 calendar year 2016 and each year thereafter, the Tax Commissioner shall
10 not approve further applications from applicants described in subsection
11 (2) of section 77-27,188 once the expected credits from approved projects
12 in this category total: For calendar year 2016, five hundred thousand
13 dollars; for calendar years 2017 and 2018, seven hundred fifty thousand
14 dollars; for calendar years 2019, 2020, and 2021, one million dollars;
15 and for calendar year 2022 and each calendar year thereafter, ten million
16 dollars. Four hundred dollars of the application fee shall be refunded to
17 the applicant if the application is not approved because the expected
18 credits from approved projects exceed such amounts.

19 (c) Applications for benefits shall be considered separately and in
20 the order in which they are received for the categories represented by
21 subsections (1) and (2) of section 77-27,188.

22 (d) Applications shall be filed by November 1 and shall be complete
23 by December 1 of each calendar year. Any application that is filed after
24 November 1 or that is not complete on December 1 shall be considered to
25 be filed during the following calendar year.

26 (4) After approval, the taxpayer and the Tax Commissioner shall
27 enter into a written agreement. The taxpayer shall agree to complete the
28 project, and the Tax Commissioner, on behalf of the State of Nebraska,
29 shall designate the approved plans of the taxpayer as a project and, in
30 consideration of the taxpayer's agreement, agree to allow the taxpayer to
31 use the incentives contained in the Nebraska Advantage Rural Development

1 Act up to the total amount that were authorized by the Tax Commissioner
2 at the time of approval. The application, and all supporting
3 documentation, to the extent approved, shall be considered a part of the
4 agreement. The agreement shall state:

5 (a) The levels of employment and investment required by the act for
6 the project;

7 (b) The time period under the act in which the required level must
8 be met;

9 (c) The documentation the taxpayer will need to supply when claiming
10 an incentive under the act;

11 (d) The date the application was filed; and

12 (e) The maximum amount of credits authorized.

13 Sec. 86. Section 77-3506, Revised Statutes Cumulative Supplement,
14 2022, is amended to read:

15 77-3506 (1) All homesteads in this state shall be assessed for
16 taxation the same as other property, except that there shall be exempt
17 from taxation, on any homestead described in subsection (2) of this
18 section, one hundred percent of the exempt amount.

19 (2) The exemption described in subsection (1) of this section shall
20 apply to homesteads of:

21 (a) A veteran who was discharged or otherwise separated with a
22 characterization of honorable or general (under honorable conditions),
23 who is drawing compensation from the United States Department of Veterans
24 Affairs because of one hundred percent service-connected permanent
25 disability, and who is not eligible for total exemption under sections
26 77-3526 to 77-3528;

27 (b) An ~~an~~ unmarried surviving spouse of such a veteran,
28 described in subdivision (2)(a) of this section or a surviving spouse of
29 such a veteran who remarries after attaining the age of fifty-seven
30 years;

31 (c) A veteran who was discharged or otherwise separated with a

1 characterization of honorable or general (under honorable conditions),
2 who is drawing compensation from the United States Department of Veterans
3 Affairs because of one hundred percent service-connected temporary
4 disability, and who is not eligible for total exemption under sections
5 77-3526 to 77-3528, an unremarried spouse of such a veteran, or a
6 surviving spouse of such a veteran who remarries after attaining the age
7 of fifty-seven years;

8 (d) ~~(b)~~ An unremarried surviving spouse of any veteran, including a
9 veteran other than a veteran described in section 80-401.01, who was
10 discharged or otherwise separated with a characterization of honorable or
11 general (under honorable conditions) and who died because of a service-
12 connected disability or a surviving spouse of such a veteran who
13 remarries after attaining the age of fifty-seven years;

14 (e) ~~(c)~~ An unremarried surviving spouse of a serviceman or
15 servicewoman, including a veteran other than a veteran described in
16 section 80-401.01, whose death while on active duty was service-connected
17 or a surviving spouse of such a serviceman or servicewoman who remarries
18 after attaining the age of fifty-seven years; and

19 (f) ~~(d)~~ An unremarried surviving spouse of a serviceman or
20 servicewoman who died while on active duty during the periods described
21 in section 80-401.01 or a surviving spouse of such a serviceman or
22 servicewoman who remarries after attaining the age of fifty-seven years.

23 (3) Application for exemption under subdivision (2)(a) of this
24 section shall be required in every subsequent year evenly divisible by
25 five and shall include certification of the status described in
26 subdivision (2)(a) set forth in subsection (2) of this section from the
27 United States Department of Veterans Affairs. Application for exemption
28 under subdivision (2)(b), (c), (d), (e), or (f) of this section shall be
29 required annually and shall include certification of the status described
30 in subdivision (2)(b), (c), (d), (e), or (f) of this section from the
31 United States Department of Veterans Affairs, except that such

1 ~~certification of status shall only be required in every subsequent year~~
2 ~~evenly divisible by five. Such certification shall not be required in~~
3 ~~succeeding years if no change in status has occurred, except that the~~
4 ~~county assessor or the Tax Commissioner may request such certification to~~
5 ~~verify that no change in status has occurred.~~

6 Sec. 87. Section 77-3512, Revised Statutes Cumulative Supplement,
7 2022, is amended to read:

8 77-3512 (1) It shall be the duty of each owner who wants a
9 homestead exemption under section 77-3506, 77-3507, or 77-3508 to file an
10 application therefor with the county assessor of the county in which the
11 homestead is located after February 1 and on or before June 30 of each
12 year. ~~Failure to do so shall constitute a waiver of the exemption for~~
13 ~~that year, except that:~~

14 (a) ~~(1)~~ The county board of the county in which the homestead is
15 located may, by majority vote, extend the deadline for an applicant to on
16 or before July 20. An extension shall not be granted to an applicant who
17 received an extension in the immediately preceding year;

18 (b) ~~(2)~~ An owner may file a late application pursuant to section
19 77-3514.01 if he or she includes documentation of a medical condition
20 which impaired the owner's ability to file the application in a timely
21 manner; ~~and~~

22 (c) ~~(3)~~ An owner may file a late application pursuant to section
23 77-3514.01 if he or she includes a copy of the death certificate of a
24 spouse who died during the year for which the exemption is requested; ~~-~~

25 (d) A veteran qualifying for a homestead exemption under subdivision
26 (2)(a) of section 77-3506 shall only be required to file an application
27 in every subsequent year evenly divisible by five; and

28 (e) If a veteran who has been granted a homestead exemption under
29 subdivision (2)(a) of section 77-3506 dies during the five-year exemption
30 period, the surviving spouse of such veteran shall continue to receive
31 such exemption for the remainder of the five-year exemption period. After

1 the expiration of the five-year exemption period, the surviving spouse
2 shall be required to file for an exemption under subdivision (2)(b) of
3 section 77-3506 on an annual basis.

4 (2) Failure to file an application as required in subsection (1) of
5 this section shall constitute a waiver of the exemption for the year in
6 which the failure occurred.

7 Sec. 88. Section 77-3513, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 77-3513 The county assessor shall mail a notice on or before April 1
10 to claimants who are the owners of a homestead which was granted an
11 exemption under section 77-3506, 77-3507, or 77-3508 and who are required
12 to refile for such exemption in the current preceding year unless the
13 claimant has already filed the application for the current year or the
14 county assessor has reason to believe there has been a change of
15 circumstances so that the claimant no longer qualifies. The notice shall
16 include the claimant's name, the application deadlines for the current
17 year, a list of documents that must be filed with the application, and
18 the county assessor's office address and telephone number.

19 Sec. 89. Section 77-3522, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 77-3522 (1) Any person who makes any false or fraudulent claim for
22 exemption or any false statement or false representation of a material
23 fact in support of such claim or any person who knowingly assists another
24 in the preparation of any such false or fraudulent claim or enters into
25 any collusion with another by the execution of a fictitious deed or other
26 instrument for the purpose of obtaining unlawful exemption under sections
27 77-3501 to 77-3529 shall be guilty of a Class II misdemeanor and shall be
28 subject to a forfeiture of any such exemption for a period of two years
29 from the date of conviction. Any person who shall make an oath or
30 affirmation to any false or fraudulent application for homestead
31 exemption knowing the same to be false or fraudulent shall be guilty of a

1 Class I misdemeanor.

2 (2) In addition to the penalty provided in subsection (1) of this
3 section, if any person (a) files a claim for exemption as provided in
4 section 77-3506, 77-3507, or 77-3508 which is excessive due to
5 misstatements by the owner filing such claim or (b) fails to notify the
6 county assessor of a change in status of a veteran qualifying for a
7 homestead exemption under subdivision (2)(a) of section 77-3506 which
8 affected all or a portion of the exemption period, including a change in
9 rating, the death of the veteran, or a transfer of property not covered
10 by section 77-3514, the claim may be disallowed in full and, if the claim
11 has been allowed, an amount equal to the amount of taxes lawfully due
12 during the applicable exemption period but not paid by reason of such
13 unlawful and improper allowance of homestead exemption shall be due and
14 shall upon entry of the amount thereof on the books of the county
15 treasurer be a lien on such property until paid and a penalty and
16 interest on such total sum as provided by statute on delinquent ad
17 valorem taxes equal to the amount of taxes lawfully due but claimed for
18 exemption shall be assessed. Any amount paid to satisfy a lien imposed
19 pursuant to this subsection shall be paid to the county treasurer in the
20 same manner that other property taxes are paid, and the county treasurer
21 shall remit such amount to the State Treasurer for credit to the General
22 Fund. Any penalty collected pursuant to this subsection shall be retained
23 by the county in which such penalty is assessed.

24 (3) For any veteran claiming a homestead exemption under subdivision
25 (2)(a) of section 77-3506, the county assessor may revoke such exemption
26 back to the date on which the county assessor has reason to believe that
27 the exemption was improper upon notice to the veteran of the revocation.
28 The veteran may then provide evidence in favor of receiving the exemption
29 to the county assessor, and the county assessor may revise any revocation
30 based on such evidence. Any decision of the county assessor to revoke a
31 homestead exemption under this subsection may be appealed to the county

1 board of equalization within thirty days after the decision. The county
2 board of equalization may reverse or modify the revocation if there is
3 clear and convincing evidence that the veteran qualified for the
4 exemption for a particular period of time.

5 (4) Any additional taxes or penalties imposed pursuant to this
6 section may be appealed in the same manner as appeals are made under
7 section 77-3519.

8 Sec. 121. Section 82-334, Revised Statutes Cumulative Supplement,
9 2022, is amended to read:

10 82-334 (1) The Support the Arts Cash Fund is created. The fund shall
11 consist of all money credited to the fund pursuant to section 60-3,252
12 and all money transferred to the fund pursuant to section 13-3108.

13 (2) The Nebraska Arts Council shall administer and distribute the
14 Support the Arts Cash Fund. The fund shall be expended by the Nebraska
15 Arts Council (a) to provide aid to communities that designate a focus
16 area of the city or village for arts and cultural development, (b) to
17 provide money for a competitive grant program that awards a grant to any
18 creative district that meets the criteria for the competitive grant, if
19 such program exists, (c) to provide money for the competitive grant
20 program for cities of the first class, cities of the second class, and
21 villages described in section 82-335, and (d) to defray costs directly
22 related to the administration of the fund.

23 (3) All money transferred to the fund pursuant to section 13-3108
24 shall be used for the competitive grant program for cities of the first
25 class, cities of the second class, and villages described in section
26 82-335.

27 (4) Any money in the fund available for investment shall be invested
28 by the state investment officer pursuant to the Nebraska Capital
29 Expansion Act and the Nebraska State Funds Investment Act.

30 Sec. 122. Section 82-335, Revised Statutes Cumulative Supplement,
31 2022, is amended to read:

1 82-335 (1) The Nebraska Arts Council shall establish a competitive
2 grant program to award grants to cities of the first class, cities of the
3 second class, and villages as provided in this section. The grants shall
4 be awarded from funds transferred to the Support the Arts Cash Fund
5 pursuant to subdivision (9)(a) of section 13-3108.

6 (2) A city of the first class, city of the second class, or village
7 is eligible for a grant under this section if:

8 (a) The city or village has a creative district within its
9 boundaries that has a ten-year plan for integration of the arts intended
10 to catalyze economic and workforce development initiatives in such city
11 or village; and

12 (b) The city or village is not receiving state assistance under the
13 Sports Arena Facility Financing Assistance Act.

14 (3) Priority in grant funding shall go to any city of the first
15 class, city of the second class, or village described in subsection (2)
16 of this section whose project includes the partnership of a city or
17 village convention and visitors bureau or county convention and visitors
18 bureau.

19 (4) Grants under this section may fund capital assets, video
20 projection mapping, and intangible video or audio artistic expression
21 presentations. Grants shall not fund ongoing operational and personnel
22 expenses of a political subdivision or nonprofit corporation, live
23 performances, promotional or marketing efforts of the creative district,
24 legal expenses, lobbying expenses, planning expenses, architectural
25 expenses, or engineering expenses.

26 (5) Any assets acquired using grant funds shall be owned by the city
27 of the first class, city of the second class, or village receiving such
28 grant.

29 (6) Any grant awarded under this section shall be in an amount
30 determined by the Nebraska Arts Council, which shall not be less than one
31 million five hundred thousand dollars.

1 (7) For purposes of this section, creative district means a creative
2 district established pursuant to subdivision (5) of section 82-312.

3 2. On page 6, line 19, after "Nebraska" insert "or the project will
4 generate a minimum of six hundred thousand visitors per year who reside
5 outside the State of Nebraska".

6 3. Correct the operative date and repealer sections so that:

7 a. Sections 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29,
8 60, 121, and 122 added by this amendment become operative on their
9 effective date with the emergency clause;

10 b. Sections 52, 53, 54, 55, 56, 57, 58, 59, and 77 added by this
11 amendment become operative three calendar months after the adjournment of
12 this legislative session; and

13 c. Sections 86, 87, 88, and 89 added by this amendment become
14 operative on January 1, 2024.

15 4. Renumber the remaining sections and correct internal references
16 accordingly.