

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1067

Introduced by Clements, 2; Aguilar, 35; Albrecht, 17; Ballard, 21; Bosn, 25; Bostelman, 23; Brewer, 43; DeKay, 40; Dover, 19; Erdman, 47; Halloran, 33; Hansen, 16; Hardin, 48; Holdcroft, 36; Hughes, 24; Ibach, 44; Jacobson, 42; Kauth, 31; Linehan, 39; Lippincott, 34; Lowe, 37; Meyer, 41; Murman, 38; Sanders, 45; von Gillern, 4.

Read first time January 08, 2024

Committee: Revenue

1 A BILL FOR AN ACT relating to counties; to amend sections 13-518, 47-120,
2 77-2018, and 83-4,133, Reissue Revised Statutes of Nebraska,
3 sections 77-2004, 77-2005, and 77-2006, Revised Statutes Cumulative
4 Supplement, 2022, and sections 77-2015, 81-3717, and 81-3720,
5 Revised Statutes Supplement, 2023; to adopt the State Prisoner
6 Reimbursement Act; to eliminate the inheritance tax as prescribed;
7 to change provisions relating to inheritance tax reporting and
8 refund procedures; to change the authorized uses of the County
9 Visitors Promotion Fund and the County Visitors Improvement Fund; to
10 harmonize provisions; to repeal the original sections; and to
11 declare an emergency.
12 Be it enacted by the people of the State of Nebraska,

1 Section 1. Sections 1 to 5 of this act shall be known and may be
2 cited as the State Prisoner Reimbursement Act.

3 Sec. 2. For purposes of the State Prisoner Reimbursement Act:

4 (1) Criminal detention facility has the same meaning as in section
5 83-4,125; and

6 (2) State prisoner means a person who has been convicted and
7 sentenced as an adult to a Department of Correctional Services facility,
8 has been placed on probation for such offense, or is a parolee held on
9 behalf of the department.

10 Sec. 3. (1) Beginning July 1, 2024, after sentencing if a prisoner
11 is a state prisoner, the state shall reimburse the county where the state
12 prisoner was or is maintained in a criminal detention facility at the
13 rate of thirty-five dollars per day for each day the state prisoner was
14 maintained in the criminal detention facility until the day the state
15 prisoner is transferred to a Department of Correctional Services
16 facility, placed on probation for such offense, or released from custody
17 at the request of the department, except that if state appropriations are
18 not sufficient to satisfy all of the eligible county jail reimbursement
19 claims filed during any quarterly fiscal period, then the state shall
20 prorate each county's total reimbursement for that quarterly fiscal
21 period in proportion to the remaining appropriation.

22 (2) Any county jail reimbursement claims paid by the state on a
23 prorated basis shall not be refiled.

24 (3) Subject to available appropriations, the Department of
25 Correctional Services shall reimburse all counties on a quarterly basis
26 for all eligible county jail reimbursement claims as soon as practicable
27 after the end of each quarterly filing period.

28 (4) The county board or county board of corrections shall request
29 reimbursement as provided in section 4 of this act. If the Department of
30 Correctional Services has been notified under section 83-4,133 that the
31 criminal detention facility which is requesting reimbursement does not

1 qualify for reimbursement under this section, the department shall deny
2 the reimbursement request for the days the facility was not qualified.

3 (5) If a conviction on which reimbursement for prisoner costs was
4 based is reversed and the case dismissed, the amount of such
5 reimbursement shall be refunded as provided in section 4 of this act. The
6 county attorney shall notify the sheriff or county board of corrections
7 of the dismissal of any such case.

8 (6) For fiscal year 2024-25 and each fiscal year thereafter, the
9 total annual appropriations approved by the Legislature for the
10 Department of Correctional Services for county jail reimbursement
11 assistance shall not exceed three million nine hundred ten thousand
12 dollars. County jail reimbursement claims filed for any fiscal year shall
13 only be paid out of the same fiscal year's appropriation, including any
14 amounts reappropriated or certified as encumbrances for county jail
15 reimbursement assistance, but no previous fiscal year claims shall be
16 paid or filed by counties to be paid from a subsequent fiscal year's new
17 appropriation established for county jail reimbursement assistance.
18 County jail reimbursement claims, as certified by each county, shall be
19 received in the office of the accounting section of the department within
20 forty-five days after the end of any quarterly fiscal period ending on
21 March 31, June 30, September 30, and December 31. Any claims not meeting
22 these deadlines shall be determined ineligible for future filing and
23 shall not be reimbursed by the state.

24 Sec. 4. (1) The county board of each county and the county board of
25 corrections serving pursuant to Chapter 23, article 28, confining state
26 prisoners within its jails shall receive reimbursement from the state
27 pursuant to section 3 of this act for boarding such prisoners. Such
28 boards are hereby authorized to provide such meals, fuel, lights,
29 washing, and clothing as may be necessary for the comfort of such
30 prisoners while in custody in the county. The sheriff or county board of
31 corrections shall, on a regular basis not less than quarterly nor more

1 than monthly, make a report in writing to the Director of Correctional
2 Services of the number of state prisoners in custody in such county for
3 whom reimbursement is claimed, the number of days for which reimbursement
4 is claimed, and the amount of any reimbursement to be refunded pursuant
5 to subsection (5) of section 3 of this act. Such report shall be
6 consistent with any rules and regulations adopted and promulgated by the
7 Department of Correctional Services under section 5 of this act. All
8 claims for reimbursement shall be sworn to by the sheriff or a designated
9 representative of the county board of corrections before the clerk of the
10 county and certified to under his or her seal. Thereupon the director
11 shall request that a warrant be drawn upon the State Treasurer for the
12 amount due to the county treasurer of the county, and the amount drawn
13 shall be credited to the general fund of the county.

14 (2) For purposes of substantiating a claim, the Department of
15 Correctional Services may audit the records and reports of a county
16 relating to the county's claim for reimbursement. The department shall
17 audit such records and reports once every two years or as otherwise
18 deemed necessary by the department. The county board or county board of
19 corrections shall keep the records pertaining to a claim for two years
20 after the date the claim is submitted to the department.

21 Sec. 5. The Department of Correctional Services may adopt and
22 promulgate rules and regulations to carry out the State Prisoner
23 Reimbursement Act.

24 Sec. 6. Section 13-518, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 13-518 For purposes of sections 13-518 to 13-522:

27 (1) Allowable growth means (a) for governmental units other than
28 community colleges, the percentage increase in taxable valuation in
29 excess of the base limitation established under section 77-3446, if any,
30 due to improvements to real property as a result of new construction,
31 additions to existing buildings, any improvements to real property which

1 increase the value of such property, and any increase in valuation due to
2 annexation and any personal property valuation over the prior year and
3 (b) for community colleges, the percentage increase in excess of the base
4 limitation, if any, in full-time equivalent students from the second year
5 to the first year preceding the year for which the budget is being
6 determined;

7 (2) Capital improvements means (a) acquisition of real property or
8 (b) acquisition, construction, or extension of any improvements on real
9 property;

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

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

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

22 (6) Restricted funds means (a) property tax, excluding any amounts
23 refunded to taxpayers, (b) payments in lieu of property taxes, (c) local
24 option sales taxes, (d) motor vehicle taxes, (e) state aid, (f) transfers
25 of surpluses from any user fee, permit fee, or regulatory fee if the fee
26 surplus is transferred to fund a service or function not directly related
27 to the fee and the costs of the activity funded from the fee, (g) any
28 funds excluded from restricted funds for the prior year because they were
29 budgeted for capital improvements but which were not spent and are not
30 expected to be spent for capital improvements, (h) the tax provided in
31 sections 77-27,223 to 77-27,227 beginning in the second fiscal year in

1 which the county will receive a full year of receipts, and (i) any excess
2 tax collections returned to the county under section 77-1776. Funds
3 received pursuant to the nameplate capacity tax levied under section
4 77-6203 for the first five years after a renewable energy generation
5 facility has been commissioned are nonrestricted funds; and

6 (7) State aid means:

7 (a) For all governmental units, state aid paid pursuant to sections
8 60-3,202 and 77-3523 and reimbursement provided pursuant to section
9 77-1239;

10 (b) For municipalities, state aid to municipalities paid pursuant to
11 sections 39-2501 to 39-2520, 60-3,190, and 77-27,139.04 and insurance
12 premium tax paid to municipalities;

13 (c) For counties, state aid to counties paid pursuant to sections
14 60-3,184 to 60-3,190, insurance premium tax paid to counties, and
15 reimbursements to counties from funds appropriated pursuant to section
16 29-3933, and reimbursements to counties pursuant to the State Prisoner
17 Reimbursement Act;

18 (d) For community colleges, state aid to community colleges paid
19 pursuant to the Community College Aid Act;

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

22 (f) For local public health departments as defined in section
23 71-1626, state aid as distributed under section 71-1628.08.

24 Sec. 7. Section 47-120, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 47-120 The county board or county board of corrections serving
27 pursuant to Chapter 23, article 28, shall provide proper quarters and
28 adequate equipment for the preparation and serving of all meals furnished
29 to all prisoners confined in the county jail. The county sheriff or the
30 county board of corrections shall have full charge and control of such
31 services and the county board shall provide for all washing, fuel,

1 lights, and clothing for prisoners, subject to reimbursement from the
2 state for state prisoners pursuant to the State Prisoner Reimbursement
3 Act, and subject to the right of the county to be paid by the city or
4 federal government for city or federal prisoners at actual cost to the
5 county. Supplies of every nature entering into the furnishing of meals,
6 washing, fuel, lights, and clothing to the prisoners confined in the
7 county jail shall be purchased and provided under the direction of the
8 county sheriff or the county board of corrections. Payment for all
9 purchases shall only be made by the county board on the original invoices
10 submitted by the sheriff or the county board of corrections of goods,
11 supplies, and services, setting forth (1) that the invoice correctly
12 describes the goods as to quality and quantity, (2) that the same have
13 been received and are in the custody of the affiant, (3) that they have
14 been or will be devoted exclusively to the purposes authorized in this
15 section, and (4) that the price charged is reasonable and just. Nothing
16 in this section shall be construed to restrict the sheriff or the county
17 board of corrections in employing necessary personnel and from otherwise
18 carrying out the duties required in the operation of the jail.

19 Sec. 8. Section 77-2004, Revised Statutes Cumulative Supplement,
20 2022, is amended to read:

21 77-2004 (1) In the case of a father, mother, grandfather,
22 grandmother, brother, sister, son, daughter, child or children legally
23 adopted as such in conformity with the laws of the state where adopted,
24 any lineal descendant, any lineal descendant legally adopted as such in
25 conformity with the laws of the state where adopted, any person to whom
26 the deceased for not less than ten years prior to death stood in the
27 acknowledged relation of a parent, or the spouse or surviving spouse of
28 any such persons, the rate of tax shall be:

29 (a) For decedents dying prior to January 1, 2023, one percent of the
30 clear market value of the property received by each person in excess of
31 forty thousand dollars;~~and~~

1 (b) For decedents dying on or after January 1, 2023, and before
2 January 1, 2025, one percent of the clear market value of the property
3 received by each person in excess of one hundred thousand dollars; -

4 (c) For decedents dying on or after January 1, 2025, and before
5 January 1, 2026, seventy-five hundredths of one percent of the clear
6 market value of the property received by each person in excess of one
7 hundred thousand dollars;

8 (d) For decedents dying on or after January 1, 2026, and before
9 January 1, 2027, one-half of one percent of the clear market value of the
10 property received by each person in excess of one hundred thousand
11 dollars;

12 (e) For decedents dying on or after January 1, 2027, and before
13 January 1, 2028, twenty-five hundredths of one percent of the clear
14 market value of the property received by each person in excess of one
15 hundred thousand dollars; and

16 (f) For decedents dying on or after January 1, 2028, zero percent.

17 (2) Any interest in property, including any interest acquired in the
18 manner set forth in section 77-2002, which may be valued at a sum less
19 than or equal to the applicable exempt amount under subsection (1) of
20 this section shall not be subject to tax. In addition the homestead
21 allowance, exempt property, and family maintenance allowance shall not be
22 subject to tax. Interests passing to the surviving spouse by will, in the
23 manner set forth in section 77-2002, or in any other manner shall not be
24 subject to tax. Any interest passing to a person described in subsection
25 (1) of this section who is under twenty-two years of age shall not be
26 subject to tax.

27 Sec. 9. Section 77-2005, Revised Statutes Cumulative Supplement,
28 2022, is amended to read:

29 77-2005 (1) In the case of an uncle, aunt, niece, or nephew related
30 to the deceased by blood or legal adoption, or other lineal descendant of
31 the same, or the spouse or surviving spouse of any of such persons, the

1 rate of tax shall be:

2 (a) For decedents dying prior to January 1, 2023, thirteen percent
3 of the clear market value of the property received by each person in
4 excess of fifteen thousand dollars;~~and~~

5 (b) For decedents dying on or after January 1, 2023, and before
6 January 1, 2024, eleven percent of the clear market value of the property
7 received by each person in excess of forty thousand dollars; ~~and~~

8 (c) For decedents dying on or after January 1, 2024, and before
9 January 1, 2025, five percent of the clear market value of the property
10 received by each person in excess of forty thousand dollars;

11 (d) For decedents dying on or after January 1, 2025, and before
12 January 1, 2026, four percent of the clear market value of the property
13 received by each person in excess of forty thousand dollars;

14 (e) For decedents dying on or after January 1, 2026, and before
15 January 1, 2027, three percent of the clear market value of the property
16 received by each person in excess of forty thousand dollars;

17 (f) For decedents dying on or after January 1, 2027, and before
18 January 1, 2028, two percent of the clear market value of the property
19 received by each person in excess of forty thousand dollars; and

20 (g) For decedents dying on or after January 1, 2028, zero percent.

21 (2) If the clear market value of the beneficial interest is less
22 than or equal to the applicable exempt amount under subsection (1) of
23 this section, it shall not be subject to tax. In addition, any interest
24 passing to a person described in subsection (1) of this section who is
25 under twenty-two years of age shall not be subject to tax.

26 Sec. 10. Section 77-2006, Revised Statutes Cumulative Supplement,
27 2022, is amended to read:

28 77-2006 (1) In all other cases the rate of tax shall be:

29 (a) For decedents dying prior to January 1, 2023, eighteen percent
30 of the clear market value of the beneficial interests received by each
31 person in excess of ten thousand dollars;~~and~~

1 (b) For decedents dying on or after January 1, 2023, and before
2 January 1, 2024, fifteen percent of the clear market value of the
3 beneficial interests received by each person in excess of twenty-five
4 thousand dollars; -

5 (c) For decedents dying on or after January 1, 2024, and before
6 January 1, 2025, five percent of the clear market value of the beneficial
7 interests received by each person in excess of twenty-five thousand
8 dollars;

9 (d) For decedents dying on or after January 1, 2025, and before
10 January 1, 2026, four percent of the clear market value of the beneficial
11 interests received by each person in excess of twenty-five thousand
12 dollars;

13 (e) For decedents dying on or after January 1, 2026, and before
14 January 1, 2027, three percent of the clear market value of the
15 beneficial interests received by each person in excess of twenty-five
16 thousand dollars;

17 (f) For decedents dying on or after January 1, 2027, and before
18 January 1, 2028, two percent of the clear market value of the beneficial
19 interests received by each person in excess of twenty-five thousand
20 dollars; and

21 (g) For decedents dying on or after January 1, 2028, zero percent.

22 (2) If the clear market value of the beneficial interest is less
23 than or equal to the applicable exempt amount under subsection (1) of
24 this section, it shall not be subject to any tax. In addition, any
25 interest passing to a person who is under twenty-two years of age shall
26 not be subject to tax.

27 Sec. 11. Section 77-2015, Revised Statutes Supplement, 2023, is
28 amended to read:

29 77-2015 (1)(a) ~~(1)~~ Each petitioner in a proceeding to determine
30 inheritance tax shall, upon the entry of an order determining inheritance
31 tax, if any, submit a report regarding inheritance taxes to the county

1 treasurer of each the county in which the inheritance tax is owed
2 determination was conducted. If such reported inheritance taxes are
3 changed or amended, the petitioner shall submit an amended report
4 regarding such changed or amended inheritance taxes to the county
5 treasurer of each county in which the inheritance taxes were changed or
6 amended. Such report or amended report shall be required for any decedent
7 dying prior to January 1, 2028. No inheritance tax may be paid or
8 refunded before the report or amended report, if required, is submitted.
9 In the event of noncompliance by the petitioner, the county treasurer or
10 county attorney of the county in which inheritance tax is owed may
11 complete the form in place of the petitioner.

12 (b) Until June 30, 2024, the ~~The~~ report or amended report shall be
13 submitted on a form prescribed by the Department of Revenue and shall
14 include the following information:

15 (i) (a) The amount of inheritance tax revenue generated under
16 section 77-2004 and the number of persons receiving property that was
17 subject to tax under section 77-2004 and on which inheritance tax was
18 assessed;

19 (ii) (b) The amount of inheritance tax revenue generated under
20 section 77-2005 and the number of persons receiving property that was
21 subject to tax under section 77-2005 and on which inheritance tax was
22 assessed;

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

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

30 (c) Beginning July 1, 2024, the report or amended report shall be
31 submitted on a form prescribed by the Department of Revenue and shall

1 include the following information:

2 (i) The amount of inheritance tax paid under section 77-2004 and the
3 number of persons receiving property that was subject to tax under
4 section 77-2004 and on which inheritance tax was assessed;

5 (ii) The amount of inheritance tax paid under section 77-2005 and
6 the number of persons receiving property that was subject to tax under
7 section 77-2005 and on which inheritance tax was assessed;

8 (iii) The amount of inheritance tax paid under section 77-2006 and
9 the number of persons receiving property that was subject to tax under
10 section 77-2006 and on which inheritance tax was assessed; and

11 (iv) The number of persons who do not reside in this state and who
12 received any property that was subject to tax under section 77-2004,
13 77-2005, or 77-2006 and on which inheritance tax was assessed.

14 (2)(a) (2) The county treasurer of each county shall compile and
15 submit a report regarding inheritance taxes generated from January 1,
16 2023, through June 30, 2023, to the Department of Revenue on or before
17 August 1, 2023. ~~The Beginning July 1, 2023,~~ the county treasurer of each
18 county shall compile and submit a report regarding annual inheritance
19 taxes generated from July 1, 2023, ~~of each year~~ through June 30, 2024 ~~of~~
20 the next year, to the Department of Revenue on or before August 1, 2024.
21 Beginning July 1, 2024, the county treasurer of each county shall compile
22 and submit a report regarding annual inheritance taxes paid from July 1
23 of each year through June 30 of the next year, to the Department of
24 Revenue on or before August 1, 2025, and on or before August 1 of each
25 year thereafter through the year 2029.

26 (b) Until June 30, 2024, the ~~The~~ reports shall be submitted on a
27 form prescribed by the Department of Revenue and shall include the
28 following information:

29 (i) (a) The amount of inheritance tax revenue generated under
30 section 77-2004 and the number of persons receiving property that was
31 subject to tax under section 77-2004 and on which inheritance tax was

1 assessed;

2 (ii) ~~(b)~~ The amount of inheritance tax revenue generated under
3 section 77-2005 and the number of persons receiving property that was
4 subject to tax under section 77-2005 and on which inheritance tax was
5 assessed;

6 (iii) ~~(c)~~ The amount of inheritance tax revenue generated under
7 section 77-2006 and the number of persons receiving property that was
8 subject to tax under section 77-2006 and on which inheritance tax was
9 assessed; and

10 (iv) ~~(d)~~ The number of persons who do not reside in this state and
11 who received any property that was subject to tax under section 77-2004,
12 77-2005, or 77-2006 and on which inheritance tax was assessed.

13 (c) Beginning July 1, 2024, the reports shall be submitted on a form
14 prescribed by the Department of Revenue and shall include the following
15 information:

16 (i) The amount of inheritance tax paid under section 77-2004 and the
17 number of persons receiving property that was subject to tax under
18 section 77-2004 and on which inheritance tax was assessed;

19 (ii) The amount of inheritance tax paid under section 77-2005 and
20 the number of persons receiving property that was subject to tax under
21 section 77-2005 and on which inheritance tax was assessed;

22 (iii) The amount of inheritance tax paid under section 77-2006 and
23 the number of persons receiving property that was subject to tax under
24 section 77-2006 and on which inheritance tax was assessed; and

25 (iv) The number of persons who do not reside in this state and who
26 received any property that was subject to tax under section 77-2004,
27 77-2005, or 77-2006 and on which inheritance tax was assessed.

28 (3) On or before September 1, 2023, and on or before September 1 of
29 each year thereafter through the year 2029, the Department of Revenue
30 shall compile and aggregate such treasurer reports received from each
31 county and make each county report and a statewide aggregate of such

1 county reports available to the public on the Department of Revenue's
2 website.

3 Sec. 12. Section 77-2018, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-2018 (1) When any amount of inheritance tax shall have been paid
6 erroneously to the county treasurer, he shall, upon a finding by the
7 court and an order rendered to him of the erroneous payment, refund and
8 pay to the executor, administrator or trustee, person or persons who have
9 paid any such tax in error the amount of such tax so paid. All
10 applications for the repayment of the tax shall be made to the county
11 court within two years of the date of payment. The county court shall
12 hear all evidence relevant to its finding whether or not any amount of
13 inheritance tax has been erroneously paid and if any refund of such
14 payment is due. The court shall notify the county treasurer of its final
15 determination.

16 (2) This subsection applies only to inheritance taxes that were paid
17 prior to the effective date of this act with respect to decedents dying
18 on or after January 1, 2024. If the amount of inheritance taxes paid is
19 more than the amount due after taking into consideration the changes made
20 in sections 77-2004, 77-2005, and 77-2006 by this legislative bill, the
21 county treasurer shall, upon a finding by the court and an order rendered
22 to the county treasurer, refund the overpayment to the executor,
23 administrator or trustee, or person who paid such tax. All applications
24 for a refund under this subsection shall be made to the county court
25 within two years after the date of payment. The county court shall hear
26 all evidence relevant to its finding whether or not a refund is due. The
27 court shall notify the county treasurer of its final determination.

28 Sec. 13. Section 81-3717, Revised Statutes Supplement, 2023, is
29 amended to read:

30 81-3717 (1) The governing body of the county shall after a public
31 hearing adopt a resolution establishing a County Visitors Promotion Fund

1 and a visitors committee which shall serve as an advisory committee to
2 the governing body in administering the proceeds from the taxes provided
3 to the county by the Nebraska Visitors Development Act. The governing
4 body of a county may also after a public hearing adopt a resolution
5 establishing a County Visitors Improvement Fund.

6 (2) Subject to subsection (6) of this section, the ~~The~~ proceeds of
7 the County Visitors Promotion Fund shall be used generally to promote,
8 encourage, and attract visitors to come to the county and use the travel
9 and tourism facilities within the county.

10 (3) Subject to subsection (6) of this section, the ~~The~~ proceeds of
11 the County Visitors Improvement Fund shall be used to improve the visitor
12 attractions and facilities in the county, except that no proceeds shall
13 be used to improve a facility in which parimutuel wagering is conducted
14 unless such facility also serves as the site of a state fair or district
15 or county agricultural society fair. If the visitors committee determines
16 that the visitor attractions in the county are adequate and do not
17 require improvement, the governing body of the county, with the advice of
18 the committee, may also ~~only~~ use the County Visitors Improvement Fund to
19 promote, encourage, and attract visitors to the county to use the
20 county's travel and tourism facilities or, with the advice of the
21 visitors committee, make grants to organizations to promote, encourage,
22 and attract visitors to the county to use the county's travel and tourism
23 facilities.

24 (4) The committee shall consist of five or seven members appointed
25 by the governing body of the county. If the committee has five members,
26 at least one but no more than two members of the committee shall be in
27 the hotel industry. If the committee has seven members, at least two but
28 no more than three members of the committee shall be in the hotel
29 industry.

30 (5) ~~(2)~~ The members of the committee shall serve without
31 compensation, except for reimbursement for necessary expenses. Committee

1 members shall serve for terms of four years, except that at least half of
2 those appointed shall be appointed for initial terms of two years.
3 Vacancies shall be filled in the same manner as the initial appointments.
4 The committee shall elect a chairperson and vice-chairperson from among
5 its members to serve for terms of two years.

6 (6) If the governing body of the county determines, in its sole
7 discretion, that the proceeds of the County Visitors Promotion Fund or
8 the County Visitors Improvement Fund are needed for any other county
9 purposes, the governing body may use such proceeds for such purposes.

10 Sec. 14. Section 81-3720, Revised Statutes Supplement, 2023, is
11 amended to read:

12 81-3720 (1)(a) The County Visitors Improvement Fund shall be
13 administered by the governing body of the county with the advice of the
14 visitors committee created pursuant to section 81-3717. Subject to
15 subsection (6) of section 81-3717, the ~~The~~ fund shall be used to make
16 grants for expanding and improving facilities at any existing visitor
17 attraction, acquiring or expanding exhibits for existing visitor
18 attractions, constructing visitor attractions, or planning or developing
19 such expansions, improvements, or construction.

20 (b) Grants shall be available for any visitor attraction in the
21 county owned by the public or any nonprofit organization, the primary
22 purpose of which is to operate the visitor attraction.

23 (c) Grants may be made for a specified annual amount not to exceed
24 the proceeds derived from a sales tax rate of one percent imposed by a
25 county for a County Visitors Improvement Fund for a term of years not to
26 exceed twenty years and may be pledged by the recipient to secure bonds
27 issued to finance expansion, improvement, or construction of a visitor
28 attraction. Any grant made for a term of years shall be funded each year
29 in accordance with any agreement contained in the grant contract.

30 (d) No bonds issued by a grant recipient which pledges grant funds
31 shall constitute a debt, liability, or general obligation of the county

1 levying the tax or a pledge of the faith and credit of the county levying
2 the tax but shall be payable solely from grant funds. Each bond issued by
3 any grant recipient which pledges grant funds shall contain on the face
4 thereof a statement that neither the faith and credit nor the taxing
5 power of the county levying the tax is pledged to the payment of the
6 principal of or the interest on such bond.

7 (2) For purposes of this section and section 81-3717, visitor
8 attraction means a defined location open to the public, which location is
9 of educational, cultural, historical, artistic, or recreational
10 significance or provides entertainment or in which are exhibits,
11 displays, or performances of educational, cultural, historic, artistic,
12 or entertainment value.

13 Sec. 15. Section 83-4,133, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 83-4,133 (1) If the governing body of the juvenile detention
16 facility, criminal detention facility, or staff secure juvenile facility
17 fails to initiate corrective action within six months after the receipt
18 of such inspection report, fails to correct the disclosed conditions, or
19 fails to close the criminal detention facility, juvenile detention
20 facility, or staff secure juvenile facility or the objectionable portion
21 thereof, the Jail Standards Board:

22 (a) Shall, for any criminal detention facility, advise the
23 Department of Correctional Services that such facility does not qualify
24 for reimbursement for state prisoners under the State Prisoner
25 Reimbursement Act; and

26 (b) May ~~may~~ petition the district court within the judicial district
27 in which the criminal detention facility, juvenile detention facility, or
28 staff secure juvenile ~~such~~ facility is located to close the facility.
29 Such petition shall include the inspection report regarding such
30 facility. The local governing body shall then have thirty days to respond
31 to such petition and shall serve a copy of the response on the Jail

1 Standards Board by certified mail, return receipt requested. Thereafter,
2 a hearing shall be held on the petition before the district court, and an
3 order shall be rendered by such court which either:

4 (i) ~~(1)~~ Dismisses the petition of the Jail Standards Board;

5 (ii) ~~(2)~~ Directs that corrective action be initiated in some form by
6 the local governing body of the facility in question; or

7 (iii) ~~(3)~~ Directs that the facility be closed. An appeal from the
8 decision of the district court may be taken to the Court of Appeals.

9 (2) If the Jail Standards Board petitions to have the facility
10 closed, the local governing body may challenge the no reimbursement for
11 state prisoners determination in that action. If there is no petition to
12 close the facility, the local governing body may challenge the no
13 reimbursement for state prisoners determination by filing an action in
14 district court.

15 Sec. 16. Original sections 13-518, 47-120, 77-2018, and 83-4,133,
16 Reissue Revised Statutes of Nebraska, sections 77-2004, 77-2005, and
17 77-2006, Revised Statutes Cumulative Supplement, 2022, and sections
18 77-2015, 81-3717, and 81-3720, Revised Statutes Supplement, 2023, are
19 repealed.

20 Sec. 17. Since an emergency exists, this act takes effect when
21 passed and approved according to law.