

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 878

Introduced by Holdcroft, 36; DeKay, 40; Kauth, 31; Linehan, 39;
Lippincott, 34; von Gillern, 4.

Read first time January 03, 2024

Committee: Government, Military and Veterans Affairs

1 A BILL FOR AN ACT relating to elections; to amend sections 10-702,
2 13-519, 13-809, 13-2507, and 79-10,105, Reissue Revised Statutes of
3 Nebraska, and sections 32-559, 32-1203, 77-3444, 79-1029, 79-1098,
4 79-10,117, and 79-10,118, Revised Statutes Cumulative Supplement,
5 2022; to provide, change, and eliminate provisions regarding
6 elections for certain purposes; to harmonize provisions; to repeal
7 the original sections; and to outright repeal section 10-703.01,
8 Reissue Revised Statutes of Nebraska.
9 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 10-702, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 10-702 The question of issuing school district bonds shall may be
4 submitted ~~at a special election or such question may be voted on at an~~
5 election held in compliance with subsection (3) of section 32-559
6 ~~conjunction with the statewide primary or statewide general election.~~ No
7 bonds shall be issued until the question has been submitted to the
8 qualified electors of the district and a majority of all the qualified
9 electors voting on the question have voted in favor of issuing the same,
10 ~~at an election called for the purpose, upon notice given by the officers~~
11 ~~of the district at least twenty days prior to such election. If the~~
12 ~~election for issuing bonds is held as a special election, the procedures~~
13 ~~provided in section 10-703.01 shall be followed. The question of bond~~
14 ~~issues in such districts, when defeated, shall not, except in case of~~
15 ~~fire or other disaster or in the case of a newly created district, be~~
16 ~~resubmitted in substance for a period of six months from and after the~~
17 ~~date of such election.~~

18 ~~When the question of issuing bonds is to be submitted at a statewide~~
19 ~~primary or statewide general election as ordered by a resolution of a~~
20 ~~majority of the members of the board of education, such order shall be~~
21 ~~made in writing and filed with the county clerk or election commissioner~~
22 ~~by March 1 for the statewide primary election or September 1 for the~~
23 ~~statewide general election. The order calling for the school bond~~
24 ~~election shall be filed with the county clerk or election commissioner or~~
25 ~~county clerk in the county having the greatest number of electors~~
26 ~~entitled to vote on the question. The ~~county clerk or election~~~~
27 ~~commissioner or county clerk receiving such order shall conduct the~~
28 ~~school bond election for the school district as provided in subsection~~
29 ~~(3) of section 32-559 the Election Act.~~

30 A special notice of the election shall be published by the board of
31 education in a newspaper or newspapers of general circulation within the

1 district stating the day of the election, the hours during which the
2 polls will be open, and any other information deemed necessary in
3 informing the public of the bond issue. The notice shall be made at least
4 twenty days prior to the election.

5 ~~If the question of submitting bonds for the school district is voted~~
6 ~~upon in one or more counties and the ballots have been certified across~~
7 ~~county lines, the election boards in the counties where the ballots are~~
8 ~~cast shall count the ballots on election day the same as all other~~
9 ~~ballots are counted and seal the same in their ballots-cast container~~
10 ~~along with other ballots.~~

11 ~~The canvassing boards in each county shall canvass the returns in~~
12 ~~the same manner as other returns are canvassed.~~

13 ~~The county clerk or election commissioner in any adjoining county~~
14 ~~voting on the bond issue shall certify the returns to the county clerk or~~
15 ~~election commissioner of the county having the greatest number of~~
16 ~~electors entitled to vote on the question of issuing bonds.~~

17 ~~The county clerk or election commissioner in such county shall enter~~
18 ~~the total returns from any adjoining county or counties to the total~~
19 ~~votes recorded in his or her official book of votes cast and shall~~
20 ~~certify the returns to the board of education for which such bond~~
21 ~~election was held.~~

22 Sec. 2. Section 13-519, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 13-519 (1)(a) Subject to subdivisions (1)(b) and (c) of this
25 section, for all fiscal years beginning on or after July 1, 1998, no
26 governmental unit shall adopt a budget containing a total of budgeted
27 restricted funds more than the last prior year's total of budgeted
28 restricted funds plus allowable growth plus the basic allowable growth
29 percentage of the base limitation established under section 77-3446. For
30 the second fiscal year in which a county will receive a full year of
31 receipts from the tax imposed in sections 77-27,223 to 77-27,227, the

1 prior year's total of restricted funds shall be the prior year's total of
2 restricted funds plus the total receipts from the tax imposed in sections
3 77-27,223 to 77-27,227 in the prior year. If a governmental unit
4 transfers the financial responsibility of providing a service financed in
5 whole or in part with restricted funds to another governmental unit or
6 the state, the amount of restricted funds associated with providing the
7 service shall be subtracted from the last prior year's total of budgeted
8 restricted funds for the previous provider and may be added to the last
9 prior year's total of restricted funds for the new provider. For
10 governmental units that have consolidated, the calculations made under
11 this section for consolidating units shall be made based on the combined
12 total of restricted funds, population, or full-time equivalent students
13 of each governmental unit.

14 (b) For all fiscal years beginning on or after July 1, 2008,
15 educational service units may exceed the limitations of subdivision (1)
16 (a) of this section to the extent that one hundred ten percent of the
17 needs for the educational service unit calculated pursuant to section
18 79-1241.03 exceeds the budgeted restricted funds allowed pursuant to
19 subdivision (1)(a) of this section.

20 (c) For fiscal year 2017-18, the last prior year's total of
21 restricted funds for counties shall be the last prior year's total of
22 restricted funds less the last prior year's restricted funds budgeted by
23 counties under sections 39-2501 to 39-2520, plus the last prior year's
24 amount of restricted funds budgeted by counties under sections 39-2501 to
25 39-2520 to be used for capital improvements.

26 (d) The limitations of subdivision (1)(a) of this section shall not
27 apply to the budget or budget statement adopted by a regional
28 metropolitan transit authority for the first five fiscal years commencing
29 on the January 1 that follows the effective date of the conversion of the
30 transit authority established under the Transit Authority Law into a
31 regional metropolitan transit authority.

1 (2) A governmental unit may exceed the limit provided in subdivision
2 (1)(a) of this section for a fiscal year by up to an additional one
3 percent upon the affirmative vote of at least seventy-five percent of the
4 governing body.

5 (3)(a) Except as otherwise provided in subdivision (b) of this
6 subsection, a ~~(3)~~ A governmental unit may exceed the applicable allowable
7 growth percentage otherwise prescribed in this section by an amount
8 approved by a majority of legal voters voting on the issue at a special
9 election called for such purpose upon the recommendation of the governing
10 body or upon the receipt by the county clerk or election commissioner of
11 a petition requesting an election signed by at least five percent of the
12 legal voters of the governmental unit. The recommendation of the
13 governing body or the petition of the legal voters shall include the
14 amount and percentage by which the governing body would increase its
15 budgeted restricted funds for the ensuing year over and above the current
16 year's budgeted restricted funds. Except as otherwise provided in
17 subdivision (b) of this subsection, the The county clerk or election
18 commissioner shall call for a special election on the issue within thirty
19 days after the receipt of such governing body recommendation or legal
20 voter petition. Such The election shall be held pursuant to the Election
21 Act, and all costs shall be paid by the governing body. The issue may be
22 approved on the same question as a vote to exceed the levy limits
23 provided in section 77-3444.

24 (b) For a school district, the election shall be held in compliance
25 with subsection (3) of section 32-559.

26 (4) In lieu of the election procedures in subsection (3) of this
27 section, any governmental unit may, for a period of one year, exceed the
28 allowable growth percentage otherwise prescribed in this section by an
29 amount approved by a majority of legal voters voting at a meeting of the
30 residents of the governmental unit, called after notice is published in a
31 newspaper of general circulation in the governmental unit at least twenty

1 days prior to the meeting. At least ten percent of the registered voters
2 residing in the governmental unit shall constitute a quorum for purposes
3 of taking action to exceed the allowable growth percentage. If a majority
4 of the registered voters present at the meeting vote in favor of
5 exceeding the allowable growth percentage, a copy of the record of that
6 action shall be forwarded to the Auditor of Public Accounts along with
7 the budget documents. The issue to exceed the allowable growth percentage
8 may be approved at the same meeting as a vote to exceed the limits or
9 final levy allocation provided in section 77-3444.

10 Sec. 3. Section 13-809, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 13-809 (1) Subject to subsections (2) and (3) of this section, any
13 Any joint entity may from time to time issue its bonds in such principal
14 amounts as its governing body shall deem necessary to provide sufficient
15 funds to carry out any of the joint entity's purposes and powers,
16 including the establishment or increase of reserves, the payment of
17 interest accrued during construction of a project and for such period
18 thereafter as the governing body may determine, and the payment of all
19 other costs or expenses of the joint entity incident to and necessary or
20 convenient to carry out its purposes and powers.

21 (2) Bonds issued on or after April 18, 2018, for purposes of the
22 Public Facilities Construction and Finance Act shall be subject to a vote
23 prior to issuance as provided in ~~such~~ the act.

24 (3) For any joint entity created on or after the effective date of
25 this act that includes a Nebraska school district or an educational
26 service unit, such joint entity shall not issue any bonds until (a) the
27 question of issuing such bonds has been submitted to the qualified
28 electors of each Nebraska school district or educational service unit
29 that is part of the joint entity at an election held in compliance with
30 subsection (3) of section 32-559 and (b) within each such school district
31 or educational service unit, a majority of the qualified electors voting

1 on the question voted in favor of issuing the bonds.

2 Sec. 4. Section 13-2507, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 13-2507 (1) Subject to subsection (4) of this section, a joint
5 public agency shall have only those powers of taxation as one or more of
6 the participating public agencies has and only as specifically provided
7 in the agreement proposing creation of the joint public agency, except
8 that a joint public agency shall not levy a local option sales tax.
9 Participating public agencies may agree to allow the joint public agency
10 to levy a property tax rate not to exceed a limit as provided in the
11 agreement if the agreement also limits the levy authority of the
12 overlapping participating public agencies collectively to the same
13 amount. The levy authority of a joint public agency shall be allocated by
14 the city or county as provided in section 77-3443, and the agreement may
15 require allocation of levy authority by the city or county.

16 (2) If one or more of the participating public agencies is a
17 municipality, the agreement may allow any occupation or wheel tax to be
18 extended over the area encompassed by the joint public agency at a rate
19 uniform to that of the city or village for the purpose of providing
20 revenue to finance the services to be provided by the joint public
21 agency. The tax shall not be extended until the procedures governing
22 enactment by the municipality are followed by the joint public agency,
23 including any requirement for a public vote.

24 (3) If the agreement calls for the allocation of property tax levy
25 authority to the joint public agency, the amount of the allocation to the
26 joint public agency and from each participating public agency shall be
27 reported to the Property Tax Administrator.

28 (4)(a) Prior to the issuance of bonds and the pledge of property tax
29 levy authority allocated to a joint public agency to pay the principal of
30 and interest on bonds to be issued by the joint public agency, the joint
31 public agency shall hold an election to present the question of issuing

1 such bonds and levying such tax to the registered voters of the
2 participating public agency which allocated such property tax levy
3 authority. Such election shall be held at a special election called for
4 such purpose or an election held in conjunction with a statewide or local
5 primary or general election, except that if one or more of the
6 participating public agencies is a school district, the election shall be
7 held in compliance with subsection (3) of section 32-559.

8 (b) If a ballot question is required to be submitted to the
9 registered voters of more than one participating public agency pursuant
10 to subdivision (a) of this subsection and if the participating public
11 agencies have overlapping jurisdiction of any geographic area, the
12 registered voters residing in the geographic area subject to overlapping
13 jurisdiction shall only be entitled to one vote on the ballot question.

14 (c) A joint public agency may issue refunding bonds as authorized in
15 section 13-2537 which are payable from the same security and tax levy
16 authority as bonds being refunded without holding an election as required
17 by this subsection if the issuance of the refunding bonds does not allow
18 additional principal and does not allow extension of the final maturity
19 date of the indebtedness.

20 Sec. 5. Section 32-559, Revised Statutes Cumulative Supplement,
21 2022, is amended to read:

22 32-559 (1)(a) Except as provided in subsection (3) of this section
23 77-3444, any issue to be submitted to the registered voters at a special
24 election by a political subdivision shall be certified by the clerk of
25 the political subdivision to the election commissioner or county clerk on
26 or before the eighth Friday prior to the election. A special election
27 under this subsection may be held by mail as provided in sections 32-952
28 to 32-959. Any other special election under this subsection ~~section~~ shall
29 be subject to section 32-405.

30 (b) In lieu of submitting an ~~the~~ issue at a special election
31 pursuant to subdivision (1)(a) of this section, any political subdivision

1 may submit the issue at a statewide primary or general election or at any
2 scheduled county election, except that no such issue shall be submitted
3 at a statewide election or scheduled county election unless the issue to
4 be submitted has been certified by the clerk of the political subdivision
5 to the election commissioner or county clerk by March 1 for the primary
6 election and by September 1 for the general election. After the election
7 commissioner or county clerk has received the certification of the issue
8 to be submitted, the election commissioner or county clerk ~~he or she~~
9 shall be responsible for all matters relating to the submission of the
10 issue to the registered voters, except that the clerk of the political
11 subdivision shall be responsible for the publication or posting of any
12 required special notice of the submission of such issue other than the
13 notice required to be given of the statewide election issues. The
14 election commissioner or county clerk shall prepare the ballots and issue
15 ballots for early voting and shall also conduct the submission of the
16 issue, including the receiving and counting of the ballots on the issue.
17 The election returns shall be made to the election commissioner or county
18 clerk. The ballots shall be counted and canvassed at the same time and in
19 the same manner as the other ballots. Upon completion of the canvass of
20 the vote by the county canvassing board, the election commissioner or
21 county clerk shall certify the election results to the governing body of
22 the political subdivision. The canvass by the county canvassing board
23 shall have the same force and effect as if made by the governing body of
24 the political subdivision.

25 (2)(a) A political subdivision that has submitted an issue for a
26 special election under subdivision (1)(a) of this section may cancel the
27 special election if the Secretary of State, election commissioner, or
28 county clerk receives a resolution adopted by the political subdivision
29 canceling the special election on or before the fourth Thursday prior to
30 the election. No cancellation shall be effective after such date. If a
31 special election is canceled in such manner, the political subdivision

1 shall be responsible for the costs incurred that are related to the
2 canceled election. Such costs shall include all chargeable costs as
3 provided in section 32-1202 associated with preparing for and conducting
4 a special election.

5 (b) A political subdivision that has submitted an issue at a
6 statewide primary or general election or at any scheduled county election
7 under subdivision (1)(b) or subsection (3) of this section may withdraw
8 the issue from the ballot if the Secretary of State, election
9 commissioner, or county clerk receives a resolution adopted by the
10 political subdivision withdrawing the issue from the ballot no later than
11 March 1 prior to a statewide primary election or September 1 prior to a
12 statewide general election. No withdrawal shall be effective after such
13 date. Any issue withdrawn in this manner shall not be printed on the
14 ballot.

15 (3)(a) An election for purposes of approving the issuance of bonds,
16 a property tax levy, or exceeding a property tax levy limitation by a
17 school district shall comply with this subsection.

18 (b) The election shall be held in conjunction with the statewide
19 general election except as otherwise provided in subdivision (f) of this
20 subsection.

21 (c) The question presented at the election shall be approved if a
22 majority of the votes cast upon the question are in favor thereof.

23 (d) The registered voters of the school district shall be entitled
24 to vote on the question.

25 (e) If the question is voted upon in one or more counties and the
26 ballots have been certified across county lines, the election boards in
27 the counties where the ballots are cast shall count the ballots on
28 election day the same as all other ballots are counted and seal the same
29 in their ballots-cast container along with other ballots. The canvassing
30 boards in each county shall canvass the returns in the same manner as
31 other returns are canvassed. The election commissioner or county clerk in

1 any adjoining county voting on the question shall certify the returns to
2 the election commissioner or county clerk of the county having the
3 greatest number of electors entitled to vote on the question. The
4 election commissioner or county clerk in such county shall enter the
5 total returns from any adjoining county or counties to the total votes
6 recorded in the official book of votes cast and shall certify the returns
7 to the governing body for which such bond election was held.

8 (f)(i) The question may be submitted at a special election subject
9 to section 32-405 if the purpose of the bonds, of the tax levy, or of
10 exceeding the tax levy limitation is to address an emergency due to
11 circumstances beyond the control of the governing body of the school
12 district, such as the destruction of a facility or other infrastructure
13 by fire, flood, tornado, or other emergency circumstance. The question
14 shall not be submitted at a special election within six months after
15 being defeated at any election.

16 (ii) The election commissioner or county clerk or, if the school
17 district lies in more than one county, the election commissioner or
18 county clerk in the county having the greatest number of electors
19 entitled to vote on the question shall designate the polling places and
20 appoint the election officials, who need not be the regular election
21 officials, and otherwise conduct the election as provided under the
22 Election Act except as otherwise specifically provided in this
23 subsection. The school district shall designate the form of ballot and
24 reimburse the election commissioner or county clerk for the expenses of
25 conducting the election as provided in sections 32-1201 to 32-1208 and at
26 the minimum rate as described in subdivision (2)(d) of section 32-1203.
27 The governing body of the school district shall give notice of the
28 election at least twenty days prior to the election and cause the sample
29 ballot to be published in a newspaper of general circulation in the
30 school district one time not more than ten days nor less than three days
31 prior to the election, and no notice of the election shall be required to

1 be given by the election commissioner or county clerk. The notice of
2 election shall state where ballots for early voting may be obtained.

3 (iii) The ballots shall be counted by the election commissioner or
4 county clerk conducting the election and two disinterested persons
5 appointed by the election commissioner or county clerk. When the polls
6 are closed, the receiving board shall deliver the ballots to the election
7 commissioner or county clerk conducting the election who, with the two
8 disinterested persons appointed by the election commissioner or county
9 clerk, shall proceed to count the ballots.

10 (iv) Ballots for early voting shall be furnished to the election
11 commissioner or county clerk and ready for distribution by the election
12 commissioner or county clerk conducting the election not less than
13 fifteen days prior to the election.

14 (v) When the school district lies in more than one county, the
15 election commissioner or county clerk in any other county containing part
16 of such school district shall, upon request, certify its registration
17 books for those precincts in which the school district is located to the
18 election commissioner or county clerk conducting the election and shall
19 immediately forward all requests for ballots for early voting to the
20 election commissioner or county clerk charged with issuing such ballots.
21 Not less than five days prior to the election, the governing body of the
22 school district shall certify to the election commissioner or county
23 clerk conducting the election a list of all registered voters of the
24 school district in any other county or counties qualified to vote on the
25 question.

26 (vi) All ballots cast at the election shall be counted by the same
27 board. When all the ballots have been counted, the returns of such
28 election shall be turned over to the governing body of the school
29 district in which the election was held for the purpose of making a
30 canvass thereof. The two disinterested persons appointed on the counting
31 board shall receive wages at no less than the minimum rate set in section

1 48-1203 for each hour of service rendered.

2 Sec. 6. Section 32-1203, Revised Statutes Cumulative Supplement,
3 2022, is amended to read:

4 32-1203 (1) Each city, village, township, school district, public
5 power district, sanitary and improvement district, metropolitan utilities
6 district, fire district, natural resources district, regional
7 metropolitan transit authority, community college area, learning
8 community coordinating council, educational service unit, hospital
9 district, reclamation district, library board, and airport authority
10 shall pay for the costs of nominating and electing its officers as
11 provided in subsection (2) or ~~(3), or (4)~~ of this section. If a special
12 issue is placed on the ballot at the time of the statewide primary or
13 general election by any political subdivision, the political subdivision
14 shall pay for the costs of the election as provided in subsection (2),
15 (3), or (4) of this section. The districts listed in this subsection
16 shall furnish to the Secretary of State and election commissioner or
17 county clerk any maps and additional information which the election
18 commissioner or county clerk may require in the proper performance of
19 their duties in the conduct of elections and certification of results.

20 (2) The charge for each primary and general election shall be
21 determined by (a) ascertaining the total cost of all chargeable costs as
22 described in section 32-1202, (b) dividing the total cost by the number
23 of precincts participating in the election to fix the cost per precinct,
24 (c) prorating the cost per precinct by the inked ballot inch in each
25 precinct for each political subdivision, and (d) totaling the cost for
26 each precinct for each political subdivision, except that the minimum
27 charge for each primary and general election for each political
28 subdivision shall be one hundred dollars.

29 (3) In lieu of the charge determined pursuant to subsection (2) of
30 this section, the election commissioner or county clerk may charge public
31 power districts the fee for election costs set by section 70-610.

1 (4) In lieu of the charge determined pursuant to subsection (2) of
2 this section, the election commissioner or county clerk may bill a
3 political subdivision school districts directly for the costs of a
4 special an election held under section 32-559 10-703.01.

5 Sec. 7. Section 77-3444, Revised Statutes Cumulative Supplement,
6 2022, is amended to read:

7 77-3444 (1) A political subdivision may exceed the limits provided
8 in section 77-3442 or a final levy allocation determination as provided
9 in section 77-3443 by an amount not to exceed a maximum levy approved by
10 a majority of registered voters voting on the issue. The voters shall
11 vote at in a primary, general, or special election at which the issue is
12 placed before the registered voters, except that if the political
13 subdivision is a school district, the election shall be held in
14 compliance with subsection (3) of section 32-559. A vote to exceed the
15 limits provided in section 77-3442 or a final levy allocation as provided
16 in section 77-3443 must be approved prior to October 10 of the fiscal
17 year which is to be the first to exceed the limits or final levy
18 allocation. The governing body of the political subdivision may call for
19 the submission of the issue to the voters (a) by passing a resolution
20 calling for exceeding the limits or final levy allocation by a vote of at
21 least two-thirds of the members of the governing body and delivering a
22 copy of the resolution to the county clerk or election commissioner of
23 every county which contains all or part of the political subdivision or
24 (b) upon receipt of a petition by the election commissioner or county
25 clerk or election commissioner of every county containing all or part of
26 the political subdivision requesting an election signed by at least five
27 percent of the registered voters residing in the political subdivision.
28 The resolution or petition shall include the amount of levy which would
29 be imposed in excess of the limits provided in section 77-3442 or the
30 final levy allocation as provided in section 77-3443 and the duration of
31 the excess levy authority. The excess levy authority shall not have a

1 duration greater than five years. For a political subdivision other than
2 a school district, any Any resolution or petition calling for a special
3 election shall be filed with the county clerk or election commissioner on
4 or before the fifth Friday prior to the election, and the time of
5 publication and providing a copy of the notice of election required in
6 section 32-802 shall be no later than twenty days prior to the election.
7 The election commissioner or county clerk or ~~election commissioner~~ shall
8 place the issue on the ballot at an election as called for in the
9 resolution or petition which is at least thirty-one days after receipt of
10 the resolution or petition. The election shall be held pursuant to the
11 Election Act. For petitions filed with the county clerk or election
12 commissioner on or after May 1, 1998, the petition shall be in the form
13 as provided in sections 32-628 to 32-631. Any excess levy authority
14 approved under this section shall terminate pursuant to its terms, on a
15 vote of the governing body of the political subdivision to terminate the
16 authority to levy more than the limits, at the end of the fourth fiscal
17 year following the first year in which the levy exceeded the limit or the
18 final levy allocation, or as provided in subsection (4) of this section,
19 whichever is earliest. A governing body may pass no more than one
20 resolution calling for an election pursuant to this section during any
21 one calendar year. Only one election may be held in any one calendar year
22 pursuant to a petition initiated under this section.

23 (2) The ballot question may include any terms and conditions set
24 forth in the resolution or petition and shall include the following:
25 "Shall (name of political subdivision) be allowed to levy a property tax
26 not to exceed cents per one hundred dollars of taxable
27 valuation in excess of the limits prescribed by law until fiscal
28 year for the purposes of (general operations; building
29 construction, remodeling, or site acquisition; or both general operations
30 and building construction, remodeling, or site acquisition)?" If a
31 majority of the votes cast upon the ballot question are in favor of such

1 tax, the county board shall authorize a tax in excess of the limits in
2 section 77-3442 or the final levy allocation in section 77-3443 but such
3 tax shall not exceed the amount stated in the ballot question. If a
4 majority of those voting on the ballot question are opposed to such tax,
5 the governing body of the political subdivision shall not impose such
6 tax.

7 (3) In lieu of the election procedures in subsection (1) of this
8 section, any political subdivision subject to section 77-3443 and
9 villages may approve a levy in excess of the limits in section 77-3442 or
10 the final levy allocation provided in section 77-3443 for a period of one
11 year at a meeting of the residents of the political subdivision or
12 village, called after notice is published in a newspaper of general
13 circulation in the political subdivision or village at least twenty days
14 prior to the meeting. At least ten percent of the registered voters
15 residing in the political subdivision or village shall constitute a
16 quorum for purposes of taking action to exceed the limits or final levy
17 allocation. A record shall be made of the registered voters residing in
18 the political subdivision or village who are present at the meeting. The
19 method of voting at the meeting shall protect the secrecy of the ballot.
20 If a majority of the registered voters present at the meeting vote in
21 favor of exceeding the limits or final levy allocation, a copy of the
22 record of that action shall be forwarded to the county board prior to
23 October 10 and the county board shall authorize a levy as approved by the
24 residents for the year. If a majority of the registered voters present at
25 the meeting vote against exceeding the limits or final allocation, the
26 limit or allocation shall not be exceeded and the political subdivision
27 shall have no power to call for an election under subsection (1) of this
28 section.

29 (4) A political subdivision may rescind or modify a previously
30 approved excess levy authority prior to its expiration by a majority of
31 registered voters voting on the issue in a primary, general, or special

1 election at which the issue is placed before the registered voters,
2 except that if the political subdivision is a school district, the
3 election shall be held in compliance with subsection (3) of section
4 32-559. A vote to rescind or modify must be approved prior to October 10
5 of the fiscal year for which it is to be effective. The governing body of
6 the political subdivision may call for the submission of the issue to the
7 voters (a) by passing a resolution calling for the rescission or
8 modification by a vote of at least two-thirds of the members of the
9 governing body and delivering a copy of the resolution to the election
10 commissioner or county clerk or ~~election commissioner~~ of every county
11 which contains all or part of the political subdivision or (b) upon
12 receipt of a petition by the election commissioner or county clerk or
13 election commissioner of every county containing all or part of the
14 political subdivision requesting an election signed by at least five
15 percent of the registered voters residing in the political subdivision.
16 The resolution or petition shall include the amount and the duration of
17 the previously approved excess levy authority and a statement that either
18 such excess levy authority will be rescinded or such excess levy
19 authority will be modified. If the excess levy authority will be
20 modified, the amount and duration of such modification shall be stated.
21 The modification shall not have a duration greater than five years. The
22 election commissioner or county clerk or ~~election commissioner~~ shall
23 place the issue on the ballot at an election as called for in the
24 resolution or petition which is at least thirty-one days after receipt of
25 the resolution or petition, and the time of publication and providing a
26 copy of the notice of election required in section 32-802 shall be no
27 later than twenty days prior to the election. The election shall be held
28 pursuant to the Election Act.

29 (5) For purposes of this section, when the political subdivision is
30 a sanitary and improvement district, registered voter means a person
31 qualified to vote as provided in section 31-735. Any election conducted

1 under this section for a sanitary and improvement district shall be
2 conducted and counted as provided in sections 31-735 to 31-735.06.

3 (6) For purposes of this section, when the political subdivision is
4 a school district or a multiple-district school system, registered voter
5 includes persons qualified to vote for the members of the school board of
6 the school district which is voting to exceed the maximum levy limits
7 pursuant to this section.

8 Sec. 8. Section 79-1029, Revised Statutes Cumulative Supplement,
9 2022, is amended to read:

10 79-1029 A school district may exceed the budget authority for the
11 general fund budget of expenditures prescribed in section 79-1023 by an
12 amount approved by a majority of legal voters voting on the issue at an
13 election held in compliance with subsection (3) of section 32-559 a
14 ~~primary, general, or special election called for such purpose~~ upon the
15 recommendation of the board or upon the receipt by the election
16 commissioner or county clerk or election commissioner of a petition
17 requesting an election, signed by at least five percent of the legal
18 voters of the district. The recommendation of the board or the petition
19 of the legal voters shall include the amount by which the board would
20 increase its general fund budget of expenditures for the ensuing school
21 year over and above the budget authority for the general fund budget of
22 expenditures prescribed in section 79-1023. ~~The county clerk or election~~
23 ~~commissioner shall place the question on the primary or general election~~
24 ~~ballot or call for a special election on the issue after the receipt of~~
25 ~~such board recommendation or legal voter petition. The election shall be~~
26 ~~held pursuant to the Election Act or section 77-3444, and all costs for a~~
27 ~~special election shall be paid by the district.~~ A vote to exceed the
28 budget authority for the general fund budget of expenditures prescribed
29 in section 79-1023 may be approved on the same question as a vote to
30 exceed the levy limits provided in section 77-3444.

31 Sec. 9. Section 79-1098, Revised Statutes Cumulative Supplement,

1 2022, is amended to read:

2 79-1098 Whenever it is deemed necessary (1) to erect a schoolhouse
3 or school building or an addition or additions and improvements to any
4 existing schoolhouse or (2) to purchase equipment for such schoolhouse or
5 school buildings, in any school district in this state the school board
6 may and, upon petition of not less than one-fourth of the legal voters of
7 the school district, shall submit to the people of the school district at
8 an election held in compliance with subsection (3) of section 32-559 the
9 ~~next general election or special election~~ a proposition to vote a special
10 annual tax for that purpose of not to exceed seventeen and five-tenths
11 cents on each one hundred dollars upon the taxable value of all the
12 taxable property in such district for a term of not to exceed ten years.
13 Such special tax may be voted at any annual or special meeting of the
14 district by fifty-five percent of the legal voters attending such
15 meeting.

16 Sec. 10. Section 79-10,105, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 79-10,105 The school board or board of education of any public
19 school district may enter into a lease or lease-purchase agreement for
20 the exclusive use of its individual jurisdiction for such buildings or
21 equipment as the board determines necessary. Such lease or lease-purchase
22 agreements may not exceed a period of seven years, except that lease-
23 purchase agreements entered into as part of an energy financing contract
24 pursuant to section 66-1065 may not exceed a period of thirty years. All
25 payments pursuant to such leases shall be made from current building
26 funds or general funds. No school district shall directly or indirectly
27 issue bonds to fund any such lease-purchase plan for a capital
28 construction project exceeding twenty-five thousand dollars in costs
29 unless it first obtains approval at an election held in compliance with
30 subsection (3) of section 32-559 ~~a favorable vote of the legal voters~~
31 ~~pursuant to Chapter 10, article 7.~~ This section does not prevent the

1 school board or board of education of any public school district from
2 refinancing a lease or lease-purchase agreement without a vote of the
3 legal voters for the purpose of lowering finance costs regardless of
4 whether such agreement was entered into prior to July 9, 1988.

5 Sec. 11. Section 79-10,117, Revised Statutes Cumulative Supplement,
6 2022, is amended to read:

7 79-10,117 The legal voters of any Class III school district have the
8 power, at an election held in compliance with subsection (3) of section
9 32-559 or at any annual or special meeting, to (1) direct the purchasing
10 or leasing of any appropriate site and the building, hiring, or
11 purchasing of a teacherage for the purpose of providing housing
12 facilities for the school employees of the district, (2) determine the
13 amount necessary to be expended for such purposes the succeeding year,
14 and (3) vote on a tax on the property of the district for the payment of
15 the amount.

16 Sec. 12. Section 79-10,118, Revised Statutes Cumulative Supplement,
17 2022, is amended to read:

18 79-10,118 A tax to establish a special fund for the building,
19 hiring, or purchasing of a teacherage for the purpose of providing
20 housing facilities for the school employees of any Class III district may
21 be levied when authorized by fifty-five percent of the legal voters
22 voting on the proposition at an election held in compliance with
23 subsection (3) of section 32-559. The notice of the proposal to establish
24 such special fund shall include the sum to be raised or the amount of the
25 tax to be levied, the period of years, and the time of its taking effect.
26 If fifty-five percent of the legal voters voting at any such election
27 vote in favor of the proposition, the result of such election shall be
28 certified to the county board which, upon being satisfied that all the
29 requirements have been substantially complied with, shall cause the
30 proceedings to be entered upon the record of the county board and shall
31 make an order that the levy be made in accordance with the election

1 result and collected as other taxes.

2 Sec. 13. Original sections 10-702, 13-519, 13-809, 13-2507, and
3 79-10,105, Reissue Revised Statutes of Nebraska, and sections 32-559,
4 32-1203, 77-3444, 79-1029, 79-1098, 79-10,117, and 79-10,118, Revised
5 Statutes Cumulative Supplement, 2022, are repealed.

6 Sec. 14. The following section is outright repealed: Section
7 10-703.01, Reissue Revised Statutes of Nebraska.