

LEGISLATIVE BILL 719A

Approved by the Governor April 15, 1992

Introduced by Withem, 14

AN ACT relating to revenue and taxation; to amend sections 2-201, 2-203.01, 2-203.03, 2-203.06, 2-1604, 2-2430, 2-2433, 2-2434, 2-2436, 2-3225, 3-504, 3-603, 3-605, 3-613, 3-707, 10-401, 10-406, 10-407, 10-409, 10-501, 10-704, 10-707, 10-801, 12-402, 12-604, 12-914, 12-923, 12-1001, 13-304, 13-315, 13-1115, 13-1304, 13-1311, 14-365.01, 14-365.07, 14-383, 14-514, 14-525, 15-235.02, 16-203, 16-672.11, 16-675, 16-678, 16-680, 16-688, 16-694, 16-697, 17-229, 17-231, 17-506, 17-508.02, 17-529.08, 17-534, 17-545, 17-702, 17-703, 17-713, 17-718, 17-908, 17-925.01, 17-938, 17-951, 17-958, 17-964, 17-967, 17-976, 18-501, 18-512, 18-1005, 18-1201, 18-1202, 18-1203, 18-1204, 18-1205, 18-1502, 18-1503, 18-1505, 18-2717, 19-1302, 19-1309, 19-1402, 19-1403, 19-2102, 19-3313, 19-3315, 19-3318, 19-3321, 19-3327, 21-303, 22-215, 22-407, 23-119, 23-120, 23-125, 23-276, 23-320.03, 23-320.05, 23-320.11, 23-344, 23-351, 23-355.01, 23-360, 23-501, 23-801, 23-802, 23-804, 23-918, 23-2909, 23-3302, 23-3509, 23-3511, 23-3513, 23-3519, 23-3530, 23-3532, 23-3540, 23-3558, 23-3561, 23-3565, 31-370, 31-450, 31-510, 31-531, 31-540, 31-709, 31-755, 31-905, 35-513.01, 35-513.02, 35-519, 39-801, 39-836, 39-1002, 39-1619, 39-1636.01, 39-1637, 39-1648, 39-1649, 39-1902, 39-1903, 39-1905, 39-1906, 46-139, 46-144, 46-1,127, 46-516, 46-553, 46-574, 51-316, 51-501, 71-1611, 71-1629.01, 71-1637, 74-1306, 77-603, 77-1311, 77-1327, 77-1506.01, 77-1602, 77-1603, 77-1605, 77-1605.01, 77-1627, 79-408.02, 79-415, 79-417, 79-422, 79-433, 79-480, 79-533, 79-536, 79-1007.02, 79-1052, 79-1435.03, 79-2302, 79-2313, 80-102, 86-402, and 86-403, Reissue Revised Statutes of Nebraska, 1943, sections 35-502, 35-508, 35-509, 39-602, 79-408.03, 79-420, and 79-2650, Revised Statutes Supplement, 1990, sections 51-201,

66-4,101, 77-202.24, 77-1301.13, 77-1613.01, 77-1734.01, 77-2716.02, 79-436, 79-437.03, 79-547.04, 79-609, and 79-3809, Revised Statutes Supplement, 1991, section 14-1026 Reissue Revised Statutes of Nebraska, 1943, a. amended by section 43, Legislative Bill 746, Ninety-second Legislature, Second Session, 1992, section 77-2734.03, Reissue Revised Statutes of Nebraska, 1943, as amended by section 184, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, section 77-3438, Revised Statutes Supplement, 1991, as amended by section 191, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, Laws 1988, LB 940, section 19, as amended by Laws 1991, LB 511, section 90, Laws 1988, LB 940, section 18, as amended by Laws 1990, LB 259, section 34, and by Laws 1991, LB 511, section 89, and sections 42, 48, 65 to 69, and 71 to 76, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992; to change and eliminate terminology to carry out Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992; to change the corporate registration fee; to define and redefine terms; to provide for refunds of personal property tax or fees as prescribed; to change provisions relating to a surcharge on depreciation, taxes on insurance premiums and assessments, and the computation of anticipated aggregate receipts; to change and eliminate fees on commercial fertilizers and soil conditioners; to change and eliminate provisions relating to car line companies; to provide for a study; to authorize adjustments to the value of railroad and car line property; to eliminate intent language; to harmonize provisions; to provide and eliminate duties for the Revisor of Statutes; to provide operative dates; to repeal the original sections, and also sections 77, 208, and 209, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 2-201, Reissue Revised Statutes of Nebraska, 1943, be amended to read

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including all litigation pending on such date.

(5) The levy provided by subsection (2) of this section may be exceeded by that amount necessary to retire the general obligation bonds assumed by the area or issued pursuant to section 79-2648 according to the terms of such bonds.

(6) Such tax shall be levied and assessed in the same manner as other property taxes and entered on the books of the county treasurer. The proceeds of such tax, as collected, shall be remitted to the treasurer of the board not less frequently than once each month.

Sec. 198. That section 79-3809, Revised Statutes Supplement, 1991, be amended to read as follows:

79-3809. Commencing in 1994, on or before March 1 of each year the Department of Revenue shall compute and certify to the State Department of Education the adjusted valuation, by county, of each district for the second preceding tax year by application of an adjustment factor for each class of property in each such district so that the valuation of property for each district, for purposes of determining state aid pursuant to the Tax Equity and Educational Opportunities Support Act, shall reflect as nearly as possible ~~actual~~ taxable value as required by law and the Constitution of Nebraska. Establishment of the adjustment factors shall be based on the best available assessment practices.

Sec. 199. That section 80-102, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

80-102. (1) The county veterans service committee shall meet at least once each year, or on call of the ~~chairman~~ chairperson or of any three members of the committee. It shall determine the amount considered necessary for providing the food, aid, expenses, and other necessary items set forth in section 77-1605 for the persons entitled to the same under ~~the provisions of said such~~ section. The county veterans service committee shall certify the amount so determined to the county board.

(2) The county board of each county shall annually make such levy or levies as ~~shall be~~ necessary to raise the required aid fund referred to in subsection (1) of this section, not exceeding one cent on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property of such county, ~~except intangible property~~. Any unexpended balance of ~~said the~~ aid fund at the end of any fiscal year shall remain in ~~said the~~ fund, without reappropriation, for future use. The

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