

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1211

Introduced by Hansen, B., 16.

Read first time January 23, 2020

Committee:

- 1 A BILL FOR AN ACT relating to the Nebraska Budget Act; to amend sections
- 2 13-505 and 13-508, Revised Statutes Cumulative Supplement, 2018; to
- 3 change requirements for the preparation of proposed budget
- 4 statements; to harmonize provisions; and to repeal the original
- 5 sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-505, Revised Statutes Cumulative Supplement,
2 2018, is amended to read:

3 13-505 (1) As each governing body begins to prepare the proposed
4 budget statement, the governing body shall first determine the amount to
5 be received from the ~~The estimated expenditures plus the required cash~~
6 ~~reserve for the ensuing fiscal year or biennial period less all estimated~~
7 ~~and actual unencumbered balances at the beginning of the year or biennial~~
8 ~~period and less the estimated income from all sources, including motor~~
9 ~~vehicle taxes, other than taxation of personal and real property. Such~~
10 amount shall be the first amount determined in the budget-making process,
11 shall be used in determining the remainder of the proposed budget
12 statement, and shall equal the amount to be received from taxes, and such
13 ~~amount~~ shall be shown on the proposed budget statement pursuant to
14 section 13-504.

15 (2) The amount to be raised from taxation of personal and real
16 property, as determined in subsection (1) of this section above, plus the
17 estimated revenue from other sources, including motor vehicle taxes, and
18 the estimated and actual unencumbered balances shall equal the estimated
19 expenditures, plus the necessary required cash reserve, for the ensuing
20 year or biennial period.

21 Sec. 2. Section 13-508, Revised Statutes Cumulative Supplement,
22 2018, is amended to read:

23 13-508 (1) After publication and hearing thereon and within the time
24 prescribed by law, each governing body shall file with and certify to the
25 levying board or boards on or before September 20 of each year or
26 September 20 of the final year of a biennial period and file with the
27 auditor a copy of the adopted budget statement which complies with
28 sections 13-518 to 13-522 or 79-1023 to 79-1030, together with the amount
29 of the tax required to fund the adopted budget, setting out separately
30 (a) the amount to be levied for the payment of principal or interest on
31 bonds issued by the governing body and (b) the amount to be levied for

1 all other purposes. Proof of publication shall be attached to the
2 statements. For fiscal years prior to fiscal year 2017-18, learning
3 communities shall also file a copy of such adopted budget statement with
4 member school districts on or before September 1 of each year. If the
5 prime rate published by the Federal Reserve Board is ten percent or more
6 at the time of the filing and certification required under this
7 subsection, the governing body, in certifying the amount required, may
8 make allowance for delinquent taxes not exceeding five percent of the
9 amount required plus the actual percentage of delinquent taxes for the
10 preceding tax year or biennial period and for the amount of estimated tax
11 loss from any pending or anticipated litigation which involves taxation
12 and in which tax collections have been or can be withheld or escrowed by
13 court order. For purposes of this section, anticipated litigation shall
14 be limited to the anticipation of an action being filed by a taxpayer who
15 or which filed a similar action for the preceding year or biennial period
16 which is still pending. Except for such allowances, a governing body
17 shall not certify an amount of tax more than one percent greater or
18 lesser than the amount determined under subsection (1) of section 13-505.

19 (2) Each governing body shall use the certified taxable values as
20 provided by the county assessor pursuant to section 13-509 for the
21 current year in setting or certifying the levy. Each governing body may
22 designate one of its members to perform any duty or responsibility
23 required of such body by this section.

24 Sec. 3. Original sections 13-505 and 13-508, Revised Statutes
25 Cumulative Supplement, 2018, are repealed.