

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 265**

Introduced by Friesen, 34.

Read first time January 11, 2017

Committee:

- 1 A BILL FOR AN ACT relating to the Tax Equity and Educational
- 2 Opportunities Support Act; to amend section 79-1022, Revised
- 3 Statutes Cumulative Supplement, 2016; to provide for a minimum
- 4 amount of state aid to be distributed to each school district; and
- 5 to repeal the original section.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 79-1022, Revised Statutes Cumulative Supplement,  
2 2016, is amended to read:

3 79-1022 (1)(a) ~~(1)~~ On or before March 1 of each year for each  
4 ensuing fiscal year, the department shall determine the amounts to be  
5 distributed to each local system and each district for the ensuing school  
6 fiscal year pursuant to the Tax Equity and Educational Opportunities  
7 Support Act and shall certify the amounts to the Director of  
8 Administrative Services, the Auditor of Public Accounts, each learning  
9 community for school fiscal years prior to school fiscal year 2017-18,  
10 and each district. Except as otherwise provided in this section, the  
11 amount to be distributed to each district from the amount certified for a  
12 local system shall be proportional based on the formula students  
13 attributed to each district in the local system. For school fiscal years  
14 prior to school fiscal year 2017-18, the amount to be distributed to each  
15 district that is a member of a learning community from the amount  
16 certified for the local system shall be proportional based on the formula  
17 needs calculated for each district in the local system. On or before  
18 March 1 of each year for each ensuing fiscal year, the department shall  
19 report the necessary funding level for the ensuing school fiscal year to  
20 the Governor, the Appropriations Committee of the Legislature, and the  
21 Education Committee of the Legislature. The report submitted to the  
22 committees of the Legislature shall be submitted electronically. Except  
23 as otherwise provided in this subsection, certified state aid amounts,  
24 including adjustments pursuant to section 79-1065.02, shall be shown as  
25 budgeted non-property-tax receipts and deducted prior to calculating the  
26 property tax request in the district's general fund budget statement as  
27 provided to the Auditor of Public Accounts pursuant to section 79-1024.

28 (b) Notwithstanding any other provision of the act, the amounts to  
29 be distributed to each local system under the act and certified pursuant  
30 to this section shall be equal to at least:

31 (i) One thousand five hundred dollars per formula student for school

1 fiscal year 2018-19;

2 (ii) Two thousand five hundred dollars per formula student for  
3 school fiscal year 2019-20;

4 (iii) Three thousand five hundred dollars per formula student for  
5 school fiscal year 2020-21;

6 (iv) Four thousand five hundred dollars per formula student for  
7 school fiscal year 2021-22; and

8 (v) Five thousand five hundred dollars per formula student for  
9 school fiscal year 2022-23 and each school fiscal year thereafter.

10 (2) Except as provided in this subsection, subsection (8) of section  
11 79-1016, and sections 79-1005, 79-1033, and 79-1065.02, the amounts  
12 certified pursuant to subsection (1) of this section shall be distributed  
13 in ten as nearly as possible equal payments on the last business day of  
14 each month beginning in September of each ensuing school fiscal year and  
15 ending in June of the following year, except that when a school district  
16 is to receive a monthly payment of less than one thousand dollars, such  
17 payment shall be one lump-sum payment on the last business day of  
18 December during the ensuing school fiscal year.

19 Sec. 2. Original section 79-1022, Revised Statutes Cumulative  
20 Supplement, 2016, is repealed.