

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 321

Introduced by Bolz, 29.

Read first time January 15, 2015

Committee: Revenue

- 1 A BILL FOR AN ACT relating to job training; to amend sections 77-2756 and
- 2 77-3442, Revised Statutes Cumulative Supplement, 2014; to adopt the
- 3 Nebraska Industrial New Job-training Act; to harmonize provisions;
- 4 and to repeal the original sections.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Sections 1 to 7 of this act shall be known and may be
2 cited as the Nebraska Industrial New Job-training Act.

3 Sec. 2. For purposes of the Nebraska Industrial New Job-training
4 Act:

5 (1) Board of governors means the Community College Board of
6 Governors for each community college area in Nebraska;

7 (2) Bond certificate means a bond issued pursuant to section 5 of
8 this act;

9 (3) Community college has the same meaning as in section 85-1503;

10 (4) Employee means a person employed in a new job;

11 (5) Employer means a business engaged in interstate or intrastate
12 commerce for the purpose of manufacturing, processing, or assembling
13 products, conducting research and development, operating e-fulfillment
14 centers, or providing services. Employer does not include any business
15 engaged in retail, health, or professional services or any business which
16 closes or substantially reduces its operation in one area of the state
17 and relocates substantially the same operation to another area of the
18 state;

19 (6) Nebraska average wage means the most recent average weekly wage
20 paid by all employers in all counties in Nebraska as reported by the
21 Department of Labor by October 1 of the year prior to application;

22 (7) New job means a job that is created by an employer as a result
23 of a project;

24 (8) New job withholding payments means the payments made from the
25 withholding taxes of employees which are used to pay bond certificates
26 pursuant to section 4 of this act;

27 (9) New jobs training program means the project or projects
28 established by a community college which provide education and training
29 of workers for new jobs in the area served by the community college;

30 (10) Project costs means all necessary and incidental costs of a
31 project; and

1 (11) Project means a training arrangement which is the subject of an
2 agreement entered into between a community college and an employer in
3 which the community college provides services and other assistance to the
4 employer, including, but not limited to:

5 (a) New jobs training;

6 (b) Adult basic education and job-related instruction;

7 (c) Vocational and skill-assessment services and testing;

8 (d) Training facilities, equipment, materials, and supplies;

9 (e) On-the-job training;

10 (f) Administrative expenses for a new jobs training program;

11 (g) Contracted or professional services; and

12 (h) Issuance of bond certificates.

13 Sec. 3. (1) An employer may apply to the Department of Economic
14 Development for approval of a project. The application shall be on a form
15 prescribed by the department and shall contain:

16 (a) The name of the employer;

17 (b) The community college to be involved in the proposed project;

18 (c) The services and other assistance to be provided by the
19 community college;

20 (d) The number of new jobs to be created as a result of the project;
21 and

22 (e) The average wage expected to be paid for such new jobs.

23 (2) If the department finds that (a) the project will result in new
24 jobs with an average wage that is more than the Nebraska average wage,

25 (b) the project will provide industry-approved training, and (c) the

26 project will comply with the requirements of the Nebraska Industrial New

27 Job-training Act, the department shall approve the project. Once the

28 project is approved, a community college may enter into an agreement with

29 an employer to establish the project and the community college shall

30 notify the Department of Revenue of the agreement as soon as possible.

31 The Department of Revenue shall develop a system for tracking agreements

1 entered into under the Nebraska Industrial New Job-training Act.

2 (3) Any agreement entered into under this section shall include:

3 (a) Provisions addressing how project costs will be paid, which may
4 include one or a combination of the following:

5 (i) New job withholding payments to be received from new jobs
6 created as a result of the project; and

7 (ii) Tuition, student fees, or special charges fixed by the board of
8 governors to defray project costs in whole or in part;

9 (b) A provision requiring that payment of project costs shall not be
10 deferred for a period longer than ten years after the date of the
11 agreement;

12 (c) A provision requiring that costs of on-the-job training for
13 employees shall not exceed fifty percent of the annual gross payroll
14 costs for such employees;

15 (d) The number of new jobs to be created, including the number of
16 full-time jobs and the number of part-time jobs, and the level of wages
17 and benefits to be paid for the new jobs; and

18 (e) Any payments required to be made by the employer.

19 (4) If an agreement requires any payments to be made by an employer,
20 any amounts due from the employer pursuant to the agreement shall be a
21 lien upon the employer's business property until paid and have equal
22 precedence with ordinary taxes and shall not be divested by a judicial
23 sale. Property subject to the lien may be sold for sums due and
24 delinquent at a tax sale, with the same forfeitures, penalties, and
25 consequences as for the nonpayment of ordinary taxes. The purchaser at a
26 tax sale obtains the property subject to the remaining payments due.

27 Sec. 4. (1) New job withholding payments shall be paid to community
28 colleges pursuant to this section and shall be used to pay for bond
29 certificates issued under section 5 of this act. The amount of the new
30 job withholding payments shall be based on the wages paid to employees in
31 the new jobs as follows:

1 (a) For an employee with a rate of pay that is less than two hundred
2 percent of the Nebraska average wage, the new job withholding payment for
3 such employee shall be an amount equal to one and one-half percent of the
4 gross wages paid to such employee; and

5 (b) For an employee with a rate of pay of at least two hundred
6 percent of the Nebraska average wage, the new job withholding payment for
7 such employee shall be an amount equal to three percent of the gross
8 wages paid to such employee.

9 (2) The employer shall pay the new job withholding payments out of
10 the amount of funds withheld from the employees' wages for state
11 withholding taxes. The employer shall remit the amount of the new job
12 withholding payments quarterly in the same manner as withholding taxes
13 are remitted to the Department of Revenue, except that the new job
14 withholding payments shall be paid directly to the community college to
15 be allocated to and paid into a special fund of the community college to
16 pay the principal of and interest on bond certificates issued by the
17 community college to finance or refinance, in whole or in part, the
18 project. When the principal and interest on the bond certificates have
19 been paid, the new job withholding payments shall cease and any money
20 received after the bond certificates have been paid shall be remitted to
21 the State Treasurer to be credited to the General Fund of the state. If
22 the amount of the new job withholding payments made by the employer
23 pursuant to this section is more than the withholding taxes actually owed
24 by the employer to the Department of Revenue, then the employer shall
25 receive a credit against other withholding taxes due from the employer in
26 the amount of the difference.

27 (3) The new job withholding payments and the special fund into which
28 they are paid shall be irrevocably pledged by a community college for the
29 payment of the principal of and interest on the bond certificates issued
30 by a community college to finance or refinance, in whole or in part, the
31 project.

1 (4) The employer shall certify to the Department of Revenue that the
2 new job withholding payments paid by the employer to the community
3 college are in accordance with an agreement and shall provide other
4 information as the Department of Revenue may require.

5 (5) A community college shall certify to the Department of Revenue
6 the amount of new job withholding payments an employer has remitted to
7 the community college and shall provide other information as the
8 Department of Revenue may require.

9 (6) An employee in a new job shall receive full credit with respect
10 to payment of all withholding taxes due from the employee for the amount
11 of any new job withholding payments made to community colleges pursuant
12 to this section.

13 Sec. 5. (1) To provide funds for the present payment of the costs
14 of new job training programs, a community college may borrow money and
15 issue and sell bond certificates payable from future receipts of payments
16 authorized by agreements entered into by the community college. Such
17 receipts shall be pledged to the payment of principal of and interest on
18 the bond certificates.

19 (2) Bond certificates may be sold at public sale or at private sale
20 at par, premium, or discount at the discretion of the board of governors.

21 (3) Bond certificates may be issued with respect to a single project
22 or multiple projects and may contain terms or conditions as the board of
23 governors may provide by resolution authorizing the issuance of the bond
24 certificates.

25 (4) Bond certificates issued to refund other bond certificates may
26 be sold at public sale or at private sale as provided in this section
27 with the proceeds from the sale to be used for the payment of the bond
28 certificates being refunded. The refunding bond certificates may be
29 exchanged in payment and discharge of the bond certificates being
30 refunded, in installments at different times or an entire issue or series
31 at one time. Refunding bond certificates may be sold or exchanged at any

1 time on, before, or after the maturity of the outstanding bond
2 certificates to be refunded, may be issued for the purpose of refunding a
3 like, greater, or lesser principal amount of bond certificates, and may
4 bear a higher, lower, or equivalent rate of interest than the bond
5 certificates being refunded.

6 (5) To further secure the payment of the bond certificates, the
7 board of governors shall, by resolution, provide for the assessment of an
8 annual levy of a standby tax upon all taxable property within the
9 community college area, as defined in section 85-1503, served by the
10 community college. Such levy shall be in addition to all other levies
11 established for the community college and shall not exceed a maximum levy
12 of two cents per one hundred dollars of taxable valuation of property
13 subject to the levy. A copy of the resolution shall be sent to the county
14 treasurer of each county in which the community college area is located.
15 The revenue from the standby tax shall be deposited in a special fund and
16 shall be expended only for the payment of principal of and interest on
17 the bond certificates issued as provided in this section when the
18 payments received for project costs as provided in the agreement are
19 insufficient, which shall be determined by the board of governors. If
20 payments are necessary and made from the special fund, the amount of the
21 payments shall be promptly repaid into the special fund from the first
22 available payments received for project costs as provided in the
23 agreement which are not required for the payment of principal of or
24 interest on bond certificates due. No reserves may be built up in such
25 special fund in anticipation of a projected default. The board of
26 governors shall adjust the annual standby tax levy for each year to
27 reflect the amount of revenue in the special fund and the amount of
28 principal and interest which is due in that year.

29 (6) Before bond certificates are issued, the board of governors
30 shall publish once a notice of its intention to issue the bond
31 certificates, stating the amount, the purpose, and the project or

1 projects for which the bond certificates are to be issued. A person may,
2 within fifteen days after the publication of the notice by action in the
3 district court of a county in the community college area served by the
4 community college, appeal the decision of the board of governors in
5 proposing to issue the bond certificates. The action of the board of
6 governors in determining to issue the bond certificates is final and
7 conclusive unless the district court finds that the board of governors
8 has exceeded its legal authority. An action shall not be brought which
9 questions the legality of the bond certificates, the power of the board
10 of governors to issue the bond certificates, the effectiveness of any
11 proceedings relating to the authorization of the project, or the
12 authorization and issuance of the bond certificates from and after
13 fifteen days from the publication of the notice of intention to issue.

14 Sec. 6. (1) Community colleges shall report agreements entered into
15 under the Nebraska Industrial New Job-training Act to the Department of
16 Economic Development. The Department of Economic Development shall
17 electronically submit an annual report on the following information to
18 the Revenue Committee of the Legislature:

19 (a) A listing of the approved projects, including a listing of the
20 community colleges and employers involved and a reference to the industry
21 group of such employers under the Standard Industrial Classification
22 System as compiled by the United States Department of Labor;

23 (b) The number of employees who entered training and the number of
24 employees who completed training in each project and the wages and
25 benefits paid to employees before and after training;

26 (c) The number of degrees or certificates awarded to employees by
27 calendar year;

28 (d) The number of employees employed full-time and part-time as a
29 result of the project and the rate of retention of employees one year
30 after the completion of the training as reported by the employer; and

31 (e) The schedule for bond certificate repayment for each project.

1 (2) The Department of Revenue shall electronically submit an annual
2 report on the following information to the Revenue Committee of the
3 Legislature:

4 (a) The amount of new job withholding payments that employers have
5 remitted to community colleges each year and cumulatively; and

6 (b) The total number of agreements entered into under the Nebraska
7 Industrial New Job-training Act each year and cumulatively.

8 Sec. 7. The Department of Economic Development may adopt and
9 promulgate rules and regulations to carry out the Nebraska Industrial New
10 Job-training Act.

11 Sec. 8. Section 77-2756, Revised Statutes Cumulative Supplement,
12 2014, is amended to read:

13 77-2756 (1) Except as provided in subsection (2) of this section and
14 in section 4 of this act, every employer or payor required to deduct and
15 withhold income tax under the Nebraska Revenue Act of 1967 shall, for
16 each calendar quarter, on or before the last day of the month following
17 the close of such calendar quarter, file a withholding return as
18 prescribed by the Tax Commissioner and pay over to the Tax Commissioner
19 or to a depository designated by the Tax Commissioner the taxes so
20 required to be deducted and withheld in such form and content as the Tax
21 Commissioner may prescribe and containing such information as the Tax
22 Commissioner deems necessary for the proper administration of the
23 Nebraska Revenue Act of 1967. When the aggregate amount required to be
24 deducted and withheld by any employer or payor for either the first or
25 second month of a calendar quarter exceeds five hundred dollars, the
26 employer or payor shall, by the fifteenth day of the succeeding month,
27 pay over such aggregate amount to the Tax Commissioner or to a depository
28 designated by the Tax Commissioner. The amount so paid shall be allowed
29 as a credit against the liability shown on the employer's or payor's
30 quarterly withholding return required by this section. The Tax
31 Commissioner may, by rule and regulation, provide for the filing of

1 returns and the payment of the tax deducted and withheld on other than a
2 quarterly basis.

3 (2) When the aggregate amount required to be deducted and withheld
4 by any employer or payor for the entire calendar year is less than five
5 hundred dollars or the employer or payor is allowed to file federal
6 withholding returns annually, the employer or payor shall, for each
7 calendar year, on or before the last day of the month following the close
8 of such calendar year, file a withholding return as prescribed by the Tax
9 Commissioner and pay over to the Tax Commissioner or to a depository
10 designated by the Tax Commissioner the taxes so required to be deducted
11 and withheld in such form and content as the Tax Commissioner may
12 prescribe and containing such information as the Tax Commissioner deems
13 necessary for the proper administration of the Nebraska Revenue Act of
14 1967. The employer or payor may elect or the Tax Commissioner may require
15 the filing of returns and the payment of taxes on a quarterly basis.

16 (3) Whenever any employer or payor fails to collect, truthfully
17 account for, pay over, or make returns of the income tax as required by
18 this section, the Tax Commissioner may serve a notice requiring such
19 employer or payor to collect the taxes which become collectible after
20 service of such notice, to deposit such taxes in a bank approved by the
21 Tax Commissioner in a separate account in trust for and payable to the
22 Tax Commissioner, and to keep the amount of such tax in such account
23 until paid over to the Tax Commissioner. Such notice shall remain in
24 effect until a notice of cancellation is served by the Tax Commissioner.

25 (4) Any employer or payor may appoint an agent in accordance with
26 section 3504 of the Internal Revenue Code of 1986, as amended, for the
27 purpose of withholding, reporting, or making payment of amounts withheld
28 on behalf of the employer or payor. The agent shall be considered an
29 employer or payor for purposes of the Nebraska Revenue Act of 1967 and,
30 with the actual employer or payor, shall be jointly and severally liable
31 for any amount required to be withheld and paid over to the Tax

1 Commissioner and any additions to tax, penalties, and interest with
2 respect thereto.

3 (5) The employer or payor shall also file on or before February 1 of
4 the succeeding year a copy of each statement furnished by such employer
5 or payor to each employee or payee with respect to taxes withheld on
6 wages or payments subject to withholding. Any employer, payor, or agent
7 who furnished more than fifty statements for a year shall file the
8 required copies electronically in a manner approved by the Tax
9 Commissioner that is compatible with federal electronic filing
10 requirements or methods.

11 Sec. 9. Section 77-3442, Revised Statutes Cumulative Supplement,
12 2014, is amended to read:

13 77-3442 (1) Property tax levies for the support of local governments
14 for fiscal years beginning on or after July 1, 1998, shall be limited to
15 the amounts set forth in this section except as provided in section
16 77-3444.

17 (2)(a) Except as provided in subdivision (2)(e) of this section,
18 school districts and multiple-district school systems, except learning
19 communities and school districts that are members of learning
20 communities, may levy a maximum levy of one dollar and five cents per one
21 hundred dollars of taxable valuation of property subject to the levy.

22 (b) For each fiscal year, learning communities may levy a maximum
23 levy for the general fund budgets of member school districts of ninety-
24 five cents per one hundred dollars of taxable valuation of property
25 subject to the levy. The proceeds from the levy pursuant to this
26 subdivision shall be distributed pursuant to section 79-1073.

27 (c) Except as provided in subdivision (2)(e) of this section, for
28 each fiscal year, school districts that are members of learning
29 communities may levy for purposes of such districts' general fund budget
30 and special building funds a maximum combined levy of the difference of
31 one dollar and five cents on each one hundred dollars of taxable property

1 subject to the levy minus the learning community levies pursuant to
2 subdivisions (2)(b) and (2)(g) of this section for such learning
3 community.

4 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)
5 of this section are amounts levied to pay for sums agreed to be paid by a
6 school district to certificated employees in exchange for a voluntary
7 termination of employment and amounts levied to pay for special building
8 funds and sinking funds established for projects commenced prior to April
9 1, 1996, for construction, expansion, or alteration of school district
10 buildings. For purposes of this subsection, commenced means any action
11 taken by the school board on the record which commits the board to expend
12 district funds in planning, constructing, or carrying out the project.

13 (e) Federal aid school districts may exceed the maximum levy
14 prescribed by subdivision (2)(a) or (2)(c) of this section only to the
15 extent necessary to qualify to receive federal aid pursuant to Title VIII
16 of Public Law 103-382, as such title existed on September 1, 2001. For
17 purposes of this subdivision, federal aid school district means any
18 school district which receives ten percent or more of the revenue for its
19 general fund budget from federal government sources pursuant to Title
20 VIII of Public Law 103-382, as such title existed on September 1, 2001.

21 (f) For school fiscal year 2002-03 through school fiscal year
22 2007-08, school districts and multiple-district school systems may, upon
23 a three-fourths majority vote of the school board of the school district,
24 the board of the unified system, or the school board of the high school
25 district of the multiple-district school system that is not a unified
26 system, exceed the maximum levy prescribed by subdivision (2)(a) of this
27 section in an amount equal to the net difference between the amount of
28 state aid that would have been provided under the Tax Equity and
29 Educational Opportunities Support Act without the temporary aid
30 adjustment factor as defined in section 79-1003 for the ensuing school
31 fiscal year for the school district or multiple-district school system

1 and the amount provided with the temporary aid adjustment factor. The
2 State Department of Education shall certify to the school districts and
3 multiple-district school systems the amount by which the maximum levy may
4 be exceeded for the next school fiscal year pursuant to this subdivision
5 (f) of this subsection on or before February 15 for school fiscal years
6 2004-05 through 2007-08.

7 (g) For each fiscal year, learning communities may levy a maximum
8 levy of two cents on each one hundred dollars of taxable property subject
9 to the levy for special building funds for member school districts. The
10 proceeds from the levy pursuant to this subdivision shall be distributed
11 pursuant to section 79-1073.01.

12 (h) For each fiscal year, learning communities may levy a maximum
13 levy of one-half cent on each one hundred dollars of taxable property
14 subject to the levy for elementary learning center facility leases, for
15 remodeling of leased elementary learning center facilities, and for up to
16 fifty percent of the estimated cost for focus school or program capital
17 projects approved by the learning community coordinating council pursuant
18 to section 79-2111.

19 (i) For each fiscal year, learning communities may levy a maximum
20 levy of one and one-half cents on each one hundred dollars of taxable
21 property subject to the levy for early childhood education programs for
22 children in poverty, for elementary learning center employees, for
23 contracts with other entities or individuals who are not employees of the
24 learning community for elementary learning center programs and services,
25 and for pilot projects, except that no more than ten percent of such levy
26 may be used for elementary learning center employees.

27 (3)(a) For fiscal years 2011-12 and 2012-13, community college areas
28 may levy a maximum of ten and one-quarter cents per one hundred dollars
29 of taxable valuation of property subject to the levy for operating
30 expenditures and may also levy the additional levies provided in
31 subdivisions (1)(b) and (c) of section 85-1517.

1 (b) For fiscal year 2013-14 and each fiscal year thereafter,
2 community college areas may levy the levies provided in subdivisions (2)
3 (a) through (c) of section 85-1517, in accordance with the provisions of
4 such subdivisions, and the levy provided in section 5 of this act, in
5 accordance with the provisions of such section. A community college area
6 may exceed the levy provided in subdivision (2)(b) of section 85-1517 by
7 the amount necessary to retire general obligation bonds assumed by the
8 community college area or issued pursuant to section 85-1515 according to
9 the terms of such bonds or for any obligation pursuant to section 85-1535
10 entered into prior to January 1, 1997.

11 (4)(a) Natural resources districts may levy a maximum levy of four
12 and one-half cents per one hundred dollars of taxable valuation of
13 property subject to the levy.

14 (b) Natural resources districts shall also have the power and
15 authority to levy a tax equal to the dollar amount by which their
16 restricted funds budgeted to administer and implement ground water
17 management activities and integrated management activities under the
18 Nebraska Ground Water Management and Protection Act exceed their
19 restricted funds budgeted to administer and implement ground water
20 management activities and integrated management activities for FY2003-04,
21 not to exceed one cent on each one hundred dollars of taxable valuation
22 annually on all of the taxable property within the district.

23 (c) In addition, natural resources districts located in a river
24 basin, subbasin, or reach that has been determined to be fully
25 appropriated pursuant to section 46-714 or designated as overappropriated
26 pursuant to section 46-713 by the Department of Natural Resources shall
27 also have the power and authority to levy a tax equal to the dollar
28 amount by which their restricted funds budgeted to administer and
29 implement ground water management activities and integrated management
30 activities under the Nebraska Ground Water Management and Protection Act
31 exceed their restricted funds budgeted to administer and implement ground

1 water management activities and integrated management activities for
2 FY2005-06, not to exceed three cents on each one hundred dollars of
3 taxable valuation on all of the taxable property within the district for
4 fiscal year 2006-07 and each fiscal year thereafter through fiscal year
5 2017-18.

6 (5) Any educational service unit authorized to levy a property tax
7 pursuant to section 79-1225 may levy a maximum levy of one and one-half
8 cents per one hundred dollars of taxable valuation of property subject to
9 the levy.

10 (6)(a) Incorporated cities and villages which are not within the
11 boundaries of a municipal county may levy a maximum levy of forty-five
12 cents per one hundred dollars of taxable valuation of property subject to
13 the levy plus an additional five cents per one hundred dollars of taxable
14 valuation to provide financing for the municipality's share of revenue
15 required under an agreement or agreements executed pursuant to the
16 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum
17 levy shall include amounts levied to pay for sums to support a library
18 pursuant to section 51-201, museum pursuant to section 51-501, visiting
19 community nurse, home health nurse, or home health agency pursuant to
20 section 71-1637, or statue, memorial, or monument pursuant to section
21 80-202.

22 (b) Incorporated cities and villages which are within the boundaries
23 of a municipal county may levy a maximum levy of ninety cents per one
24 hundred dollars of taxable valuation of property subject to the levy. The
25 maximum levy shall include amounts paid to a municipal county for county
26 services, amounts levied to pay for sums to support a library pursuant to
27 section 51-201, a museum pursuant to section 51-501, a visiting community
28 nurse, home health nurse, or home health agency pursuant to section
29 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

30 (7) Sanitary and improvement districts which have been in existence
31 for more than five years may levy a maximum levy of forty cents per one

1 hundred dollars of taxable valuation of property subject to the levy, and
2 sanitary and improvement districts which have been in existence for five
3 years or less shall not have a maximum levy. Unconsolidated sanitary and
4 improvement districts which have been in existence for more than five
5 years and are located in a municipal county may levy a maximum of eighty-
6 five cents per hundred dollars of taxable valuation of property subject
7 to the levy.

8 (8) Counties may levy or authorize a maximum levy of fifty cents per
9 one hundred dollars of taxable valuation of property subject to the levy,
10 except that five cents per one hundred dollars of taxable valuation of
11 property subject to the levy may only be levied to provide financing for
12 the county's share of revenue required under an agreement or agreements
13 executed pursuant to the Interlocal Cooperation Act or the Joint Public
14 Agency Act. The maximum levy shall include amounts levied to pay for sums
15 to support a library pursuant to section 51-201 or museum pursuant to
16 section 51-501. The county may allocate up to fifteen cents of its
17 authority to other political subdivisions subject to allocation of
18 property tax authority under subsection (1) of section 77-3443 and not
19 specifically covered in this section to levy taxes as authorized by law
20 which do not collectively exceed fifteen cents per one hundred dollars of
21 taxable valuation on any parcel or item of taxable property. The county
22 may allocate to one or more other political subdivisions subject to
23 allocation of property tax authority by the county under subsection (1)
24 of section 77-3443 some or all of the county's five cents per one hundred
25 dollars of valuation authorized for support of an agreement or agreements
26 to be levied by the political subdivision for the purpose of supporting
27 that political subdivision's share of revenue required under an agreement
28 or agreements executed pursuant to the Interlocal Cooperation Act or the
29 Joint Public Agency Act. If an allocation by a county would cause another
30 county to exceed its levy authority under this section, the second county
31 may exceed the levy authority in order to levy the amount allocated.

1 Property tax levies for costs of reassumption of the assessment function
2 pursuant to section 77-1340 or 77-1340.04 are not included in the levy
3 limits established in this subsection for fiscal years 2010-11 through
4 2013-14.

5 (9) Municipal counties may levy or authorize a maximum levy of one
6 dollar per one hundred dollars of taxable valuation of property subject
7 to the levy. The municipal county may allocate levy authority to any
8 political subdivision or entity subject to allocation under section
9 77-3443.

10 (10) Property tax levies (a) for judgments, except judgments or
11 orders from the Commission of Industrial Relations, obtained against a
12 political subdivision which require or obligate a political subdivision
13 to pay such judgment, to the extent such judgment is not paid by
14 liability insurance coverage of a political subdivision, (b) for
15 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
16 for bonds as defined in section 10-134 approved according to law and
17 secured by a levy on property except as provided in section 44-4317 for
18 bonded indebtedness issued by educational service units and school
19 districts, and (d) for payments by a public airport to retire interest-
20 free loans from the Department of Aeronautics in lieu of bonded
21 indebtedness at a lower cost to the public airport are not included in
22 the levy limits established by this section.

23 (11) The limitations on tax levies provided in this section are to
24 include all other general or special levies provided by law.
25 Notwithstanding other provisions of law, the only exceptions to the
26 limits in this section are those provided by or authorized by sections
27 77-3442 to 77-3444.

28 (12) Tax levies in excess of the limitations in this section shall
29 be considered unauthorized levies under section 77-1606 unless approved
30 under section 77-3444.

31 (13) For purposes of sections 77-3442 to 77-3444, political

1 subdivision means a political subdivision of this state and a county
2 agricultural society.

3 (14) For school districts that file a binding resolution on or
4 before May 9, 2008, with the county assessors, county clerks, and county
5 treasurers for all counties in which the school district has territory
6 pursuant to subsection (7) of section 79-458, if the combined levies,
7 except levies for bonded indebtedness approved by the voters of the
8 school district and levies for the refinancing of such bonded
9 indebtedness, are in excess of the greater of (a) one dollar and twenty
10 cents per one hundred dollars of taxable valuation of property subject to
11 the levy or (b) the maximum levy authorized by a vote pursuant to section
12 77-3444, all school district levies, except levies for bonded
13 indebtedness approved by the voters of the school district and levies for
14 the refinancing of such bonded indebtedness, shall be considered
15 unauthorized levies under section 77-1606.

16 Sec. 10. Original sections 77-2756 and 77-3442, Revised Statutes
17 Cumulative Supplement, 2014, are repealed.