

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 671

Introduced by Linehan, 39.

Read first time January 23, 2019

Committee:

1 A BILL FOR AN ACT relating to the Tax Equity and Educational
2 Opportunities Support Act; to amend sections 79-1001 and 79-1017.01,
3 Revised Statutes Cumulative Supplement, 2018; to provide for
4 sparsity aid; 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 79-1001, Revised Statutes Cumulative Supplement,
2 2018, is amended to read:

3 79-1001 Sections 79-1001 to 79-1033 and section 2 of this act shall
4 be known and may be cited as the Tax Equity and Educational Opportunities
5 Support Act.

6 Sec. 2. For school fiscal year 2020-21 and each school fiscal year
7 thereafter, the department shall calculate sparsity aid to be paid to
8 each school district that is in a sparse local system or a very sparse
9 local system that has less than three hundred ninety formula students.
10 The sparsity aid for each such school district shall equal the product of
11 the formula students of such school district multiplied by five thousand
12 dollars. Sparsity aid shall be included as a formula resource pursuant to
13 section 79-1017.01.

14 Sec. 3. Section 79-1017.01, Revised Statutes Cumulative Supplement,
15 2018, is amended to read:

16 79-1017.01 (1) For state aid calculated for school fiscal years
17 2014-15 and 2015-16, local system formula resources includes other actual
18 receipts determined pursuant to section 79-1018.01, net option funding
19 determined pursuant to section 79-1009, teacher education aid determined
20 pursuant to section 79-1007.25, instructional time aid determined
21 pursuant to subsection (2) of section 79-1007.23, allocated income tax
22 funds determined pursuant to section 79-1005.01, and minimum levy
23 adjustments determined pursuant to section 79-1008.02 and is reduced by
24 amounts paid by the district in the most recently available complete data
25 year as property tax refunds pursuant to or in the manner prescribed by
26 section 77-1736.06.

27 (1) (2) For state aid calculated for school fiscal years year
28 2016-17 through 2019-20 and each school fiscal year thereafter, local
29 system formula resources includes other actual receipts determined
30 pursuant to section 79-1018.01, net option funding determined pursuant to
31 section 79-1009, allocated income tax funds determined pursuant to

1 section 79-1005.01, community achievement plan aid determined pursuant to
2 section 79-1005, and minimum levy adjustments determined pursuant to
3 section 79-1008.02 for school fiscal years prior to school fiscal year
4 2017-18, and is reduced by amounts paid by the district in the most
5 recently available complete data year as property tax refunds pursuant to
6 or in the manner prescribed by section 77-1736.06.

7 (2) For state aid calculated for school fiscal year 2020-21 and each
8 school fiscal year thereafter, local system formula resources includes
9 other actual receipts determined pursuant to section 79-1018.01, net
10 option funding determined pursuant to section 79-1009, sparsity aid
11 determined pursuant to section 2 of this act, allocated income tax funds
12 determined pursuant to section 79-1005.01, community achievement plan aid
13 determined pursuant to section 79-1005, and is reduced by amounts paid by
14 the district in the most recently available complete data year as
15 property tax refunds pursuant to or in the manner prescribed by section
16 77-1736.06.

17 Sec. 4. Original sections 79-1001 and 79-1017.01, Revised Statutes
18 Cumulative Supplement, 2018, are repealed.