

LEGISLATURE OF NEBRASKA  
ONE HUNDRED THIRD LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 686**

Introduced by Christensen, 44.

Read first time January 08, 2014

Committee:

A BILL

1 FOR AN ACT relating to natural resources districts; to amend section  
2 2-3226.05, Reissue Revised Statutes of Nebraska; to  
3 change a certification date relating to nonirrigated  
4 acres as prescribed; and to repeal the original section.  
5 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 2-3226.05, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   2-3226.05 (1) A district with an integrated management  
4 plan as described in subsection (1) of section 2-3226.01 may levy an  
5 occupation tax upon the activity of irrigation of agricultural lands  
6 within such district on an annual basis, not to exceed ten dollars  
7 per irrigated acre, the proceeds of which may be used for (a)  
8 repaying principal and interest on any bonds or refunding bonds  
9 issued pursuant to section 2-3226.01 for one or more projects under  
10 section 2-3226.04, (b) the repayment of financial assistance received  
11 by the district pursuant to section 2-3226.07, or (c) payment of all  
12 or any part of the costs and expenses of one or more qualified  
13 projects described in section 2-3226.04. If such district has more  
14 than one river basin as described in section 2-1504 within its  
15 jurisdiction, such district shall confine such occupation tax  
16 authorized in this section to the geographic area affected by an  
17 integrated management plan adopted in accordance with section 46-715.

18                   (2)(a) Acres classified by the county assessor as  
19 irrigated shall be subject to such district's occupation tax unless  
20 on or before ~~March~~ June 1 in each year the record owner certifies to  
21 the district the nonirrigation status of such acres.

22                   (b) A district may exempt from the occupation tax acres  
23 that are enrolled in local, state, or federal temporary irrigation  
24 retirement programs that prohibit the application of irrigation water  
25 in the year for which the tax is levied.

1           (c) Except as provided in subdivisions (2)(a) and (b) of  
2 this section, a district is prohibited from providing an exemption  
3 from, or allowing a request for a local refund of, an occupation tax  
4 on irrigated acres regardless of the irrigation source while the  
5 record owner maintains irrigated status on such acres in the year for  
6 which the tax is levied.

7           ~~(d) Notwithstanding subdivisions (2)(b) and (c) of this~~  
8 ~~section, the record owner may present evidence of the nonirrigation~~  
9 ~~status of the acres subject to the tax within twelve months after the~~  
10 ~~date the tax was levied and the district may refund amounts collected~~  
11 ~~upon such acres if an occupation tax was not levied by the district~~  
12 ~~the previous year and the district had not adopted an integrated~~  
13 ~~management plan as described in subsection (1) of section 2-3226.01~~  
14 ~~by March 1 in the current year. Subdivision (2)(d) of this section~~  
15 ~~terminates on October 1, 2012.~~

16           (3) Any such occupation tax shall remain in effect so  
17 long as the natural resources district has bonds outstanding which  
18 have been issued stating such occupation tax as an available source  
19 for payment and for the purpose of paying all or any part of the  
20 costs and expenses of one or more projects authorized pursuant to  
21 section 2-3226.04.

22           (4) Such occupation taxes shall be certified to,  
23 collected by, and accounted for by the county treasurer at the same  
24 time and in the same manner as general real estate taxes, and such  
25 occupation taxes shall be and remain a perpetual lien against such

1 real estate until paid. Such occupation taxes shall become delinquent  
2 at the same time and in the same manner as general real property  
3 taxes. The county treasurer shall publish and post a list of  
4 delinquent occupation taxes with the list of real property subject to  
5 sale for delinquent property taxes provided for in section 77-1804.  
6 In addition, the list shall be provided to natural resources  
7 districts which levied the delinquent occupation taxes. The list  
8 shall include the record owner's name, the parcel identification  
9 number, and the amount of delinquent occupation tax. For services  
10 rendered in the collection of the occupation tax, the county  
11 treasurer shall receive the fee provided for collection of general  
12 natural resources district money under section 33-114.

13 (5) Such lien shall be inferior only to general taxes  
14 levied by political subdivisions of the state. When such occupation  
15 taxes have become delinquent and the real property on which the  
16 irrigation took place has not been offered at any tax sale, the  
17 district may proceed in district court in the county in which the  
18 real estate is situated to foreclose in its own name the lien in the  
19 same manner and with like effect as a foreclosure of a real estate  
20 mortgage, except that sections 77-1903 to 77-1917 shall govern when  
21 applicable.

22 Sec. 2. Original section 2-3226.05, Reissue Revised  
23 Statutes of Nebraska, is repealed.