

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 522

Introduced by Sullivan, 41.

Read first time January 21, 2015

Committee:

1 A BILL FOR AN ACT relating to state aid to education; to amend sections
2 79-309.01, 79-1001, 79-1003, 79-1003.01, 79-1005.01, 79-1007.05,
3 79-1007.06, 79-1007.08, 79-1007.12, 79-1007.14, 79-1007.15,
4 79-1007.18, 79-1008.01, 79-1008.02, 79-1009, 79-1015.01, 79-1017.01,
5 79-1018.01, 79-1022, 79-1035, 79-1035.02, 79-1036, and 84-612,
6 Reissue Revised Statutes of Nebraska; to change and eliminate
7 provisions relating to state aid to schools; to provide for
8 apportionment funds and student support aid; to provide for a
9 transfer from the Cash Reserve Fund; to harmonize provisions; to
10 repeal the original sections; and to outright repeal sections
11 79-1007.04 and 79-1007.17, Reissue Revised Statutes of Nebraska.
12 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 79-309.01, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 79-309.01 (1)(a) Beginning in 2016, the Commissioner of Education
4 shall annually collect data from each school district prior to February
5 25 and determine whether at least seventy-five percent of the school
6 districts have included a system for distributing apportionment funds
7 attributable to income from solar or wind agreements on school lands for
8 teacher performance pay within such districts' local collective-
9 bargaining agreements for the ensuing school fiscal year.

10 (b)(i) If the seventy-five percent requirement has been met for the
11 year, the Commissioner of Education shall use the separate accounting
12 provided by the State Treasurer under subdivision (1)(b) of section
13 79-1035 to determine the amount of the apportionment to each school
14 district under section 79-1035 that is attributable to income from solar
15 or wind agreements on school lands. The commissioner shall notify each
16 school district of such amount within five days after certification of
17 the apportionment required pursuant to subsections (4) and (5) ~~subsection~~
18 ~~(3)~~ of section 79-1035. Each school district shall use the amount of
19 apportionment funds specified in the notice provided by the commissioner
20 for the purpose of teacher performance pay. Such amount shall be used as
21 a supplement to the salary schedule as provided in local collective-
22 bargaining agreements. For purposes of distribution of such funds only,
23 the Legislature finds that teacher performance pay measurements,
24 criteria, and payout amounts are mandatory topics of collective
25 bargaining. If a school district has not included a system for
26 distributing apportionment funds attributable to income from solar or
27 wind agreements on school lands for teacher performance pay within its
28 local collective-bargaining agreement, the amount of apportionment funds
29 specified in the notice provided by the commissioner shall be returned to
30 the State Treasurer within one month of receipt of such funds. The State
31 Treasurer shall immediately credit any funds returned under this section

1 to the temporary school fund. Any funds returned under this section shall
2 be redistributed from the temporary school fund in the following year and
3 shall no longer be designated as income attributable to solar or wind
4 agreements on school lands.

5 (ii) If the seventy-five percent requirement has not been met for
6 the year, then subdivision (1)(b)(i) of this section shall not apply for
7 that year.

8 (2) If the seventy-five percent requirement has not been met in
9 2016, 2017, or 2018, then this section shall not apply in 2019 or any
10 year thereafter.

11 (3) For purposes of this section:

12 (a) Agreement means any lease, easement, covenant, or other such
13 contractual arrangement; and

14 (b) Teacher performance pay means a systematic process for measuring
15 teachers' performance and linking the measurements to changes in teacher
16 pay. Indicators of teacher performance may include improving professional
17 skills and knowledge, classroom performance or instructional behavior,
18 and instructional outcomes. Teacher performance pay may include
19 predetermined bonus amounts and payout criteria.

20 Sec. 2. Section 79-1001, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 79-1001 Sections 79-1001 to 79-1033 and section 6 of this act shall
23 be known and may be cited as the Tax Equity and Educational Opportunities
24 Support Act.

25 Sec. 3. Section 79-1003, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 79-1003 For purposes of the Tax Equity and Educational Opportunities
28 Support Act:

29 (1) Adjusted general fund operating expenditures means (a) for
30 school fiscal years 2013-14 through 2015-16, the difference of the
31 general fund operating expenditures as calculated pursuant to subdivision

1 (22) of this section increased by the cost growth factor calculated
2 pursuant to section 79-1007.10, minus the transportation allowance,
3 special receipts allowance, poverty allowance, limited English
4 proficiency allowance, distance education and telecommunications
5 allowance, elementary site allowance, summer school allowance,
6 instructional time allowance, teacher education allowance, and focus
7 school and program allowance, and (b) for school fiscal year 2016-17 and
8 each school fiscal year thereafter, the difference of the general fund
9 operating expenditures as calculated pursuant to subdivision (22) of this
10 section increased by the cost growth factor calculated pursuant to
11 section 79-1007.10, minus the transportation allowance, special receipts
12 allowance, poverty allowance, limited English proficiency allowance,
13 distance education and telecommunications allowance, elementary site
14 allowance, summer school allowance, and focus school and program
15 allowance;

16 (2) Adjusted valuation means the assessed valuation of taxable
17 property of each local system in the state, adjusted pursuant to the
18 adjustment factors described in section 79-1016. Adjusted valuation means
19 the adjusted valuation for the property tax year ending during the school
20 fiscal year immediately preceding the school fiscal year in which the aid
21 based upon that value is to be paid. For purposes of determining the
22 local effort rate yield pursuant to section 79-1015.01, adjusted
23 valuation does not include the value of any property which a court, by a
24 final judgment from which no appeal is taken, has declared to be
25 nontaxable or exempt from taxation;

26 (3) Allocated income tax funds means the amount of assistance paid
27 to a local system pursuant to section 79-1005.01 as adjusted, for school
28 fiscal years prior to school fiscal year 2016-17, by the minimum levy
29 adjustment pursuant to section 79-1008.02;

30 (4) Average daily membership means the average daily membership for
31 grades kindergarten through twelve attributable to the local system, as

1 provided in each district's annual statistical summary, and includes the
2 proportionate share of students enrolled in a public school instructional
3 program on less than a full-time basis;

4 (5) Base fiscal year means the first school fiscal year following
5 the school fiscal year in which the reorganization or unification
6 occurred;

7 (6) Board means the school board of each school district;

8 (7) Categorical funds means funds limited to a specific purpose by
9 federal or state law, including, but not limited to, Title I funds, Title
10 VI funds, federal vocational education funds, federal school lunch funds,
11 Indian education funds, Head Start funds, and funds from the Education
12 Innovation Fund. Categorical funds does not include funds received
13 pursuant to section 79-1028.02 or 79-1028.04;

14 (8) Consolidate means to voluntarily reduce the number of school
15 districts providing education to a grade group and does not include
16 dissolution pursuant to section 79-498;

17 (9) Converted contract means an expired contract that was in effect
18 for at least fifteen school years beginning prior to school year 2012-13
19 for the education of students in a nonresident district in exchange for
20 tuition from the resident district when the expiration of such contract
21 results in the nonresident district educating students, who would have
22 been covered by the contract if the contract were still in effect, as
23 option students pursuant to the enrollment option program established in
24 section 79-234;

25 (10) Converted contract option student means a student who will be
26 an option student pursuant to the enrollment option program established
27 in section 79-234 for the school fiscal year for which aid is being
28 calculated and who would have been covered by a converted contract if the
29 contract were still in effect and such school fiscal year is the first
30 school fiscal year for which such contract is not in effect;

31 (11) Department means the State Department of Education;

1 (12) District means any Class I, II, III, IV, V, or VI school
2 district and any, ~~beginning with the calculation of state aid for school~~
3 ~~fiscal year 2011-12 and each school fiscal year thereafter,~~ a unified
4 system as defined in section 79-4,108;

5 (13) Ensuing school fiscal year means the school fiscal year
6 following the current school fiscal year;

7 (14) Equalization aid means the amount of assistance calculated to
8 be paid to a local system pursuant to section ~~sections 79-1007.11 to~~
9 ~~79-1007.23, 79-1007.25, 79-1008.01 to 79-1022, 79-1022.02, 79-1028.02,~~
10 ~~and 79-1028.04;~~

11 (15) Fall membership means the total membership in kindergarten
12 through grade twelve attributable to the local system as reported on the
13 fall school district membership reports for each district pursuant to
14 section 79-528;

15 (16) Fiscal year means the state fiscal year which is the period
16 from July 1 to the following June 30;

17 (17) Formula students means:

18 (a) For state aid certified pursuant to section 79-1022, the sum of
19 the product of fall membership from the school fiscal year immediately
20 preceding the school fiscal year in which the aid is to be paid
21 multiplied by the average ratio of average daily membership to fall
22 membership for the second school fiscal year immediately preceding the
23 school fiscal year in which the aid is to be paid and the prior two
24 school fiscal years plus sixty percent of the qualified early childhood
25 education fall membership plus tuitioned students from the school fiscal
26 year immediately preceding the school fiscal year in which aid is to be
27 paid minus the product of the number of students enrolled in kindergarten
28 that is not full-day kindergarten from the fall membership multiplied by
29 0.5; and

30 (b) For the final calculation of state aid pursuant to section
31 79-1065, the sum of average daily membership plus sixty percent of the

1 qualified early childhood education average daily membership plus
2 tuitioned students minus the product of the number of students enrolled
3 in kindergarten that is not full-day kindergarten from the average daily
4 membership multiplied by 0.5 from the school fiscal year immediately
5 preceding the school fiscal year in which aid was paid;

6 (18) Free lunch and free milk student means a student who qualified
7 for free lunches or free milk from the most recent data available on
8 November 1 of the school fiscal year immediately preceding the school
9 fiscal year in which aid is to be paid;

10 (19) Full-day kindergarten means kindergarten offered by a district
11 for at least one thousand thirty-two instructional hours;

12 (20) General fund budget of expenditures means the total budget of
13 disbursements and transfers for general fund purposes as certified in the
14 budget statement adopted pursuant to the Nebraska Budget Act, except that
15 for purposes of the limitation imposed in section 79-1023 and the
16 calculation pursuant to subdivision (2) of section 79-1027.01, the
17 general fund budget of expenditures does not include any special grant
18 funds, exclusive of local matching funds, received by a district;

19 (21) General fund expenditures means all expenditures from the
20 general fund;

21 (22) General fund operating expenditures means ~~for state aid~~
22 ~~calculated for school fiscal years 2012-13 and each school fiscal year~~
23 ~~thereafter~~, as reported on the annual financial report for the second
24 school fiscal year immediately preceding the school fiscal year in which
25 aid is to be paid, the total general fund expenditures minus (a) the
26 amount of all receipts to the general fund, to the extent that such
27 receipts are not included in local system formula resources, from early
28 childhood education tuition, summer school tuition, educational entities
29 as defined in section 79-1201.01 for providing distance education courses
30 through the Educational Service Unit Coordinating Council to such
31 educational entities, private foundations, individuals, associations,

1 charitable organizations, the textbook loan program authorized by section
2 79-734, federal impact aid, and levy override elections pursuant to
3 section 77-3444, (b) the amount of expenditures for categorical funds,
4 tuition paid, transportation fees paid to other districts, adult
5 education, community services, redemption of the principal portion of
6 general fund debt service, retirement incentive plans authorized by
7 section 79-855, and staff development assistance authorized by section
8 79-856, (c) the amount of any transfers from the general fund to any bond
9 fund and transfers from other funds into the general fund, (d) any legal
10 expenses in excess of fifteen-hundredths of one percent of the formula
11 need for the school fiscal year in which the expenses occurred, (e)
12 expenditures to pay for sums agreed to be paid by a school district to
13 certificated employees in exchange for a voluntary termination occurring
14 prior to July 1, 2009, occurring on or after the last day of the 2010-11
15 school year and prior to the first day of the 2013-14 school year, or, to
16 the extent that a district has demonstrated to the State Board of
17 Education pursuant to section 79-1028.01 that the agreement will result
18 in a net savings in salary and benefit costs to the school district over
19 a five-year period, occurring on or after the first day of the 2013-14
20 school year, (f)(i) expenditures to pay for employer contributions
21 pursuant to subsection (2) of section 79-958 to the School Employees
22 Retirement System of the State of Nebraska to the extent that such
23 expenditures exceed the employer contributions under such subsection that
24 would have been made at a contribution rate of seven and thirty-five
25 hundredths percent or (ii) expenditures to pay for school district
26 contributions pursuant to subdivision (1)(c)(i) of section 79-9,113 to
27 the retirement system established pursuant to the Class V School
28 Employees Retirement Act to the extent that such expenditures exceed the
29 school district contributions under such subdivision that would have been
30 made at a contribution rate of seven and thirty-seven hundredths percent,
31 and (g) any amounts paid by the district for lobbyist fees and expenses

1 reported to the Clerk of the Legislature pursuant to section 49-1483.

2 For purposes of this subdivision (22) of this section, receipts from
3 levy override elections shall equal ninety-nine percent of the difference
4 of the total general fund levy minus a levy of one dollar and five cents
5 per one hundred dollars of taxable valuation multiplied by the assessed
6 valuation for school districts that have voted pursuant to section
7 77-3444 to override the maximum levy provided pursuant to section
8 77-3442;

9 (23) High school district means a school district providing
10 instruction in at least grades nine through twelve;

11 (24) Income tax liability means the amount of the reported income
12 tax liability for resident individuals pursuant to the Nebraska Revenue
13 Act of 1967 less all nonrefundable credits earned and refunds made;

14 (25) Income tax receipts means the amount of income tax collected
15 pursuant to the Nebraska Revenue Act of 1967 less all nonrefundable
16 credits earned and refunds made;

17 (26) Limited English proficiency students means the number of
18 students with limited English proficiency in a district from the most
19 recent data available on November 1 of the school fiscal year preceding
20 the school fiscal year in which aid is to be paid plus the difference of
21 such students with limited English proficiency minus the average number
22 of limited English proficiency students for such district, prior to such
23 addition, for the three immediately preceding school fiscal years if such
24 difference is greater than zero;

25 (27) Local system means: (a) For school fiscal years prior to school
26 fiscal year 2016-17, a learning community for purposes of calculation of
27 state aid for the second full school fiscal year after becoming a
28 learning community and each school fiscal year thereafter through school
29 fiscal year 2015-16, a unified system, a Class VI district and the
30 associated Class I districts, or a Class II, III, IV, or V district and
31 any affiliated Class I districts or portions of Class I districts; and

1 (b) for school fiscal year 2016-17 and each school fiscal year
2 thereafter, a unified system, a Class VI district and the associated
3 Class I districts, or a Class II, III, IV, or V district and any
4 affiliated Class I districts or portions of Class I districts. The
5 membership, expenditures, and resources of Class I districts that are
6 affiliated with multiple high school districts will be attributed to
7 local systems based on the percent of the Class I valuation that is
8 affiliated with each high school district;

9 (28) Low-income child means a child under nineteen years of age
10 living in a household having an annual adjusted gross income for the
11 second calendar year preceding the beginning of the school fiscal year
12 for which aid is being calculated equal to or less than the maximum
13 household income that would allow a student from a family of four people
14 to be a free lunch and free milk student during the school fiscal year
15 immediately preceding the school fiscal year for which aid is being
16 calculated;

17 (29) Low-income students means the number of low-income children
18 within the district multiplied by the ratio of the formula students in
19 the district divided by the total children under nineteen years of age
20 residing in the district as derived from income tax information;

21 (30) Most recently available complete data year means the most
22 recent single school fiscal year for which the annual financial report,
23 fall school district membership report, annual statistical summary,
24 Nebraska income tax liability by school district for the calendar year in
25 which the majority of the school fiscal year falls, and adjusted
26 valuation data are available;

27 (31) Poverty students means the number of low-income students or the
28 number of students who are free lunch and free milk students in a
29 district plus the difference of the number of low-income students or the
30 number of students who are free lunch and free milk students in a
31 district, whichever is greater, minus the average number of poverty

1 students for such district, prior to such addition, for the three
2 immediately preceding school fiscal years if such difference is greater
3 than zero;

4 (32) Qualified early childhood education average daily membership
5 means the product of the average daily membership ~~for school fiscal year~~
6 ~~2006-07 and each school fiscal year thereafter~~ of students who will be
7 eligible to attend kindergarten the following school year and are
8 enrolled in an early childhood education program approved by the
9 department pursuant to section 79-1103 for such school district for such
10 school year multiplied by the ratio of the actual instructional hours of
11 the program divided by one thousand thirty-two if: (a) The program is
12 receiving a grant pursuant to such section for the third year; (b) the
13 program has already received grants pursuant to such section for three
14 years; or (c) the program has been approved pursuant to subsection (5) of
15 section 79-1103 for such school year and the two preceding school years,
16 including any such students in portions of any of such programs receiving
17 an expansion grant;

18 (33) Qualified early childhood education fall membership means the
19 product of membership on the last Friday in September ~~2006 and each year~~
20 ~~thereafter~~ of students who will be eligible to attend kindergarten the
21 following school year and are enrolled in an early childhood education
22 program approved by the department pursuant to section 79-1103 for such
23 school district for such school year multiplied by the ratio of the
24 planned instructional hours of the program divided by one thousand
25 thirty-two if: (a) The program is receiving a grant pursuant to such
26 section for the third year; (b) the program has already received grants
27 pursuant to such section for three years; or (c) the program has been
28 approved pursuant to subsection (5) of section 79-1103 for such school
29 year and the two preceding school years, including any such students in
30 portions of any of such programs receiving an expansion grant;

31 (34) Regular route transportation means the transportation of

1 students on regularly scheduled daily routes to and from the attendance
2 center;

3 (35) Reorganized district means any district involved in a
4 consolidation and currently educating students following consolidation;

5 (36) School year or school fiscal year means the fiscal year of a
6 school district as defined in section 79-1091;

7 (37) Sparse local system means a local system that is not a very
8 sparse local system but which meets the following criteria:

9 (a)(i) Less than two students per square mile in the county in which
10 each high school is located, based on the school district census, (ii)
11 less than one formula student per square mile in the local system, and
12 (iii) more than ten miles between each high school attendance center and
13 the next closest high school attendance center on paved roads;

14 (b)(i) Less than one and one-half formula students per square mile
15 in the local system and (ii) more than fifteen miles between each high
16 school attendance center and the next closest high school attendance
17 center on paved roads;

18 (c)(i) Less than one and one-half formula students per square mile
19 in the local system and (ii) more than two hundred seventy-five square
20 miles in the local system; or

21 (d)(i) Less than two formula students per square mile in the local
22 system and (ii) the local system includes an area equal to ninety-five
23 percent or more of the square miles in the largest county in which a high
24 school attendance center is located in the local system;

25 (38) Special education means specially designed kindergarten through
26 grade twelve instruction pursuant to section 79-1125, and includes
27 special education transportation;

28 (39) Special grant funds means the budgeted receipts for grants,
29 including, but not limited to, categorical funds, reimbursements for
30 wards of the court, short-term borrowings including, but not limited to,
31 registered warrants and tax anticipation notes, interfund loans,

1 insurance settlements, and reimbursements to county government for
2 previous overpayment. The state board shall approve a listing of grants
3 that qualify as special grant funds;

4 (40) State aid means the amount of assistance paid to a district
5 pursuant to the Tax Equity and Educational Opportunities Support Act;

6 (41) State board means the State Board of Education;

7 (42) State support means all funds provided to districts by the
8 State of Nebraska for the general fund support of elementary and
9 secondary education;

10 (43) Statewide average basic funding per formula student means the
11 statewide total basic funding for all districts divided by the statewide
12 total formula students for all districts;

13 (44) Statewide average general fund operating expenditures per
14 formula student means the statewide total general fund operating
15 expenditures for all districts divided by the statewide total formula
16 students for all districts;

17 (45) Teacher has the definition found in section 79-101;

18 ~~(46) Temporary aid adjustment factor means (a) for school fiscal~~
19 ~~years before school fiscal year 2007-08, one and one-fourth percent of~~
20 ~~the sum of the local system's transportation allowance, the local~~
21 ~~system's special receipts allowance, and the product of the local~~
22 ~~system's adjusted formula students multiplied by the average formula cost~~
23 ~~per student in the local system's cost grouping and (b) for school fiscal~~
24 ~~year 2007-08, one and one-fourth percent of the sum of the local system's~~
25 ~~transportation allowance, special receipts allowance, and distance~~
26 ~~education and telecommunications allowance and the product of the local~~
27 ~~system's adjusted formula students multiplied by the average formula cost~~
28 ~~per student in the local system's cost grouping;~~

29 (46 47) Tuition receipts from converted contracts means tuition
30 receipts received by a district from another district in the most
31 recently available complete data year pursuant to a converted contract

1 prior to the expiration of the contract;

2 (47 48) Tuitioned students means students in kindergarten through
3 grade twelve of the district whose tuition is paid by the district to
4 some other district or education agency; and

5 (48 49) Very sparse local system means a local system that has:

6 (a)(i) Less than one-half student per square mile in each county in
7 which each high school attendance center is located based on the school
8 district census, (ii) less than one formula student per square mile in
9 the local system, and (iii) more than fifteen miles between the high
10 school attendance center and the next closest high school attendance
11 center on paved roads; or

12 (b)(i) More than four hundred fifty square miles in the local
13 system, (ii) less than one-half student per square mile in the local
14 system, and (iii) more than fifteen miles between each high school
15 attendance center and the next closest high school attendance center on
16 paved roads.

17 Sec. 4. Section 79-1003.01, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 79-1003.01 (1) The department shall calculate a summer school
20 allowance for each district which submits the information required for
21 the calculation on a form prescribed by the department on or before
22 October 15 of the school fiscal year preceding the school fiscal year for
23 which aid is being calculated. For aid calculated for school fiscal years
24 through school fiscal year 2013-14, the summer school allowance shall be
25 equal to two and one-half percent of the summer school student units for
26 such district multiplied by eighty-five percent of the statewide average
27 general fund operating expenditures per formula student. For aid
28 calculated for school fiscal year 2014-15 and each school fiscal year
29 thereafter, the summer school allowance shall be equal to the lesser of
30 two and one-half percent of the product of the summer school student
31 units for such district multiplied by eighty-five percent of the

1 statewide average general fund operating expenditures per formula student
2 or the summer school and early childhood summer school expenditures that
3 are paid for with noncategorical funds generated by state or local taxes
4 as reported on the annual financial report for the most recently
5 available data year and that are not included in other allowances.

6 (2) Summer school student units shall be calculated for each student
7 enrolled in summer school as defined in section 79-536 in a school
8 district who attends such summer school for at least twelve days in the
9 most recently available complete data year, whether or not the student is
10 in the membership of the school district. The initial number of units for
11 each such student shall equal the sum of the ratios, each rounded down to
12 the nearest whole number, of the number of days for which the student
13 attended summer school classes in such district for at least three hours
14 and less than six hours per day divided by twelve days and of two times
15 the number of days for which the student attended summer school classes
16 in such district for six or more hours per day divided by twelve days.

17 (3) Each school district shall receive an additional summer school
18 student unit for each summer school student unit attributed to remedial
19 math or reading programs. Each school district shall also receive an
20 additional summer school student unit for each summer school student unit
21 attributed to a free lunch and free milk student.

22 (4) ~~Summer Beginning with state aid calculated for school fiscal~~
23 ~~year 2012-13, summer~~ school student units shall be calculated for each
24 student who was both enrolled in the most recently available complete
25 data year in a summer session of an early childhood education program for
26 which a qualified early childhood education fall membership greater than
27 zero has been calculated for the school fiscal year for which aid is
28 being calculated and eligible to attend kindergarten in the fall
29 immediately following such summer session. The initial number of units
30 for each such early childhood education student shall equal the sum of
31 the ratios, each rounded down to the nearest whole number, of the number

1 of days for which the student attended the summer session in such
2 district for at least three hours and less than six hours per day divided
3 by twelve days and of two times the number of days for which the student
4 attended the summer session in such district for six or more hours per
5 day divided by twelve days. The initial summer school student units for
6 early childhood education students shall be multiplied by six-tenths.
7 Instructional hours included in the calculation of the qualified early
8 childhood education fall membership or the qualified early childhood
9 education average daily membership shall not be included in the
10 calculation of the summer school allowance.

11 (5) Each school district shall receive an additional six-tenths of a
12 summer school student unit for each early childhood education student
13 unit attributed to a free lunch and free milk early childhood education
14 student.

15 (6) This section does not prevent school districts from requiring
16 and collecting fees for summer school or summer sessions of early
17 childhood education programs, except that summer school student units
18 shall not be calculated for school districts which collect fees for
19 summer school from students who qualify for free or reduced-price lunches
20 under United States Department of Agriculture child nutrition programs.

21 (7) For school fiscal year 2016-17 and each school fiscal year
22 thereafter, fifty percent of the summer school allowance calculated
23 pursuant to this section for each school district shall be paid to such
24 school district as summer school aid for the school fiscal year for which
25 aid is being calculated.

26 Sec. 5. Section 79-1005.01, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 79-1005.01 (1)(a) For school fiscal years prior to school fiscal
29 year 2016-17, an ~~Am~~ amount equal to the amount appropriated to the School
30 District Income Tax Fund for distribution in school fiscal year 1992-93
31 shall be disbursed as option payments as determined under section 79-1009

1 and as allocated income tax funds as determined in this section and
2 sections 79-1008.01, 79-1015.01, 79-1017.01, and 79-1018.01, except as
3 provided in section 79-1008.02. Funds not distributed as allocated income
4 tax funds due to minimum levy adjustments shall not increase the amount
5 available to local systems for distribution as allocated income tax
6 funds.

7 (b) For school fiscal year 2016-17 and each school fiscal year
8 thereafter, except as otherwise provided in this section, each local
9 system shall receive as allocated income tax funds an amount equal to ten
10 percent of the income tax liability of resident individuals for such
11 local system.

12 (2) Not later than November 15 of each year through 2014, the Tax
13 Commissioner shall certify to the department for the preceding tax year
14 the income tax liability of resident individuals for each local system.
15 ~~The 1996 income tax liability of resident individuals of Class I~~
16 ~~districts that are affiliated with multiple high school districts shall~~
17 ~~be divided between local systems based on the percentage of the Class I~~
18 ~~district's valuation affiliated with each high school district.~~

19 (3) For school fiscal years prior to school fiscal year 2016-17,
20 using ~~Using~~ the data certified by the Tax Commissioner pursuant to
21 subsection (2) of this section, the department shall calculate the
22 allocation percentage and each local system's allocated income tax funds.
23 The allocation percentage shall be an amount equal to the amount
24 appropriated to the School District Income Tax Fund for distribution in
25 school fiscal year 1992-93 minus the total amount paid for option
26 students pursuant to section 79-1009 and (a) for aid calculated for
27 school fiscal year 2010-11, minus twenty million dollars and (b) for aid
28 calculated for school fiscal years 2011-12 and 2012-13, minus twenty-one
29 million dollars with the difference divided by the aggregate statewide
30 income tax liability of all resident individuals certified pursuant to
31 subsection (2) of this section. Each local system's allocated income tax

1 funds shall be calculated by multiplying the allocation percentage times
2 the local system's income tax liability certified pursuant to subsection
3 (2) of this section.

4 (4) Not later than November 15, 2015, and each November 15
5 thereafter, the Tax Commissioner shall certify to the department for the
6 preceding tax year the statewide aggregate income tax liability of
7 resident individuals. For school fiscal year 2016-17 and each school
8 fiscal year thereafter, using such data certified by the Tax Commissioner
9 immediately preceding such school fiscal year, the department shall
10 calculate student support aid for each local system. The student support
11 aid for each local system shall equal the support per student multiplied
12 by the formula students for the local system for which student support
13 aid is being calculated. For purposes of this subsection, support per
14 student shall equal ten percent of the statewide aggregate income tax
15 liability of resident individuals divided by the statewide aggregate
16 total of all formula students for the school fiscal year for which aid is
17 being calculated.

18 Sec. 6. For school fiscal year 2016-17 and each school fiscal year
19 thereafter, each local system shall receive apportionment funds from the
20 temporary school fund equal to any amount in lieu of tax money certified
21 by the Commissioner of Education pursuant to section 79-1035 for any
22 school district in the local system plus a per-student allocation. The
23 per-student allocation shall equal the local system formula students
24 multiplied by the ratio of the remainder of the temporary school fund to
25 be allocated as certified by the commissioner pursuant to section 79-1035
26 divided by the statewide aggregate total formula students.

27 Sec. 7. Section 79-1007.05, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 79-1007.05 ~~The~~ For school fiscal year 2008-09 and each school
30 fiscal year thereafter, the department shall determine the focus school
31 and program allowance for each school district in a learning community

1 which submits the information required for the calculation on a form
2 prescribed by the department on or before October 15 of the school fiscal
3 year preceding the school fiscal year for which aid is being calculated.
4 Such form may require confirmation from a learning community official
5 that the focus school or program has been approved by the learning
6 community coordinating council for the school fiscal year for which the
7 allowance is being calculated. The focus school and program allowance for
8 each school district in a learning community shall equal the sum of the
9 allowances calculated pursuant to this section for each focus school and
10 focus program operated by the school district for the school fiscal year
11 for which aid is being calculated.

12 For the school fiscal year containing the majority of the first
13 school year that a school or program will be in operation as a focus
14 school or program approved by the learning community and meeting the
15 requirements of section 79-769, the focus school and program allowance
16 for such focus school or program shall equal the statewide average
17 general fund operating expenditures per formula student multiplied by
18 0.10 then multiplied by the estimated number of students who will be
19 participating in the focus school or program as reported on the form
20 required pursuant to this section.

21 For the school fiscal year containing the majority of the second
22 school year that a school or program will be in operation as a focus
23 school or program approved by the learning community and meeting the
24 requirements of section 79-769, the focus school and program allowance
25 for such focus school or program shall equal the statewide average
26 general fund operating expenditures per formula student multiplied by
27 0.10 then multiplied by (1) for state aid certified pursuant to section
28 79-1022, the difference of the product of two multiplied by the number of
29 students participating in the focus school or program as reported on the
30 fall membership report from the school fiscal year immediately preceding
31 the school fiscal year in which the aid is to be paid minus the estimated

1 number of students used in the certification of state aid pursuant to
2 section 79-1022 for the school fiscal year immediately preceding the
3 school fiscal year in which the aid is to be paid and (2) for the final
4 calculation of state aid pursuant to section 79-1065, the difference of
5 the product of two multiplied by the number of students participating in
6 the focus school or program as reported on the annual statistical summary
7 report from the school fiscal year immediately preceding the school
8 fiscal year in which the aid was paid minus the estimated number of
9 students used in the final calculation of state aid pursuant to section
10 79-1065 for the school fiscal year immediately preceding the school
11 fiscal year in which the aid is to be paid.

12 For the school fiscal year containing the majority of the third
13 school year that a school or program will be in operation as a focus
14 school or program approved by the learning community and meeting the
15 requirements of section 79-769 and each school fiscal year thereafter,
16 the focus school and program allowance for such focus school or program
17 shall equal the statewide average general fund operating expenditures per
18 formula student multiplied by 0.10 then multiplied by the number of
19 students participating in the focus school or program as reported on the
20 fall membership report from the school fiscal year immediately preceding
21 the school fiscal year in which the aid is to be paid for state aid
22 certified pursuant to section 79-1022 and as reported on the annual
23 statistical summary report from the school fiscal year immediately
24 preceding the school fiscal year in which the aid was paid for the final
25 calculation of state aid pursuant to section 79-1065.

26 For school fiscal year 2016-17 and each school fiscal year
27 thereafter, fifty percent of the focus school and program allowance
28 calculated pursuant to this section for each school district shall be
29 paid to such school district as focus school and program aid for the
30 school fiscal year for which aid is being calculated.

31 Sec. 8. Section 79-1007.06, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 79-1007.06 (1) ~~The For school fiscal year 2008-09 and each school~~
3 ~~fiscal year thereafter,~~ the department shall determine the poverty
4 allowance for each school district that meets the requirements of this
5 section and has not been disqualified pursuant to section 79-1007.07.
6 Each school district shall designate a maximum poverty allowance on a
7 form prescribed by the department on or before October 15 of the school
8 fiscal year immediately preceding the school fiscal year for which aid is
9 being calculated. The school district may decline to participate in the
10 poverty allowance by providing the department with a maximum poverty
11 allowance of zero dollars on such form on or before October 15 of the
12 school fiscal year immediately preceding the school fiscal year for which
13 aid is being calculated. Each school district designating a maximum
14 poverty allowance greater than zero dollars shall submit a poverty plan
15 pursuant to section 79-1013.

16 (2) The poverty allowance for each school district that has not been
17 disqualified pursuant to section 79-1007.07 shall equal the lesser of:

18 (a) The maximum amount designated pursuant to subsection (1) of this
19 section by the school district in the local system, if such school
20 district designated a maximum amount, for the school fiscal year for
21 which aid is being calculated; or

22 (b) The sum of:

23 (i) The statewide average general fund operating expenditures per
24 formula student multiplied by 0.0375 then multiplied by the poverty
25 students comprising more than five percent and not more than ten percent
26 of the formula students in the school district; plus

27 (ii) The statewide average general fund operating expenditures per
28 formula student multiplied by 0.0750 then multiplied by the poverty
29 students comprising more than ten percent and not more than fifteen
30 percent of the formula students in the school district; plus

31 (iii) The statewide average general fund operating expenditures per

1 formula student multiplied by 0.1125 then multiplied by the poverty
2 students comprising more than fifteen percent and not more than twenty
3 percent of the formula students in the school district; plus

4 (iv) The statewide average general fund operating expenditures per
5 formula student multiplied by 0.1500 then multiplied by the poverty
6 students comprising more than twenty percent and not more than twenty-
7 five percent of the formula students in the school district; plus

8 (v) The statewide average general fund operating expenditures per
9 formula student multiplied by 0.1875 then multiplied by the poverty
10 students comprising more than twenty-five percent and not more than
11 thirty percent of the formula students in the school district; plus

12 (vi) The statewide average general fund operating expenditures per
13 formula student multiplied by 0.2250 then multiplied by the poverty
14 students comprising more than thirty percent of the formula students in
15 the school district.

16 (3) For school fiscal year 2016-17 and each school fiscal year
17 thereafter, fifty percent of the poverty allowance calculated pursuant to
18 this section for each school district shall be paid to such school
19 district as poverty aid for the school fiscal year for which aid is being
20 calculated.

21 Sec. 9. Section 79-1007.08, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 79-1007.08 (1) ~~The For school fiscal year 2008-09 and each school~~
24 ~~fiscal year thereafter,~~ the department shall determine the limited
25 English proficiency allowance for each school district that meets the
26 requirements of this section and has not been disqualified pursuant to
27 section 79-1007.09. Each school district shall designate a maximum
28 limited English proficiency allowance on or before October 15 of the
29 school fiscal year immediately preceding the school fiscal year for which
30 aid is being calculated. The school district may decline to participate
31 in the limited English proficiency allowance by providing the department

1 with a maximum limited English proficiency allowance of zero dollars on
2 such form on or before October 15 of the school fiscal year immediately
3 preceding the school fiscal year for which aid is being calculated. Each
4 school district designating a maximum limited English proficiency
5 allowance greater than zero dollars shall submit a limited English
6 proficiency plan pursuant to section 79-1014.

7 (2) The limited English proficiency allowance for each school
8 district that has not been disqualified pursuant to section 79-1007.09
9 shall equal the lesser of:

10 (a) The amount designated pursuant to subsection (1) of this section
11 by the school district, if such school district designated a maximum
12 amount, for the school fiscal year for which aid is being calculated; or

13 (b) The statewide average general fund operating expenditures per
14 formula student multiplied by 0.25 then multiplied by:

15 (i) The number of students in the school district who are limited
16 English proficient as defined under 20 U.S.C. 7801, as such section
17 existed on January 1, 2006, if such number is greater than or equal to
18 twelve;

19 (ii) Twelve, if the number of students in the school district who
20 are limited English proficient as defined under 20 U.S.C. 7801, as such
21 section existed on January 1, 2006, is greater than or equal to one and
22 less than twelve; or

23 (iii) Zero, if the number of students in the school district who are
24 limited English proficient as defined under 20 U.S.C. 7801, as such
25 section existed on January 1, 2006, is less than one.

26 (3) For school fiscal year 2016-17 and each school fiscal year
27 thereafter, fifty percent of the limited English proficiency allowance
28 calculated pursuant to this section for each school district shall be
29 paid to such school district as limited English proficiency aid for the
30 school fiscal year for which aid is being calculated.

31 Sec. 10. Section 79-1007.12, Reissue Revised Statutes of Nebraska,

1 is amended to read:

2 79-1007.12 (1) The department shall calculate a transportation
3 allowance for each district equal to the lesser of:

4 (a 1) Each local system's general fund expenditures for regular
5 route transportation and in lieu of transportation expenditures pursuant
6 to section 79-611 in the second school fiscal year immediately preceding
7 the school fiscal year in which aid is to be paid, but not including
8 special education transportation expenditures or other expenditures
9 previously excluded from general fund operating expenditures; or

10 (b 2) The number of miles traveled in the second school fiscal year
11 immediately preceding the school fiscal year in which aid is to be paid
12 by vehicles owned, leased, or contracted by the district or the districts
13 in the local system for the purpose of regular route transportation
14 multiplied by four hundred percent of the mileage rate established by the
15 Department of Administrative Services pursuant to section 81-1176 as of
16 January 1 of the most recently available complete data year added to in
17 lieu of transportation expenditures pursuant to section 79-611 from the
18 same data year.

19 (2) For school fiscal year 2016-17 and each school fiscal year
20 thereafter, fifty percent of the transportation allowance calculated
21 pursuant to this section for each school district shall be paid to such
22 school district as transportation aid for the school fiscal year for
23 which aid is being calculated.

24 Sec. 11. Section 79-1007.14, Reissue Revised Statutes of Nebraska,
25 is amended to read:

26 79-1007.14 The department shall calculate a distance education and
27 telecommunications allowance for each school district equal to eighty-
28 five percent of the difference of the costs for (1) telecommunications
29 services, (2) access to data transmission networks that transmit data to
30 and from the school district, and (3) the transmission of data on such
31 networks paid by the school districts in the local system as reported on

1 the annual financial report for the most recently available complete data
2 year minus the receipts from the federal Universal Service Fund pursuant
3 to section 254 of the Telecommunications Act of 1996, 47 U.S.C. 254, as
4 such section existed on January 1, ~~2015~~ 2008, for the school districts in
5 the local system as reported on the annual financial report for the most
6 recently available complete data year.

7 For school fiscal year 2016-17 and each school fiscal year
8 thereafter, fifty percent of the distance education and
9 telecommunications allowance calculated pursuant to this section for each
10 school district shall be paid to such school district as distance
11 education and telecommunications aid for the school fiscal year for which
12 aid is being calculated.

13 Sec. 12. Section 79-1007.15, Reissue Revised Statutes of Nebraska,
14 is amended to read:

15 ~~79-1007.15 (1) For school fiscal year 2008-09, the department shall~~
16 ~~calculate an elementary site allowance for any district in which (a) the~~
17 ~~district has more than one elementary attendance site, (b) at least one~~
18 ~~of the elementary attendance sites does not offer any other grades, (c)~~
19 ~~the square miles in the district divided by the number of elementary~~
20 ~~attendance sites in the district equals one hundred square miles or more~~
21 ~~per elementary attendance site, and (d) the fall membership in elementary~~
22 ~~site grades in the district divided by the number of elementary site~~
23 ~~grades then divided again by the number of elementary attendance sites~~
24 ~~equals fifteen or fewer students per grade per elementary attendance~~
25 ~~site. Qualifying elementary attendance sites for such districts shall~~
26 ~~only offer elementary site grades and shall have an average of fifteen or~~
27 ~~fewer students per grade in the fall membership.~~

28 (1 2) The ~~For school fiscal year 2009-10 and each school fiscal year~~
29 ~~thereafter, the department shall calculate an elementary site allowance~~
30 ~~for any district which has at least one qualifying elementary attendance~~
31 ~~site and which submits the information required for the calculation on a~~

1 form prescribed by the department on or before October 15 of the school
2 fiscal year preceding the school fiscal year for which aid is being
3 calculated. A qualifying elementary attendance site shall be an
4 elementary attendance site, in a district with multiple elementary
5 attendance sites, which does not have another elementary attendance site
6 within seven miles in the same school district or which is the only
7 public elementary attendance site located in an incorporated city or
8 village.

9 (2 3) The elementary site allowance for each qualifying district
10 shall equal the sum of the elementary site allowances for each qualifying
11 elementary attendance site in the district. The elementary site allowance
12 for each qualifying elementary attendance site shall equal five hundred
13 percent of the statewide average general fund operating expenditures per
14 formula student multiplied by the result of rounding the ratio of the
15 fall membership attributed to the elementary attendance site divided by
16 eight up to the next whole number if the result was not a whole number,
17 except that if the resulting whole number is greater than the number of
18 elementary site grades, the whole number shall be reduced to equal the
19 number of elementary site grades.

20 (3 4) For purposes of this section:

21 (a) Each district shall determine which grades are considered
22 elementary site grades, except that (i) all grades designated as
23 elementary site grades shall be offered in each elementary attendance
24 site in the district, without any preference indicated by the school
25 board or any school district administrator for students to attend
26 different elementary attendance sites depending on their elementary site
27 grade level, for the school fiscal year for which aid is being calculated
28 and for each of the five school fiscal years preceding the school fiscal
29 year for which aid is being calculated and (ii) elementary site grades
30 shall not include grades nine, ten, eleven, or twelve;

31 (b) An elementary attendance site is an attendance site in which

1 elementary site grades are offered;

2 (c) The primary elementary site shall be the elementary attendance
3 site to which the most formula students are attributed in the district
4 and shall not be a qualifying elementary attendance site; and

5 (d) Fall membership means the fall membership for the school fiscal
6 year immediately preceding the school fiscal year for which aid is being
7 calculated.

8 (4 5) If the elementary attendance site is new or is being reopened
9 after being closed for at least one school year, the requirements of
10 subdivision (3 4)(a)(i) of this section with respect to preceding school
11 fiscal years shall not apply to school fiscal years in which the
12 elementary attendance site was not in operation.

13 (5 6) The department shall determine if the qualifications for the
14 elementary site allowance have been met for each elementary attendance
15 site for which information has been submitted. The department may rely on
16 the information submitted and any other information available to the
17 department, including, but not limited to, past attendance patterns. The
18 state board shall establish a procedure for appeal of decisions of the
19 department to the state board for a final determination.

20 (6) For school fiscal year 2016-17 and each school fiscal year
21 thereafter, fifty percent of the elementary site allowance calculated
22 pursuant to this section for each school district shall be paid to such
23 school district as elementary site aid for the school fiscal year for
24 which aid is being calculated.

25 Sec. 13. Section 79-1007.18, Reissue Revised Statutes of Nebraska,
26 is amended to read:

27 79-1007.18 (1)(a) For school fiscal years prior to school fiscal
28 year 2016-17, the The department shall calculate an averaging adjustment
29 for districts if the basic funding per formula student is less than the
30 averaging adjustment threshold and the general fund levy for the school
31 fiscal year immediately preceding the school fiscal year for which aid is

1 being calculated was at least one dollar per one hundred dollars of
2 taxable valuation. For school districts that are members of a learning
3 community, the general fund levy for purposes of this section includes
4 both the common general fund levy and the school district general fund
5 levy authorized pursuant to subdivisions (2)(b) and (2)(c) of section
6 77-3442. The averaging adjustment shall equal the district's formula
7 students multiplied by the percentage specified in this section for such
8 district of the difference between the averaging adjustment threshold
9 minus such district's basic funding per formula student.

10 (b) For school fiscal year 2016-17 and each school fiscal year
11 thereafter, the department shall calculate an averaging adjustment for
12 districts with at least nine hundred formula students if the basic
13 funding per formula student is less than the averaging adjustment
14 threshold. The averaging adjustment shall equal the district's formula
15 students multiplied by ninety percent of the difference between the
16 averaging adjustment threshold minus such district's basic funding per
17 formula student.

18 (2)(a) For school fiscal years 2012-13 and 2013-14, the averaging
19 adjustment threshold shall equal the lesser of (i) the averaging
20 adjustment threshold for the school fiscal year immediately preceding the
21 school fiscal year for which aid is being calculated increased by the
22 basic allowable growth rate or (ii) the statewide average basic funding
23 per formula student for the school fiscal year for which aid is being
24 calculated.

25 (b) For school fiscal year 2014-15 and each school fiscal year
26 thereafter, the averaging adjustment threshold shall equal the aggregate
27 basic funding for all districts with nine hundred or more formula
28 students divided by the aggregate formula students for all districts with
29 nine hundred or more formula students for the school fiscal year for
30 which aid is being calculated.

31 (3) For school fiscal years prior to fiscal year 2016-17, the The

1 percentage to be used in the calculation of an averaging adjustment shall
2 be based on the general fund levy for the school fiscal year immediately
3 preceding the school fiscal year for which aid is being calculated.

4 (4) For school fiscal years prior to fiscal year 2016-17, the The
5 percentages to be used in the calculation of averaging adjustments shall
6 be as follows:

7 (a) If such levy was at least one dollar per one hundred dollars of
8 taxable valuation but less than one dollar and one cent per one hundred
9 dollars of taxable valuation, the percentage shall be fifty percent;

10 (b) If such levy was at least one dollar and one cent per one
11 hundred dollars of taxable valuation but less than one dollar and two
12 cents per one hundred dollars of taxable valuation, the percentage shall
13 be sixty percent;

14 (c) If such levy was at least one dollar and two cents per one
15 hundred dollars of taxable valuation but less than one dollar and three
16 cents per one hundred dollars of taxable valuation, the percentage shall
17 be seventy percent;

18 (d) If such levy was at least one dollar and three cents per one
19 hundred dollars of taxable valuation but less than one dollar and four
20 cents per one hundred dollars of taxable valuation, the percentage shall
21 be eighty percent; and

22 (e) If such levy was at least one dollar and four cents per one
23 hundred dollars of taxable valuation, the percentage shall be ninety
24 percent.

25 Sec. 14. Section 79-1008.01, Reissue Revised Statutes of Nebraska,
26 is amended to read:

27 79-1008.01 For all school fiscal years prior to ~~except~~ school fiscal
28 year 2016-17 ~~2010-11~~, except as provided in section 79-1008.02 ~~sections~~
29 ~~79-1008.02 and 79-1009~~, each local system shall receive equalization aid
30 in the amount that the total formula need of each local system, as
31 determined pursuant to section 79-1007.11 ~~sections 79-1007.04 to~~

1 ~~79-1007.23 and 79-1007.25, exceeds its total local system formula~~
2 ~~resources as determined pursuant to section 79-1017.01 sections~~
3 ~~79-1015.01 to 79-1018.01.~~

4 For school fiscal year 2016-17 and each school fiscal year
5 thereafter, each local system shall receive equalization aid in the
6 amount that the total formula need of each local system, as determined
7 pursuant to section 79-1007.11, exceeds its total local system formula
8 resources as determined pursuant to section 79-1017.01 For school fiscal
9 year ~~2010-11, except as provided in sections 79-1008.02 and 79-1009,~~ each
10 ~~local system shall receive equalization aid in the amount by which one~~
11 ~~hundred two and twenty-three hundredths percent of the total formula need~~
12 ~~of each local system, as determined pursuant to sections 79-1007.04 to~~
13 ~~79-1007.23 and 79-1007.25, exceeds its total formula resources as~~
14 ~~determined pursuant to sections 79-1015.01 to 79-1018.01.~~

15 Sec. 15. Section 79-1008.02, Reissue Revised Statutes of Nebraska,
16 is amended to read:

17 79-1008.02 For school fiscal years prior to school fiscal year
18 2016-17, a A minimum levy adjustment shall be calculated and applied to
19 any local system that has a general fund common levy for the fiscal year
20 during which aid is certified that is less than the maximum levy, for
21 such fiscal year for such local system, allowed pursuant to subdivision
22 (2)(a) or (b) of section 77-3442 without a vote pursuant to section
23 77-3444 less five cents for learning communities and less ten cents for
24 all other local systems. To calculate the minimum levy adjustment, the
25 department shall subtract the local system general fund common levy for
26 such fiscal year for such local system from the maximum levy allowed
27 pursuant to subdivision (2)(a) or (b) of section 77-3442 without a vote
28 pursuant to section 77-3444 less five cents for learning communities and
29 less ten cents for all other local systems and multiply the result by the
30 local system's adjusted valuation divided by one hundred. The minimum
31 levy adjustment shall be added to the formula resources of the local

1 system for the determination of equalization aid pursuant to section
2 79-1008.01. If the minimum levy adjustment is greater than or equal to
3 the allocated income tax funds calculated pursuant to section 79-1005.01,
4 the local system shall not receive allocated income tax funds. If the
5 minimum levy adjustment is less than the allocated income tax funds
6 calculated pursuant to section 79-1005.01, the local system shall receive
7 allocated income tax funds in the amount of the difference between the
8 allocated income tax funds calculated pursuant to section 79-1005.01 and
9 the minimum levy adjustment. This section does not apply to the
10 calculation of aid for a local system containing a learning community for
11 the first school fiscal year for which aid is calculated for such local
12 system.

13 Sec. 16. Section 79-1009, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 79-1009 (1)(a) A district shall receive net option funding if option
16 students as defined in section 79-233 (i) were actually enrolled in the
17 school year immediately preceding the school year in which the aid is to
18 be paid or (ii) will be enrolled in the school year in which the aid is
19 to be paid as converted contract option students.

20 (b) The determination of the net number of option students shall be
21 based on (i) the number of students enrolled in the district as option
22 students and the number of students residing in the district but enrolled
23 in another district as option students as of the day of the fall
24 membership count pursuant to section 79-528, for the school fiscal year
25 immediately preceding the school fiscal year in which aid is to be paid,
26 and (ii) the number of option students that will be enrolled in the
27 district or enrolled in another district as converted contract option
28 students for the fiscal year in which the aid is to be paid.

29 (c) Net number of option students means the difference of the number
30 of option students enrolled in the district minus the number of students
31 residing in the district but enrolled in another district as option

1 students.

2 (2) For purposes of this section: (a) For school fiscal years prior
3 to school fiscal year 2016-17, net option funding shall be the sum of the
4 product of the net number of option students multiplied by the statewide
5 average basic funding per formula student; and (b) for school fiscal year
6 2016-17 and each school fiscal year thereafter, net option funding for
7 each district shall be the product of the net number of option students
8 multiplied by the difference of the statewide average basic funding per
9 formula student minus the per-student allocation of the temporary school
10 fund as determined pursuant to section 6 of this act and minus the per-
11 student income tax support as determined pursuant to section 79-1005.01.

12 (3) A district's net option funding shall be zero if the calculation
13 produces a negative result.

14 For school fiscal years prior to school fiscal year 2016-17,
15 payments ~~Payments~~ made under this section shall be made from the funds to
16 be disbursed under section 79-1005.01.

17 Such payments shall go directly to the option school district but
18 shall count as a formula resource for the local system.

19 Sec. 17. Section 79-1015.01, Reissue Revised Statutes of Nebraska,
20 is amended to read:

21 79-1015.01 (1) Local system formula resources shall include local
22 effort rate yield which shall be computed as prescribed in this section.

23 (2) For each school fiscal year prior to school fiscal year 2016-17,
24 except school fiscal year years ~~2011-12~~ through 2013-14: (a) For state
25 aid certified pursuant to section 79-1022, the local effort rate shall be
26 the maximum levy, for the school fiscal year for which aid is being
27 certified, authorized pursuant to subdivision (2)(a) of section 77-3442
28 less five cents; (b) for the final calculation of state aid pursuant to
29 section 79-1065, the local effort rate shall be the rate which, when
30 multiplied by the total adjusted valuation of all taxable property in
31 local systems receiving equalization aid pursuant to the Tax Equity and

1 Educational Opportunities Support Act, will produce the amount needed to
2 support the total formula need of such local systems when added to state
3 aid appropriated by the Legislature and other actual receipts of local
4 systems described in section 79-1018.01; and (c) the local effort rate
5 yield for such school fiscal years shall be determined by multiplying
6 each local system's total adjusted valuation by the local effort rate.

7 ~~(3) For school fiscal years 2011-12 and 2012-13: (a) For state aid~~
8 ~~certified pursuant to section 79-1022, the local effort rate shall be the~~
9 ~~maximum levy, for the school fiscal year for which aid is being~~
10 ~~certified, authorized pursuant to subdivision (2)(a) of section 77-3442~~
11 ~~less one and five hundredths of one cent; (b) for the final calculation~~
12 ~~of state aid pursuant to section 79-1065, the local effort rate shall be~~
13 ~~the rate which, when multiplied by the total adjusted valuation of all~~
14 ~~taxable property in local systems receiving equalization aid pursuant to~~
15 ~~the Tax Equity and Educational Opportunities Support Act, will produce~~
16 ~~the amount needed to support the total formula need of such local systems~~
17 ~~when added to state aid appropriated by the Legislature and other actual~~
18 ~~receipts of local systems described in section 79-1018.01; and (c) the~~
19 ~~local effort rate yield for such school fiscal years shall be determined~~
20 ~~by multiplying each local system's total adjusted valuation by the local~~
21 ~~effort rate.~~

22 (3 4) For school fiscal year 2013-14: (a) For state aid certified
23 pursuant to section 79-1022, the local effort rate shall be the maximum
24 levy, for the school fiscal year for which aid is being certified,
25 authorized pursuant to subdivision (2)(a) of section 77-3442 less two
26 cents; (b) for the final calculation of state aid pursuant to section
27 79-1065, the local effort rate shall be the rate which, when multiplied
28 by the total adjusted valuation of all taxable property in local systems
29 receiving equalization aid pursuant to the Tax Equity and Educational
30 Opportunities Support Act, will produce the amount needed to support the
31 total formula need of such local systems when added to state aid

1 appropriated by the Legislature and other actual receipts of local
2 systems described in section 79-1018.01; and (c) the local effort rate
3 yield for such school fiscal years shall be determined by multiplying
4 each local system's total adjusted valuation by the local effort rate.

5 (4) For school fiscal year 2016-17 and each school fiscal year
6 thereafter: (a) For state aid certified pursuant to section 79-1022, the
7 local effort rate shall be the maximum levy for the school fiscal year
8 for which aid is being certified as authorized pursuant to subdivision
9 (2)(a) of section 77-3442 less ten cents; (b) for the final calculation
10 of state aid pursuant to section 79-1065, the local effort rate shall be
11 the rate which, when multiplied by the total adjusted valuation of all
12 taxable property in local systems receiving equalization aid pursuant to
13 the Tax Equity and Educational Opportunities Support Act, will produce
14 the amount needed to support the total formula need of such local systems
15 when added to state aid appropriated by the Legislature and other actual
16 receipts of local systems described in section 79-1018.01; and (c) the
17 local effort rate yield for such school fiscal years shall be determined
18 by multiplying each local system's total adjusted valuation by the local
19 effort rate.

20 Sec. 18. Section 79-1017.01, Reissue Revised Statutes of Nebraska,
21 is amended to read:

22 79-1017.01 (1) For state aid calculated for school fiscal year
23 2013-14, total local system formula resources includes (a) other actual
24 receipts determined pursuant to section 79-1018.01, (b) includes
25 retirement aid determined under section 79-1028.03, (c) teacher education
26 aid determined for each district pursuant to subdivision (2) of section
27 79-1007.25, (d) instructional time aid determined pursuant to subsection
28 (2) of section 79-1007.23, (e) net option funding determined pursuant to
29 section 79-1009, (f) allocated income tax funds determined for each
30 district pursuant to section 79-1005.01, (g) and adjustments pursuant to
31 section 79-1008.02, and (h) the local effort rate yield determined

1 pursuant to section 79-1015.01 and is reduced by amounts paid by the
2 district in the most recently available complete data year as property
3 tax refunds pursuant to or in the manner prescribed by section
4 77-1736.06.

5 (2) For state aid calculated for school fiscal years 2014-15 and
6 2015-16, total local system formula resources includes (a) teacher
7 education aid determined for each district pursuant to section
8 79-1007.25, (b) instructional time aid determined pursuant to subsection
9 (2) of section 79-1007.23, (c) net option funding determined pursuant to
10 section 79-1009, (d) other actual receipts determined pursuant to section
11 79-1018.01, (e) allocated income tax funds determined for each district
12 pursuant to section 79-1005.01, (f) ~~and~~ adjustments pursuant to section
13 79-1008.02, (g) the local effort rate yield determined pursuant to
14 section 79-1015.01 and is reduced by amounts paid by the district in the
15 most recently available complete data year as property tax refunds
16 pursuant to or in the manner prescribed by section 77-1736.06.

17 (3) For state aid calculated for school fiscal year 2016-17 and each
18 school fiscal year thereafter, total local system formula resources
19 includes (a) apportionment funds determined pursuant to section 5 of this
20 act, (b) student support aid determined pursuant to section 79-1005.01,
21 (c) summer school aid determined pursuant to section 79-1003.01, (d)
22 focus school and program aid determined pursuant to section 79-1007.05,
23 (e) poverty aid determined pursuant to section 79-1007.06, (f) limited
24 English proficiency aid determined pursuant to section 79-1007.08, (g)
25 transportation aid determined pursuant to section 79-1007.12, (h)
26 distance education and telecommunications aid determined pursuant to
27 section 79-1007.14, (i) elementary site aid determined pursuant to
28 section 79-1007.15, (j) net option funding determined pursuant to section
29 79-1009, (k) other actual receipts determined pursuant to section
30 79-1018.01, and (l) the local effort rate yield determined pursuant to
31 section 79-1015.01 ~~includes allocated income tax funds determined for~~

1 ~~each district pursuant to section 79-1005.01 and adjustments pursuant to~~
2 ~~section 79-1008.02 and is reduced by amounts paid by the district in the~~
3 most recently available complete data year as property tax refunds
4 pursuant to or in the manner prescribed by section 77-1736.06.

5 Sec. 19. Section 79-1018.01, Reissue Revised Statutes of Nebraska,
6 is amended to read:

7 79-1018.01 Except as otherwise provided in this section, local
8 system formula resources include other actual receipts available for the
9 funding of general fund operating expenditures as determined by the
10 department for the second school fiscal year immediately preceding the
11 school fiscal year in which aid is to be paid. Other actual receipts
12 include:

- 13 (1) Public power district sales tax revenue;
- 14 (2) Fines and license fees;
- 15 (3) Tuition receipts from individuals, other districts, or any other
16 source except receipts derived from adult education, receipts derived
17 from summer school tuition, receipts derived from early childhood
18 education tuition, tuition receipts from converted contracts beginning
19 with the calculation of state aid to be distributed in school fiscal year
20 2011-12, and receipts from educational entities as defined in section
21 79-1201.01 for providing distance education courses through the
22 Educational Service Unit Coordinating Council to such educational
23 entities;
- 24 (4) Transportation receipts;
- 25 (5) Interest on investments;
- 26 (6) Other miscellaneous noncategorical local receipts, not including
27 receipts from private foundations, individuals, associations, or
28 charitable organizations;
- 29 (7) Special education receipts;
- 30 (8) Special education receipts and non-special education receipts
31 from the state for wards of the court and wards of the state;

1 (9) For aid calculated for school fiscal years prior to school
2 fiscal year 2016-17, all ~~All~~ receipts from the temporary school fund.
3 Receipts from the temporary school fund shall only include (a) receipts
4 pursuant to section 79-1035, ~~to the extent that such receipts for the~~
5 ~~calculation of aid for school fiscal year 2018-19 and each school fiscal~~
6 ~~year thereafter are not returned to the temporary school fund pursuant to~~
7 ~~section 79-309.01,~~ and (b) the receipt of funds pursuant to section
8 79-1036 for property leased for a public purpose as set forth in
9 subdivision (1)(a) of section 77-202;

10 (10) Motor vehicle tax receipts received;

11 (11) Pro rata motor vehicle license fee receipts;

12 (12) Other miscellaneous state receipts excluding revenue from the
13 textbook loan program authorized by section 79-734;

14 (13) Impact aid entitlements for the school fiscal year which have
15 actually been received by the district to the extent allowed by federal
16 law;

17 (14) All other noncategorical federal receipts;

18 (15) All receipts pursuant to the enrollment option program under
19 sections 79-232 to 79-246;

20 (16) Receipts under the federal Medicare Catastrophic Coverage Act
21 of 1988, as such act existed on January 1, 2014, as authorized pursuant
22 to sections 43-2510 and 43-2511 for services to school-age children,
23 excluding amounts designated as reimbursement for costs associated with
24 the implementation and administration of the billing system pursuant to
25 section 43-2511;

26 (17) Receipts for accelerated or differentiated curriculum programs
27 pursuant to sections 79-1106 to 79-1108.03; and

28 (18) Revenue received from the nameplate capacity tax distributed
29 pursuant to section 77-6204.

30 Sec. 20. Section 79-1022, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 79-1022 (1) On or before April 10, 2014, and on or before March 1 of
2 each year thereafter for each ensuing fiscal year, the department shall
3 determine the amounts to be distributed to each local system and each
4 district for the ensuing school fiscal year pursuant to the Tax Equity
5 and Educational Opportunities Support Act and shall certify the amounts
6 to the Director of Administrative Services, the Auditor of Public
7 Accounts, each learning community, and each district. The amount to be
8 distributed to each district ~~that is not a member of a learning community~~
9 from the amount certified for a local system shall be proportional based
10 on the formula students attributed to each district in the local system,
11 except that the ~~—~~The amount to be distributed for school fiscal years
12 prior to school fiscal year 2016-17 to each district that is a member of
13 a learning community from the amount certified for the local system shall
14 be proportional based on the formula needs calculated for each district
15 in the local system. On or before April 10, 2014, and on or before March
16 1 of each year thereafter for each ensuing fiscal year, the department
17 shall report the necessary funding level for the ensuing school fiscal
18 year to the Governor, the Appropriations Committee of the Legislature,
19 and the Education Committee of the Legislature. The report submitted to
20 the committees of the Legislature shall be submitted electronically.
21 Except as otherwise provided in this subsection, certified state aid
22 amounts, including adjustments pursuant to section 79-1065.02, shall be
23 shown as budgeted non-property-tax receipts and deducted prior to
24 calculating the property tax request in the district's general fund
25 budget statement as provided to the Auditor of Public Accounts pursuant
26 to section 79-1024.

27 (2) Except as provided in this subsection, subsection (8) of section
28 79-1016, and sections 79-1033 and 79-1065.02, the amounts certified
29 pursuant to subsection (1) of this section shall be distributed in ten as
30 nearly as possible equal payments on the last business day of each month
31 beginning in September of each ensuing school fiscal year and ending in

1 June of the following year, except that when a school district is to
2 receive a monthly payment of less than one thousand dollars, such payment
3 shall be one lump-sum payment on the last business day of December during
4 the ensuing school fiscal year.

5 Sec. 21. Section 79-1035, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 79-1035 (1)(a) The State Treasurer shall, each year through 2015 on
8 or before the third Monday in January, make a complete exhibit of all
9 money belonging to the permanent school fund and the temporary school
10 fund as returned to him or her from the several counties, together with
11 the amount derived from other sources, and deliver such exhibit duly
12 certified to the Commissioner of Education.

13 (b) On or before November 1, 2015, and each November 1 thereafter,
14 the State Treasurer shall make a complete exhibit of all money belonging
15 to the permanent school fund and the temporary school fund as returned to
16 him or her from the several counties, together with the amount derived
17 from other sources, and deliver such exhibit duly certified to the
18 Commissioner of Education. The Beginning in 2016 and each year
19 thereafter, the exhibit required in subdivision (1)(a) of this section
20 shall include a separate accounting, not to exceed an amount of ten
21 million dollars, of the income from solar and wind agreements on school
22 lands. The Board of Educational Lands and Funds shall provide the State
23 Treasurer with the information necessary to make the exhibit required by
24 this subsection. Separate accounting shall not be made for income from
25 solar or wind agreements on school lands that exceeds the sum of ten
26 million dollars.

27 (2) On or before February 25 each year through calendar year 2015
28 following receipt of the exhibit from the State Treasurer pursuant to
29 subsection (1) of this section, the Commissioner of Education shall make
30 the apportionment of the temporary school fund to each school district as
31 follows: From the whole amount there shall be paid to those districts in

1 which there are school or saline lands, which lands are used for a public
2 purpose, an amount in lieu of tax money that would be raised if such
3 lands were taxable, to be fixed in the manner prescribed in section
4 79-1036; and the remainder shall be apportioned to the districts
5 according to the pro rata enumeration of children who are five through
6 eighteen years of age in each district last returned from the school
7 district. The calculation of apportionment for each school fiscal year
8 shall include any corrections to the prior school fiscal year's
9 apportionment.

10 (3) For calendar years prior to 2016, the ~~The~~ Commissioner of
11 Education shall certify the amount of the apportionment of the temporary
12 school fund as provided in subsection (2) of this section to the Director
13 of Administrative Services. The Director of Administrative Services shall
14 draw a warrant on the State Treasurer in favor of the various districts
15 for the respective amounts so certified by the Commissioner of Education.
16 For calendar year 2016 and each year thereafter, the funds shall be
17 distributed through the Tax Equity and Educational Opportunities Support
18 Act as specified in section 5 of this act.

19 (4) On or before February 25, 2016, the commissioner shall calculate
20 and certify the amount of transitional apportionment for each district
21 based on the appropriation for such purpose and the method used to
22 calculate the apportionment of the temporary school funds for calendar
23 year 2015 pursuant to subsection (2) of this section. It is the intent of
24 the Legislature that an amount be appropriated for such purpose equal to
25 the amount received by districts pursuant to subsection (2) of this
26 section for calendar year 2015. The commissioner shall certify the amount
27 of the transitional apportionment to the Director of Administrative
28 Services. The Director of Administrative Services shall draw a warrant on
29 the State Treasurer in favor of the various districts for the respective
30 amounts so certified by the commissioner.

31 (5 4) For purposes of this section, agreement means any lease,

1 easement, covenant, or other such contractual arrangement.

2 Sec. 22. Section 79-1035.02, Reissue Revised Statutes of Nebraska,
3 is amended to read:

4 79-1035.02 The temporary school fund is the holding fund to which
5 the interest, dividends, and any other income from the permanent school
6 fund, the net income from the school lands, and the money from all other
7 sources required or provided by law are credited as described in Article
8 VII, section 9, of the Constitution of Nebraska. The entire balance of
9 the temporary school fund, including all interest and any other income
10 therefrom, shall be exclusively used for the support and maintenance of
11 the common schools in each public school district in the state as the
12 Legislature provides, in accordance with Article VII, section 9, of the
13 Constitution of Nebraska, and shall be distributed to each public school
14 district annually.

15 For calendar year 2016 and each calendar year thereafter, such
16 annual distribution shall be made through the Tax Equity and Educational
17 Opportunities Support Act pursuant to section 6 of this act based on the
18 balance available on October 1 preceding the school fiscal year for which
19 the distribution is being calculated.

20 Sec. 23. Section 79-1036, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 79-1036 (1) In making the apportionment under section 79-1035 and
23 section 6 of this act, the Commissioner of Education shall distribute
24 from the school fund for school purposes, to any and all learning
25 communities and school districts which are not members of a learning
26 community, in which there are situated school lands which have not been
27 sold and transferred by deed or saline lands owned by the state, which
28 lands are being used for a public purpose, an amount in lieu of tax money
29 that would be raised by school district levies and learning community
30 common levies for which the proceeds are distributed to member school
31 districts pursuant to sections 79-1073 and 79-1073.01 if such lands were

1 taxable, to be ascertained in accordance with subsection (2) of this
2 section, except that:

3 (a) For Class I districts or portions thereof which are affiliated
4 and in which there are situated school or saline lands, 38.6207 percent
5 of the in lieu of land tax money calculated pursuant to subsection (2) of
6 this section, based on the affiliated school system tax levy computed
7 pursuant to section 79-1077, shall be distributed to the affiliated high
8 school district and the remainder shall be distributed to the Class I
9 district;

10 (b) For Class I districts or portions thereof which are part of a
11 Class VI district which offers instruction in grades nine through twelve
12 and in which there are situated school or saline lands, 38.6207 percent
13 of the in lieu of land tax money calculated pursuant to subsection (2) of
14 this section, based on the Class VI school system levy computed pursuant
15 to section 79-1078, shall be distributed to the Class VI district and the
16 remainder shall be distributed to the Class I district;

17 (c) For Class I districts or portions thereof which are part of a
18 Class VI district which offers instruction in grades seven through twelve
19 and in which there are situated school or saline lands, 55.1724 percent
20 of the in lieu of land tax money calculated pursuant to subsection (2) of
21 this section, based on the Class VI school system levy computed pursuant
22 to section 79-1078, shall be distributed to the Class VI district and the
23 remainder shall be distributed to the Class I district; and

24 (d) For Class I districts or portions thereof which are part of a
25 Class VI district which offers instruction in grades six through twelve
26 and in which there are situated school or saline lands, 62.0690 percent
27 of the in lieu of land tax money calculated pursuant to subsection (2) of
28 this section, based on the Class VI school system levy computed pursuant
29 to section 79-1078, shall be distributed to the Class VI district and the
30 remainder shall be distributed to the Class I district.

31 (2) The county assessor shall certify to the Commissioner of

1 Education the tax levies of each school district and learning community
2 in which school land or saline land is located and the last appraised
3 value of such school land, which value shall be the same percentage of
4 the appraised value as the percentage of the assessed value is of market
5 value in subsection (2) of section 77-201 for the purpose of applying the
6 applicable tax levies for each district and learning community in
7 determining the distribution to the districts of such amounts. The school
8 board of any school district and the learning community coordinating
9 council of any learning community in which there is located any leased or
10 undeeded school land or saline land subject to this section may appeal to
11 the Board of Educational Lands and Funds for a reappraisalment of such
12 school land if such school board or learning community coordinating
13 council deems the land not appraised in proportion to the value of
14 adjoining land of the same or similar value. The Board of Educational
15 Lands and Funds shall proceed to investigate the facts involved in such
16 appeal and, if the contention of the school board or learning community
17 coordinating council is correct, make the proper reappraisalment. The
18 value calculation in this subsection shall be used by the Commissioner of
19 Education for making distributions in each school fiscal year.

20 Sec. 24. Section 84-612, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 84-612 (1) There is hereby created within the state treasury a fund
23 known as the Cash Reserve Fund which shall be under the direction of the
24 State Treasurer. The fund shall only be used pursuant to this section.

25 (2) The State Treasurer shall transfer funds from the Cash Reserve
26 Fund to the General Fund upon certification by the Director of
27 Administrative Services that the current cash balance in the General Fund
28 is inadequate to meet current obligations. Such certification shall
29 include the dollar amount to be transferred. Any transfers made pursuant
30 to this subsection shall be reversed upon notification by the Director of
31 Administrative Services that sufficient funds are available.

1 (3) In addition to receiving transfers from other funds, the Cash
2 Reserve Fund shall receive federal funds received by the State of
3 Nebraska for undesignated general government purposes, federal revenue
4 sharing, or general fiscal relief of the state.

5 (4) On July 7, 2009, the State Treasurer shall transfer five million
6 dollars from the Cash Reserve Fund to the Roads Operations Cash Fund. The
7 Department of Roads shall use such funds to provide the required state
8 match for federal funding made available to the state through
9 congressional earmarks.

10 (5) The State Treasurer shall transfer a total of sixty-eight
11 million dollars from the Cash Reserve Fund to the General Fund on or
12 before June 30, 2013, on such dates and in such amounts as directed by
13 the budget administrator of the budget division of the Department of
14 Administrative Services.

15 (6) The State Treasurer shall transfer ten million dollars from the
16 Cash Reserve Fund to the General Fund on or before June 30, 2013, on such
17 date as directed by the budget administrator of the budget division of
18 the Department of Administrative Services.

19 (7) The State Treasurer, at the direction of the budget
20 administrator of the budget division of the Department of Administrative
21 Services, shall transfer not to exceed forty-three million fifteen
22 thousand four hundred fifty-nine dollars in total from the Cash Reserve
23 Fund to the Nebraska Capital Construction Fund between July 1, 2013, and
24 June 30, 2017.

25 (8) The State Treasurer shall transfer fourteen million five hundred
26 thousand dollars from the Cash Reserve Fund to the Nebraska Capital
27 Construction Fund on or before June 30, 2015, on such date as directed by
28 the budget administrator of the budget division of the Department of
29 Administrative Services.

30 (9) The State Treasurer shall transfer fifty million five hundred
31 thousand dollars from the Cash Reserve Fund to the General Fund on or

1 before December 31, 2014, on such date as directed by the budget
2 administrator of the budget division of the Department of Administrative
3 Services.

4 (10) The State Treasurer shall transfer an amount equal to twenty-
5 five percent of the amount paid to school districts from the temporary
6 school fund in 2015 pursuant to subsection (2) of section 79-1035 to the
7 temporary school fund on or before October 15, 2015, for the purpose of
8 the transition between methods for distributing funds from the temporary
9 school fund.

10 Sec. 25. Original sections 79-309.01, 79-1001, 79-1003, 79-1003.01,
11 79-1005.01, 79-1007.05, 79-1007.06, 79-1007.08, 79-1007.12, 79-1007.14,
12 79-1007.15, 79-1007.18, 79-1008.01, 79-1008.02, 79-1009, 79-1015.01,
13 79-1017.01, 79-1018.01, 79-1022, 79-1035, 79-1035.02, 79-1036, and
14 84-612, Reissue Revised Statutes of Nebraska, are repealed.

15 Sec. 26. The following sections are outright repealed: Sections
16 79-1007.04 and 79-1007.17, Reissue Revised Statutes of Nebraska.