

AMENDMENTS TO LB 297

Introduced by Avery

1           1. Strike the original sections and all amendments  
2 thereto and insert the following new sections:

3           Section 1. Section 13-2610, Revised Statutes Cumulative  
4 Supplement, 2010, is amended to read:

5           13-2610 (1) Upon the annual certification under section  
6 13-2609, the State Treasurer shall transfer after the audit  
7 the amount certified to the Convention Center Support Fund. The  
8 Convention Center Support Fund is created. Any money in the fund  
9 available for investment shall be invested by the state investment  
10 officer pursuant to the Nebraska Capital Expansion Act and the  
11 Nebraska State Funds Investment Act.

12           (2) (a) It is the intent of the Legislature to appropriate  
13 from the fund to any political subdivision for which an application  
14 for state assistance under the Convention Center Facility Financing  
15 Assistance Act has been approved an amount not to exceed (i)  
16 seventy percent of the state sales tax revenue collected by  
17 retailers and operators doing business at such facilities on sales  
18 at such facilities, state sales tax revenue collected on primary  
19 and secondary box office sales of admissions to such facilities,  
20 and state sales tax revenue collected by associated hotels, (ii)  
21 seventy-five million dollars for any one approved project, or (iii)  
22 the total cost of acquiring, constructing, improving, or equipping  
23 the eligible facility. State assistance shall not be used for an

1 operating subsidy or other ancillary facility.

2 (b) Ten percent of such funds appropriated to a city  
3 of the metropolitan class under this subsection shall be equally  
4 distributed to areas with a high concentration of poverty to (i)  
5 showcase important historical aspects of such areas or areas within  
6 close geographic proximity of the area with a high concentration  
7 of poverty or (ii) assist with the reduction of street and gang  
8 violence in such areas.

9 (c) Each area with a high concentration of poverty that  
10 has been distributed funds under subdivision (b) of this subsection  
11 shall establish a development fund and form a committee which shall  
12 identify and research potential projects to be completed in the  
13 area with a high concentration of poverty or in an area within  
14 close geographic proximity of such area if the project would have  
15 a significant or demonstrable impact on such area and make final  
16 determinations on the use of state sales tax revenue received for  
17 such projects.

18 (d) A committee formed in subdivision (c) of this  
19 subsection shall include the following three members:

20 (i) The member of the city council whose district  
21 includes a majority of the census tracts which each contain a  
22 percentage of persons below the poverty line of greater than thirty  
23 percent, as determined by the most recent federal decennial census,  
24 within the area with a high concentration of poverty;

25 (ii) The commissioner of the county whose district  
26 includes a majority of the census tracts which each contain a  
27 percentage of persons below the poverty line of greater than thirty

1 percent, as determined by the most recent federal decennial census,  
2 within the area with a high concentration of poverty; and

3 (iii) A resident of the area with a high concentration of  
4 poverty, appointed by the other two members of the committee.

5 (e) A committee formed in subdivision (c) of this  
6 subsection shall solicit project ideas from the public and shall  
7 hold a public hearing in the area with a high concentration  
8 of poverty. Notice of a proposed hearing shall be provided in  
9 accordance with the procedures for notice of a public hearing  
10 pursuant to section 18-2115. The committee shall research potential  
11 projects and make the final determination regarding the annual  
12 distribution of funding to such projects.

13 (f) For purposes of this subsection, an area with a high  
14 concentration of poverty means an area within the corporate limits  
15 of a city of the metropolitan class consisting of one or more  
16 contiguous census tracts, as determined by the most recent federal  
17 decennial census, which contain a percentage of persons below the  
18 poverty line of greater than thirty percent, and all census tracts  
19 contiguous to such tract or tracts, as determined by the most  
20 recent federal decennial census.

21 (3) State assistance to the political subdivision shall  
22 no longer be available upon the retirement of the bonds issued  
23 to acquire, construct, improve, or equip the facility or any  
24 subsequent bonds that refunded the original issue or when state  
25 assistance reaches the amount determined under subdivision (2)(a)  
26 of this section, whichever comes first.

27 (4) The remaining thirty percent of state sales tax

1 revenue collected by retailers and operators doing business at such  
2 facilities on sales at such facilities, state sales tax revenue  
3 collected on primary and secondary box office sales of admissions  
4 to such facilities, and state sales tax revenue collected by  
5 associated hotels, shall be appropriated by the Legislature to the  
6 ~~Local Civic, Cultural, and Convention Center~~ Civic and Community  
7 Project Financing Fund.

8 (5) Any municipality that has applied for and received a  
9 grant of assistance under the ~~Local Civic, Cultural, and Convention~~  
10 ~~Center~~ Civic and Community Project Financing Act may not receive  
11 state assistance under the Convention Center Facility Financing  
12 Assistance Act.

13 Sec. 2. Section 13-2701, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15 13-2701 Sections 13-2701 to 13-2710 shall be known and  
16 may be cited as the ~~Local Civic, Cultural, and Convention Center~~  
17 Civic and Community Project Financing Act.

18 Sec. 3. Section 13-2702, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 13-2702 The purpose of the ~~Local Civic, Cultural, and~~  
21 ~~Convention Center~~ Civic and Community Project Financing Act is to  
22 support the development of ~~civic, cultural, and convention centers~~  
23 civic and community projects throughout Nebraska. Furthermore,  
24 the act is intended to support projects that ~~attract new civic,~~  
25 ~~cultural, and convention activity to Nebraska from outside of~~  
26 ~~Nebraska.~~ foster maintenance or growth of communities.

27 Sec. 4. Section 13-2703, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 13-2703 For purposes of the ~~Local Civic, Cultural, and~~  
3 ~~Convention Center~~ Civic and Community Project Financing Act:

4 ~~(1) Center means a civic, cultural, or convention~~  
5 ~~facility or area;~~

6 (1) Civic project means a public facility or development  
7 that is primarily used by the public for conventions, meetings,  
8 cultural events, and other public gatherings and libraries;

9 (2) Community project means a public facility or  
10 development that is located in the traditional center of a  
11 community, typically comprised of a cohesive core of residential,  
12 civic, religious, and commercial buildings, arranged around a main  
13 street and intersecting streets;

14 ~~(2) (3) Department means the Department of Economic~~  
15 ~~Development; and~~

16 ~~(3) (4) Fund means the Local Civic, Cultural, and~~  
17 ~~Convention Center Civic and Community Project Financing Fund;~~  
18 ~~and-~~

19 (5) Historic building means a building eligible for  
20 listing on or currently listed on the National Register of Historic  
21 Places.

22 Sec. 5. Section 13-2704, Revised Statutes Cumulative  
23 Supplement, 2010, is amended to read:

24 13-2704 (1) The ~~Local Civic, Cultural, and Convention~~  
25 ~~Center~~ Civic and Community Project Financing Fund is created. The  
26 fund shall be administered by the department. Transfers may be  
27 made from the fund to the General Fund at the direction of the

1 Legislature. Any money in the ~~Local Civic, Cultural, and Convention~~  
2 ~~Center~~ Civic and Community Project Financing Fund available for  
3 investment shall be invested by the state investment officer  
4 pursuant to the Nebraska Capital Expansion Act and the Nebraska  
5 State Funds Investment Act. The fund may be used for assistance for  
6 the construction of new ~~centers~~ or civic projects, the renovation  
7 or expansion of existing ~~centers~~ civic or community projects, the  
8 conversion, rehabilitation, or reuse of historic buildings for  
9 purposes consistent with this section, or applied technology that  
10 is part of the construction, renovation, or expansion of a library.  
11 The fund may not be used for ~~planning,~~ programming, marketing,  
12 advertising, and related activities. Transfers may be made from the  
13 fund to the Department of Revenue Enforcement Fund at the direction  
14 of the Legislature.

15           ~~(2)~~ On July 1, 2010, or as soon thereafter as is  
16 administratively possible the State Treasurer shall transfer  
17 ~~seventy-nine thousand three hundred dollars from the Local Civic,~~  
18 ~~Cultural, and Convention Center Financing Fund to the Department~~  
19 ~~of Revenue Enforcement Fund.~~

20           ~~(3)~~ (2) It is the intent of the Legislature that on July  
21 1, 2011, or as soon thereafter as is administratively possible  
22 the State Treasurer shall transfer forty-two thousand nine hundred  
23 dollars from the ~~Local Civic, Cultural, and Convention Center~~ Civic  
24 and Community Project Financing Fund to the Department of Revenue  
25 Enforcement Fund.

26           Sec. 6. Section 13-2707, Reissue Revised Statutes of  
27 Nebraska, is amended to read:

1           13-2707 The department shall evaluate all applications  
2 for grants of assistance based on the following criteria:

3           (1) Attraction impact. Funding decisions by the  
4 department shall be based in part on the likelihood of the project  
5 attracting new ~~cultural, civic, or convention~~ civic or community  
6 activity to Nebraska from outside of Nebraska. A project with  
7 greater out-of-state draw shall be preferred over a project with  
8 less impact;

9           (2) Socioeconomic impact. The project's potential for  
10 long-term positive impacts on the local and regional economy and  
11 society;

12           (3) Financial support. Assistance from the fund shall be  
13 matched at least equally from local sources, except that there  
14 is no match requirement for any library project that would (a)  
15 promote early childhood education, such as development of motor  
16 skills, creative development, or literacy programs, (b) create  
17 learning and development opportunities for developmentally disabled  
18 children and adults, (c) encourage literacy for children, (d)  
19 provide educational opportunities for at-risk children, (e) provide  
20 or enhance public Internet access opportunities, or (f) remodel a  
21 library or any portion thereof to achieve or maintain compliance  
22 with the federal Americans with Disabilities Act of 1990. At least  
23 eighty fifty percent of the local match must be in cash. Projects  
24 with a higher level of local matching funds shall be preferred as  
25 compared to those with a lower level of matching funds, except that  
26 for a library project described in this subdivision, the library  
27 project shall be deemed to have the same level of local matching

1 funds as the project with the highest level of local matching  
2 funds;

3 (4) Readiness. The applicant's fiscal and economic  
4 capacity to finance the local share and ability to proceed and  
5 implement its plan and operate the ~~convention center,~~ and civic or  
6 community project;

7 (5) Project location. A project shall be located in the  
8 municipality that applies for the grant; and-

9 (6) Project planning. Projects with completed technical  
10 assistance and feasibility studies shall be preferred to those with  
11 no prior planning.

12 Sec. 7. Section 13-2710, Reissue Revised Statutes of  
13 Nebraska, is amended to read:

14 13-2710 The department shall adopt and promulgate rules  
15 and regulations to carry out the ~~Local Civic, Cultural, and~~  
16 ~~Convention Center~~ Civic and Community Project Financing Act.

17 Sec. 8. Section 13-3108, Revised Statutes Cumulative  
18 Supplement, 2010, is amended to read:

19 13-3108 (1) Upon the annual certification under section  
20 13-3107, the State Treasurer shall transfer after the audit the  
21 amount certified to the Sports Arena Facility Support Fund which  
22 is hereby created. Any money in the fund available for investment  
23 shall be invested by the state investment officer pursuant to  
24 the Nebraska Capital Expansion Act and the Nebraska State Funds  
25 Investment Act.

26 (2) (a) It is the intent of the Legislature to appropriate  
27 from the fund money to be distributed to any political subdivision

1 for which an application for state assistance under the Sports  
2 Arena Facility Financing Assistance Act has been approved an  
3 amount not to exceed seventy percent of the (i) state sales tax  
4 revenue collected by retailers doing business at eligible sports  
5 arena facilities on sales at such facilities, (ii) state sales  
6 tax revenue collected on primary and secondary box office sales  
7 of admissions to such facilities, and (iii) new state sales tax  
8 revenue collected by nearby retailers and sourced under sections  
9 77-2703.01 to 77-2703.04 to a location within six hundred yards of  
10 the eligible facility.

11 (b) The amount to be appropriated for distribution as  
12 state assistance to a political subdivision under this subsection  
13 for any one year after the tenth year shall not exceed the highest  
14 such amount appropriated under subdivision (2)(a) of this section  
15 during any one year of the first ten years of such appropriation.  
16 If seventy percent of the state sales tax revenue as described  
17 in subdivision (2)(a) of this section exceeds the amount to be  
18 appropriated under this subdivision, such excess funds shall be  
19 transferred to the General Fund.

20 (3) The total amount of state assistance approved for an  
21 eligible sports arena facility shall not (a) exceed fifty million  
22 dollars or (b) be paid out for more than twenty years after the  
23 issuance of the first bond for the sports arena facility.

24 (4) State assistance to the political subdivision shall  
25 no longer be available upon the retirement of the bonds issued  
26 to acquire, construct, improve, or equip the facility or any  
27 subsequent bonds that refunded the original issue or when state

1 assistance reaches the amount determined under subsection (3) of  
2 this section, whichever comes first.

3 (5) State assistance shall not be used for an operating  
4 subsidy or other ancillary facility.

5 (6) The thirty percent of state sales tax revenue  
6 remaining after the appropriation and transfer in subsection (2) of  
7 this section shall be appropriated by the Legislature to the ~~Local~~  
8 ~~Civic, Cultural, and Convention Center~~ Civic and Community Project  
9 Financing Fund.

10 (7) Any municipality that has applied for and received  
11 a grant of assistance under the ~~Local Civic, Cultural, and~~  
12 ~~Convention Center~~ Civic and Community Project Financing Act shall  
13 not receive state assistance under the Sports Arena Facility  
14 Financing Assistance Act.

15 Sec. 9. Section 77-5601, Revised Statutes Cumulative  
16 Supplement, 2010, is amended to read:

17 77-5601 (1) From August 1, 2004, through October 31,  
18 2004, there shall be conducted a tax amnesty program with regard  
19 to taxes due and owing that have not been reported to the  
20 Department of Revenue. Any person applying for tax amnesty shall  
21 pay all unreported taxes that were due on or before April 1,  
22 2004. Any person that applies for tax amnesty and is accepted  
23 by the Tax Commissioner shall have any penalties and interest  
24 waived on unreported and delinquent taxes notwithstanding any other  
25 provisions of law to the contrary.

26 (2) To be eligible for the tax amnesty provided by this  
27 section, the person shall apply for amnesty within the amnesty

1 period, file a return for each taxable period for which the amnesty  
2 is requested by December 31, 2004, if no return has been filed, and  
3 pay in full all taxes for which amnesty is sought with the return  
4 or within thirty days after the application if a return was filed  
5 prior to the amnesty period. Tax amnesty shall not be available for  
6 any person that is under civil or criminal audit, investigation, or  
7 prosecution for unreported or delinquent taxes by this state or the  
8 United States Government on or before April 16, 2004.

9 (3) The department shall not seek civil or criminal  
10 prosecution against any person for any taxable period for which  
11 amnesty has been granted. The Tax Commissioner shall develop forms  
12 for applying for the tax amnesty program, develop procedures for  
13 qualification for tax amnesty, and conduct a public awareness  
14 campaign publicizing the program.

15 (4) If a person elects to participate in the amnesty  
16 program, the election shall constitute an express and irrevocable  
17 relinquishment of all administrative and judicial rights to  
18 challenge the imposition of the tax or its amount. Nothing in this  
19 section shall prohibit the department from adjusting a return as a  
20 result of any state or federal audit.

21 (5)(a) Except for any local option sales tax collected  
22 and returned to the appropriate municipality and any motor vehicle  
23 fuel, diesel fuel, and compressed fuel taxes, which shall be  
24 deposited in the Highway Trust Fund or Highway Allocation Fund  
25 as provided by law, no less than eighty percent of all revenue  
26 received pursuant to the tax amnesty program shall be deposited  
27 in the General Fund; ten percent, not to exceed five hundred

1 thousand dollars, shall be deposited in the Department of Revenue  
2 Enforcement Fund; and ten percent, not to exceed five hundred  
3 thousand dollars, shall be deposited in the Department of Revenue  
4 Enforcement Technology Fund. Any amount that would otherwise be  
5 deposited in the Department of Revenue Enforcement Fund or the  
6 Department of Revenue Enforcement Technology Fund that is in excess  
7 of the five-hundred-thousand-dollar limitation shall be deposited  
8 in the General Fund.

9 (b) For fiscal year 2005-06, all proceeds in the  
10 Department of Revenue Enforcement Fund shall be appropriated to  
11 the department for purposes of employing investigators, agents, and  
12 auditors and otherwise increasing personnel for enforcement of the  
13 Nebraska Revenue Act of 1967. For fiscal year 2005-06, all proceeds  
14 in the Department of Revenue Enforcement Technology Fund shall be  
15 appropriated to the department for the purposes of acquiring lists,  
16 software, programming, computer equipment, and other technological  
17 methods for enforcing the act.

18 (c) For fiscal years after fiscal year 2005-06, twenty  
19 percent of all proceeds received during the previous calendar year  
20 due to the efforts of auditors and investigators hired pursuant to  
21 subdivision (5)(b) of this section, not to exceed seven hundred  
22 fifty thousand dollars, shall be deposited in the Department of  
23 Revenue Enforcement Fund for purposes of employing investigators  
24 and auditors or continuing such employment for purposes of  
25 increasing enforcement of the act.

26 (6)(a) The department shall prepare a report by April  
27 1, 2005, and by February 1 of each year thereafter detailing the

1 results of the tax amnesty program and the subsequent enforcement  
2 efforts. For the report due April 1, 2005, the report shall include  
3 (i) the amount of revenue obtained as a result of the tax amnesty  
4 program broken down by tax program, (ii) the amount obtained  
5 from instate taxpayers and from out-of-state taxpayers, and (iii)  
6 the amount obtained from individual taxpayers and from business  
7 enterprises.

8 (b) For reports due in subsequent years, the report  
9 shall include (i) the number of personnel hired for purposes  
10 of subdivision (5)(b) of this section and their duties, (ii) a  
11 description of lists, software, programming, computer equipment,  
12 and other technological methods acquired pursuant to such  
13 subdivision and the purposes of each, and (iii) the amount  
14 of new revenue obtained as a result of the new personnel and  
15 acquisitions during the prior calendar year, broken down into the  
16 same categories as described in subdivision (6)(a) of this section.

17 (7) The Department of Revenue Enforcement Fund and the  
18 Department of Revenue Enforcement Technology Fund are created.  
19 Transfers may be made from the Department of Revenue Enforcement  
20 Fund to the General Fund at the direction of the Legislature.  
21 The Department of Revenue Enforcement Fund may receive transfers  
22 from the ~~Local Civic, Cultural, and Convention Center Civic~~  
23 and Community Project Financing Fund at the direction of the  
24 Legislature for the purpose of administering the Sports Arena  
25 Facility Financing Assistance Act. Any money in the Department of  
26 Revenue Enforcement Fund and the Department of Revenue Enforcement  
27 Technology Fund available for investment shall be invested by the

1 state investment officer pursuant to the Nebraska Capital Expansion  
2 Act and the Nebraska State Funds Investment Act. The Department  
3 of Revenue Enforcement Technology Fund shall terminate on July 1,  
4 2006. Any unobligated money in the fund at that time shall be  
5 deposited in the General Fund.

6 (8) For purposes of this section, taxes mean any taxes  
7 collected by the department, including, but not limited to state  
8 and local sales and use taxes, individual and corporate income  
9 taxes, financial institutions deposit taxes, motor vehicle fuel,  
10 diesel fuel, and compressed fuel taxes, cigarette taxes, transfer  
11 taxes, and charitable gaming taxes.

12 Sec. 10. Original sections 13-2701, 13-2702, 13-2703,  
13 13-2707, and 13-2710, Reissue Revised Statutes of Nebraska, and  
14 sections 13-2610, 13-2704, 13-3108, and 77-5601, Revised Statutes  
15 Cumulative Supplement, 2010, are repealed.