

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1067**

Introduced by Quick, 35.

Read first time January 17, 2018

Committee:

1 A BILL FOR AN ACT relating to the Business Improvement District Act; to  
2 amend sections 19-4019 and 19-4032, Reissue Revised Statutes of  
3 Nebraska, sections 19-4015, 19-4017, 19-4017.01, 19-4018, 19-4020,  
4 19-4021, 19-4026, 19-4027, 19-4029, 19-4029.01, 19-4029.03,  
5 19-4029.04, 19-4029.05, and 19-4033, Revised Statutes Cumulative  
6 Supplement, 2016, and section 19-4031, Revised Statutes Supplement,  
7 2017; to define terms; to authorize a special tourism surcharge; to  
8 authorize the use of funds for tourism promotion and marketing  
9 activities and improvements to tourism attractions; to provide for  
10 representation on district boards from local convention or visitors'  
11 bureaus; to allow business improvement districts to be formed of  
12 non-contiguous areas as prescribed; to harmonize provisions; and to  
13 repeal the original sections.  
14 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 19-4015, Revised Statutes Cumulative Supplement,  
2 2016, is amended to read:

3 19-4015 Sections 19-4015 to 19-4038 and section 16 of this act shall  
4 be known and may be cited as the Business Improvement District Act.

5 Sec. 2. Section 19-4017, Revised Statutes Cumulative Supplement,  
6 2016, is amended to read:

7 19-4017 Cities of the metropolitan, primary, first, and second class  
8 in the state at present have business areas in need of improvement and  
9 development, but lack the funds with which to provide and maintain such  
10 improvements. The purpose of the Business Improvement District Act is to  
11 provide a means by which such cities may raise the necessary funds to be  
12 used for the purpose of providing and maintaining the improvements  
13 authorized by the act and to promote the tourism industry within the  
14 district.

15 Sec. 3. Section 19-4017.01, Revised Statutes Cumulative Supplement,  
16 2016, is amended to read:

17 19-4017.01 For purposes of the Business Improvement District Act:

18 ~~(1) Record owner shall mean the fee owner of real property as shown~~  
19 ~~in the records of the register of deeds office in the county in which the~~  
20 ~~business area is located. A contract purchaser of real property shall be~~  
21 ~~considered the record owner and the only person entitled to petition~~  
22 ~~pursuant to section 19-4026 or 19-4029.03 or protest pursuant to section~~  
23 ~~19-4027 or 19-4029.04, if the contract is recorded in the register of~~  
24 ~~deeds office in the county in which the business area is located;~~

25 ~~(1) (2) Assessable unit means shall mean~~ front foot, square foot,  
26 equivalent front foot, or other unit of assessment established under the  
27 proposed method of assessment set forth in the ordinance creating a  
28 business improvement district;

29 ~~(3) Space shall mean the square foot space wherein customers,~~  
30 ~~patients, clients, or other invitees are received and space from time to~~  
31 ~~time used or available for use in connection with a business or~~

1 ~~profession of a user, excepting all space owned or used by political~~  
2 ~~subdivisions; and~~

3 (2) (4) Business area means shall mean an established area of the  
4 city zoned for business, public, or commercial purposes; -

5 (3) Record owner means the fee owner of real property as shown in  
6 the records of the register of deeds office in the county in which the  
7 business area is located. A contract purchaser of real property shall be  
8 considered the record owner and the only person entitled to petition  
9 pursuant to section 19-4026 or 19-4029.03 or protest pursuant to section  
10 19-4027 or 19-4029.04, if the contract is recorded in the register of  
11 deeds office in the county in which the business area is located;

12 (4) Space means the square foot space wherein customers, patients,  
13 clients, or other invitees are received and space from time to time used  
14 or available for use in connection with a business or profession of a  
15 user, excepting all space owned or used by political subdivisions;

16 (5) Tourism promotion and marketing means activities and  
17 expenditures designed to increase tourism and convention business,  
18 including, but not limited to, advertising, publicizing, or otherwise  
19 distributing information for the purpose of attracting and welcoming  
20 tourists and operating tourism destination marketing organizations;

21 (6) Tourist attraction means those places, features, or structures  
22 of an area that result in an increased number of either (a) non-local,  
23 instate visitors or (b) both non-local, instate visitors and out-of-state  
24 visitors; and

25 (7) Tourism industry has the same meaning as in section 81-3709.01.

26 Sec. 4. Section 19-4018, Revised Statutes Cumulative Supplement,  
27 2016, is amended to read:

28 19-4018 Pursuant to the Business Improvement District Act, cities of  
29 the metropolitan, primary, first, or second class may impose (1) a  
30 special assessment upon the property within a business improvement  
31 district in the city, ~~or~~ (2) a general business occupation tax on

1 businesses and users of space within a business improvement district, or  
2 (3) a special tourism surcharge on any products and services, as further  
3 defined in the ordinance enacted pursuant to section 19-4029, provided by  
4 businesses and users of space within the tourism industry operating  
5 within a business improvement district. After March 27, 2014, any  
6 occupation tax imposed pursuant to this section shall make a reasonable  
7 classification of businesses, users of space, or kinds of transactions  
8 for purposes of imposing such tax, except that no occupation tax shall be  
9 imposed on any transaction which is subject to tax under section 53-160,  
10 66-489, 66-489.02, 66-4,140, 66-4,145, 66-4,146, 77-2602, or 77-4008 or  
11 which is exempt from tax under section 77-2704.24. The proceeds or other  
12 available funds may be used for the purposes stated in section 19-4019,  
13 except that the proceeds from a special tourism surcharge shall only be  
14 used for the purposes set forth in subdivisions (11) and (12) of section  
15 19-4019.

16 Sec. 5. Section 19-4019, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18 19-4019 Any money available under section 19-4018 may be used for  
19 any one or more of the following purposes:

20 (1) The acquisition, construction, maintenance, and operation of  
21 public offstreet parking facilities for the benefit of the district area;

22 (2) Improvement of any public place or facility in the district  
23 area, including landscaping, physical improvements for decoration or  
24 security purposes, and plantings;

25 (3) Construction or installation of pedestrian shopping malls or  
26 plazas, sidewalks or moving sidewalks, parks, meeting and display  
27 facilities, bus stop shelters, lighting, benches or other seating  
28 furniture, sculptures, trash receptacles, shelters, fountains, skywalks,  
29 and pedestrian and vehicular overpasses and underpasses, and any useful  
30 or necessary public improvements;

31 (4) Leasing, acquiring, constructing, reconstructing, extending,

1 maintaining, or repairing parking lots or parking garages, both above and  
2 below ground, or other facilities for the parking of vehicles, including  
3 the power to install such facilities in public areas, whether such areas  
4 are owned in fee or by easement, in the district area;

5 (5) Creation and implementation of a plan for improving the general  
6 architectural design of public areas in the district;

7 (6) The development of any public activities and promotion of public  
8 events, including the management and promotion and advocacy of retail  
9 trade activities or other promotional activities, in the district area;

10 (7) Maintenance, repair, and reconstruction of any improvements or  
11 facilities authorized by the Business Improvement District Act;

12 (8) Any other project or undertaking for the betterment of the  
13 public facilities in the district area, whether the project be capital or  
14 noncapital in nature;

15 (9) Enforcement of parking regulations and the provision of security  
16 within the district area;~~and~~

17 (10) Employing or contracting for personnel, including  
18 administrators for any improvement program under the act, and providing  
19 for any service as may be necessary or proper to carry out the purposes  
20 of the act; -

21 (11) Aiding in tourism promotion and marketing for the district  
22 area; and

23 (12) Any project or undertaking for the construction, renovation, or  
24 rehabilitation of a tourist attraction.

25 Sec. 6. Section 19-4020, Revised Statutes Cumulative Supplement,  
26 2016, is amended to read:

27 19-4020 A business improvement district may be created as provided  
28 by the Business Improvement District Act and shall be within the  
29 boundaries of a business area, except as provided in section 19-4021.

30 Sec. 7. Section 19-4021, Revised Statutes Cumulative Supplement,  
31 2016, is amended to read:

1           19-4021 (1) The mayor, with the approval of the city council, shall  
2 appoint a business improvement board consisting of property owners,  
3 residents, business operators, or users of space within the business area  
4 to be improved. Where a business improvement district is proposed to be  
5 created for a purpose stated in subdivision (11) or (12) of section  
6 19-4019 or for the imposition of a special tourism surcharge, the board  
7 shall include at least one representative of a nonprofit convention  
8 organization or nonprofit visitors' bureau if such an entity operates  
9 within the proposed district.

10           (2) The boundaries of the business area shall be declared by  
11 resolution of the city council at or prior to the time of the appointment  
12 of the board. For a business improvement district created for a purpose  
13 stated in subdivision (11) or (12) of section 19-4019 or for the  
14 imposition of a special tourism surcharge, the boundaries of a business  
15 area may encompass noncontiguous areas if the city council determines  
16 that properties within such areas are related as components of the  
17 tourism industry within such areas.

18           (3) The board shall make recommendations to the city council for the  
19 establishment of a plan or plans for improvements in the business area.  
20 If it is found that the improvements to be included in one business area  
21 offer benefits that cannot be equitably assessed together under the  
22 Business Improvement District Act, more than one business improvement  
23 district as part of the same plan for improvements for that business area  
24 may be proposed. The board may make recommendations to the city as to the  
25 use of any occupation tax or surcharge funds collected, and may  
26 administer such funds if so directed by the mayor and city council. The  
27 board shall also review and make recommendations to the city regarding  
28 expansion of the boundaries of the business improvement district under  
29 sections 19-4029.02 to 19-4029.05.

30           Sec. 8. Section 19-4026, Revised Statutes Cumulative Supplement,  
31 2016, is amended to read:

1           19-4026 In the event that the city council has not acted to call a  
2 hearing to create a district as provided in section 19-4029, it shall do  
3 so when presented with a petition signed by the record owners of thirty  
4 percent of the assessable front footage in a business area, ~~or~~ by the  
5 users of thirty percent of space in a business area, or by the record  
6 owners of the businesses and properties that would be responsible for  
7 collecting and remitting thirty percent or more of the special tourism  
8 surcharge.

9           Sec. 9. Section 19-4027, Revised Statutes Cumulative Supplement,  
10 2016, is amended to read:

11           19-4027 Whenever a hearing is held under section 19-4029, the city  
12 council shall:

13           (1) Hear all protests and receive evidence for or against the  
14 proposed action;

15           (2) Rule upon all written protests received prior to the close of  
16 the hearing, which ruling shall be final; and

17           (3) Continue the hearing from time to time as the city council may  
18 deem necessary.

19           If a special assessment is to be used, proceedings shall terminate  
20 if written protest is made prior to the close of the hearing by the  
21 record owners of over fifty percent of the assessable units in the  
22 proposed district. If an occupation tax is to be used, proceedings shall  
23 terminate if protest is made by users of over fifty percent of the space  
24 in the proposed district. If a special tourism surcharge is to be used,  
25 proceedings shall terminate if protest is made by the record owners of  
26 the businesses and properties that would be responsible for collecting  
27 and remitting over fifty percent of the surcharge.

28           Sec. 10. Section 19-4029, Revised Statutes Cumulative Supplement,  
29 2016, is amended to read:

30           19-4029 Upon receiving the recommendation from the business  
31 improvement board, the city council may create one or more business

1 improvement districts. The city council, following a hearing, may  
2 establish or reject any proposed district or districts. If the city  
3 council decides to establish any district, it shall adopt an ordinance to  
4 that effect. This ordinance shall contain the following information:

5 (1) A statement that notice of hearing was given, including the date  
6 or dates on which it was given, in accordance with section 19-4029.01;

7 (2) The time and place the hearing was held concerning the formation  
8 of such district;

9 (3) A statement that a business improvement district has been  
10 established;

11 (4) The purposes of the district, and the public improvements and  
12 facilities to be included in such district, including improvement of  
13 tourist attractions or the tourism promotion and marketing activities to  
14 be undertaken;

15 (5) The description of the boundaries of such district;

16 (6) A statement that the businesses and users of space in the  
17 district shall be subject to the general business occupation tax  
18 authorized by the Business Improvement District Act, or that the real  
19 property in the district will be subject to the special assessment  
20 authorized by such act, or that the tourism industry in the district will  
21 be subject to the special tourism surcharge authorized by such act the  
22 Business Improvement District Act;

23 (7) The proposed method of assessment to be imposed within the  
24 district or the initial rate of the occupation tax or special tourism  
25 surcharge to be imposed; and

26 (8) If a special tourism surcharge is to be imposed, a description  
27 of the products and services of the tourism industry that will be subject  
28 to the surcharge; and

29 (9) ~~(8)~~ Any penalties to be imposed for failure to pay the tax, ~~or~~  
30 special assessment, or surcharge.

31 The ordinance shall recite that the method of raising revenue shall



1 be fair and equitable. In the use of a general occupation tax, the tax  
2 shall be based primarily on the square footage of the owner's and user's  
3 place of business. In the use of a special assessment, the assessment  
4 shall be based upon the special benefit to the property within the  
5 district.

6 Sec. 11. Section 19-4029.01, Revised Statutes Cumulative Supplement,  
7 2016, is amended to read:

8 19-4029.01 (1) At least ten days prior to the date of any hearing  
9 under sections 19-4029, 19-4029.02, and 19-4029.03, notice of such  
10 hearing shall be given by:

11 (a) One publication of the notice of hearing in a newspaper of  
12 general circulation in the city;

13 (b) Mailing a copy of the notice of hearing to each owner of taxable  
14 property as shown on the latest tax rolls of the county treasurer for  
15 such county;

16 (c) Providing a copy of the notice of hearing to any neighborhood  
17 association registered pursuant to subsection (2) of this section in the  
18 manner requested by such neighborhood association; ~~and~~

19 (d) If an occupation tax is to be imposed, mailing a copy of the  
20 notice of hearing to each user of space in the proposed district; and -

21 (e) If a special tourism surcharge is to be imposed, mailing a copy  
22 of the notice to each record owner of a business or property in the  
23 tourism industry in the proposed district.

24 (2) The notice required by subdivision (1)(c) of this section shall  
25 be provided to any neighborhood association which is registered pursuant  
26 to this subsection and whose area of concern is located, in whole or in  
27 part, within a one-mile radius of the existing or proposed boundaries of  
28 the district. Each neighborhood association desiring to receive such  
29 notice shall register with the city the area of concern of such  
30 association and provide the name of and contact information for the  
31 individual who is to receive notice on behalf of such association and the

1 requested manner of service, whether by email or regular, certified, or  
2 registered mail. The registration shall be in accordance with any rules  
3 adopted and promulgated by the city.

4 (3) Any notice of hearing for any hearing required by section  
5 19-4029 shall contain the following information:

6 (a) A description of the boundaries of the proposed district;

7 (b) The time and place of a hearing to be held by the city council  
8 to consider establishment of the district;

9 (c) The proposed public facilities and improvements to be made or  
10 maintained within any such district or the tourism promotion and  
11 marketing activities to be carried out; and

12 (d) The proposed or estimated costs for improvements and facilities  
13 within the proposed district or the tourism promotion and marketing  
14 activities and the method by which the revenue shall be raised. If a  
15 special assessment is proposed, the notice shall also state the proposed  
16 method of assessment. If a special tourism surcharge is to be imposed,  
17 the notice shall also include a description of the products and services  
18 of the tourism industry that will be subject to the surcharge.

19 (4) Any notice of hearing for any hearing required by sections  
20 19-4029.02 and 19-4029.03 shall contain the following information:

21 (a) A description of the boundaries of the area to be added to the  
22 existing business improvement district and a description of the new  
23 boundaries of the modified district;

24 (b) The time and place of a hearing to be held by the city council  
25 to consider establishment of the modified district;

26 (c) The new public facilities and improvements, if any, to be made  
27 or maintained within any such district or the new tourism promotion and  
28 marketing activities, if any, to be carried out; and

29 (d) The proposed or estimated costs for new and existing  
30 improvements and facilities within the proposed modified district or new  
31 tourism promotion and marketing activities and the method by which the

1 revenue shall be raised. If a special assessment is proposed, the notice  
2 shall also state the proposed method of assessment.

3 Sec. 12. Section 19-4029.03, Revised Statutes Cumulative Supplement,  
4 2016, is amended to read:

5 19-4029.03 In the event that the city council has not acted to call  
6 a hearing to expand district boundaries as provided in section  
7 19-4029.02, it shall do so when presented with a petition signed by the  
8 users of thirty percent of space in a business area proposed to be added  
9 to an existing business improvement district where an occupation tax is  
10 imposed, ~~or~~ by the record owners of thirty percent of the assessable  
11 front footage in a portion of a business area proposed to be added to an  
12 existing business improvement district, or by the record owners of the  
13 businesses and properties that would be responsible for collecting and  
14 remitting thirty percent or more of the special tourism surcharge.

15 Sec. 13. Section 19-4029.04, Revised Statutes Cumulative Supplement,  
16 2016, is amended to read:

17 19-4029.04 Whenever a hearing is held to expand district boundaries  
18 under section 19-4029.02 or 19-4029.03, the city council shall:

19 (1) Hear all protests and receive evidence for or against the  
20 proposed action;

21 (2) Rule upon all written protests received prior to the close of  
22 the hearing, which ruling shall be final; and

23 (3) Continue the hearing from time to time as the city council may  
24 deem necessary.

25 If a special assessment is to be used, proceedings shall terminate  
26 if written protest is made prior to the close of the hearing by the  
27 record owners of over fifty percent of the assessable units in the  
28 modified district as proposed. If an occupation tax is to be used,  
29 proceedings shall terminate if protest is made by users of over fifty  
30 percent of space in the modified district as proposed. If a special  
31 tourism surcharge is to be used, proceedings shall terminate if protest

1 is made by the record owners of the businesses and properties that would  
2 be responsible for collecting and remitting over fifty percent of the  
3 surcharge.

4 Sec. 14. Section 19-4029.05, Revised Statutes Cumulative Supplement,  
5 2016, is amended to read:

6 19-4029.05 The city council, following a hearing under section  
7 19-4029.02 or 19-4029.03, may expand the boundaries of any district or  
8 districts. If the city council decides to expand the boundaries, it shall  
9 adopt an ordinance to that effect. This ordinance shall contain the  
10 following information:

11 (1) The name of the district whose boundaries will be expanded;

12 (2) A statement that notice of hearing was given, including the date  
13 or dates on which it was given, in accordance with section 19-4029.01;

14 (3) The time and place the hearing was held concerning the new  
15 boundaries of such district;

16 (4) The purposes of the boundary expansion and any new public  
17 improvements and facilities to be included in such district or any new  
18 tourism promotion and marketing activities to be carried out;

19 (5) The description of the new boundaries of such district;

20 (6) A statement that the businesses and users of space in the  
21 modified district established by the ordinance shall be subject to the  
22 general business occupation tax authorized by the Business Improvement  
23 District Act, ~~or~~ that the real property in the modified district will be  
24 subject to the special assessment authorized by such act, or that the  
25 tourism industry in the district will be subject to the special tourism  
26 surcharge authorized by such act ~~the Business Improvement District Act;~~

27 (7) The proposed method of assessment to be imposed within the  
28 district or the initial rate of the occupation tax or special tourism  
29 surcharge to be imposed; and

30 (8) Any penalties to be imposed for failure to pay the tax, ~~or~~  
31 special assessment, or surcharge.

1           The ordinance shall recite that the method of raising revenue shall  
2 be fair and equitable. In the use of a general occupation tax, the tax  
3 shall be based primarily on the square footage of the owner's and user's  
4 place of business. In the use of a special assessment, the assessment  
5 shall be based upon the special benefit to the property within the  
6 district.

7           Sec. 15. Section 19-4031, Revised Statutes Supplement, 2017, is  
8 amended to read:

9           19-4031 (1) In addition to or in place of the special assessments or  
10 special tourism surcharge authorized by the Business Improvement District  
11 Act, a city may levy a general business occupation tax upon the  
12 businesses and users of space within a district established for  
13 acquiring, constructing, maintaining or operating public offstreet  
14 parking facilities and providing in connection therewith other public  
15 improvements and facilities authorized by the Business Improvement  
16 District Act, for the purpose of paying all or any part of the total cost  
17 and expenses of any authorized improvement or facility within such  
18 district. Notice of a hearing on any such tax levied under the Business  
19 Improvement District Act shall be given to the businesses and users of  
20 space of such districts, and appeals may be taken, all in the manner  
21 provided in section 19-4030.

22           (2) After March 27, 2014, any occupation tax imposed pursuant to  
23 this section shall make a reasonable classification of businesses, users  
24 of space, or kinds of transactions for purposes of imposing such tax,  
25 except that no occupation tax shall be imposed on any transaction which  
26 is subject to tax under section 53-160, 66-489, 66-489.02, 66-4,140,  
27 66-4,145, 66-4,146, 77-2602, or 77-4008 or which is exempt from tax under  
28 section 77-2704.24. The collection of a tax imposed pursuant to this  
29 section shall be made and enforced in such a manner as the city council  
30 shall by ordinance determine to produce the required revenue. The city  
31 council may provide that failure to pay the tax imposed pursuant to this

1 section shall constitute a violation of the ordinance and subject the  
2 violator to a fine or other punishment as provided by ordinance.

3 (3) If any part of a business improvement district overlaps with a  
4 riverfront development district in which a general business occupation  
5 tax is already being levied pursuant to section 19-5312, the city  
6 creating the business improvement district shall not impose the business  
7 improvement district's occupation tax within the overlapping area.

8 Sec. 16. (1) In addition to or in place of the special assessments  
9 or general business occupation taxes authorized by the Business  
10 Improvement District Act, a city may levy a special tourism surcharge  
11 upon the products and services of the tourism industry operating within a  
12 business improvement district. Such surcharge shall only be used to carry  
13 out the purposes set forth in subdivisions (11) and (12) of section  
14 19-4019. Notice of a hearing on any such surcharge levied under the act  
15 shall be given to the tourism industry operators in such districts, and  
16 appeals may be taken, all in the manner provided in section 19-4030.

17 (2) The collection of a surcharge imposed pursuant to this section  
18 shall be made and enforced in such a manner as the city council shall by  
19 ordinance determine to produce the required revenue. The city council may  
20 provide that failure to pay the surcharge imposed pursuant to this  
21 section shall constitute a violation of the ordinance and subject the  
22 violator to a fine or other punishment as provided by ordinance.

23 (3) If any part of a business improvement district overlaps with a  
24 riverfront development district in which a general business occupation  
25 tax is already being levied pursuant to section 19-5312, the city  
26 creating the business improvement district shall not impose the business  
27 improvement district's special tourism surcharge within the overlapping  
28 area.

29 Sec. 17. Section 19-4032, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 19-4032 If, subsequent to the levy of taxes, ~~or~~ assessments, or

1 surcharges, the use of any parcel of land shall change so that, had the  
2 new use existed at the time of making such levy, assessment, or  
3 surcharge, the assessment, ~~or~~ levy, or surcharge on such parcel would  
4 have been higher than the levy, ~~or~~ assessment, or surcharge actually  
5 made, an additional assessment, ~~or~~ levy, or surcharge may be made on such  
6 parcel by the city council taking into consideration the new and changed  
7 use of the property. Reassessments or changes in the rate of levy of  
8 assessments, ~~or~~ taxes, or surcharges may be made by the city council  
9 after notice and hearing as provided in section 19-4030. The city council  
10 shall adopt a resolution of intention to change the rate of levy at least  
11 fifteen days prior to the hearing required for changes. This resolution  
12 shall specify the proposed change and shall give the time and place of  
13 the hearing.

14       Sec. 18. Section 19-4033, Revised Statutes Cumulative Supplement,  
15 2016, is amended to read:

16       19-4033 The total amount of assessments, ~~or~~ general business  
17 occupation taxes, or special tourism surcharges levied under the Business  
18 Improvement District Act shall not exceed the total costs and expenses of  
19 performing the authorized work. The levy of any additional assessment, ~~or~~  
20 tax, or surcharge shall not reduce or affect in any manner the  
21 assessments previously levied. The assessments, ~~or~~ taxes, or surcharges  
22 levied must be for the purposes specified in the ordinances and the  
23 proceeds shall not be used for any other purpose.

24       Sec. 19. Original sections 19-4019 and 19-4032, Reissue Revised  
25 Statutes of Nebraska, sections 19-4015, 19-4017, 19-4017.01, 19-4018,  
26 19-4020, 19-4021, 19-4026, 19-4027, 19-4029, 19-4029.01, 19-4029.03,  
27 19-4029.04, 19-4029.05, and 19-4033, Revised Statutes Cumulative  
28 Supplement, 2016, and section 19-4031, Revised Statutes Supplement, 2017,  
29 are repealed.