

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 988**

Introduced by Linehan, 39.

Read first time January 05, 2024

Committee:

1 A BILL FOR AN ACT relating to elections; to amend sections 2-222, 2-223,  
2 3-504, 3-602, 3-603, 10-401, 10-404, 10-406, 10-407, 10-409, 10-410,  
3 10-501, 10-606, 10-607, 10-702, 10-801, 10-802, 12-1001, 13-306,  
4 13-519, 13-809, 13-2507, 13-3109, 13-3207, 14-202, 14-365.07,  
5 14-521, 14-1206, 14-1211, 14-1216, 14-1251, 14-2120, 14-2142,  
6 16-216, 16-676, 16-680, 16-695, 16-697.02, 16-6,101, 16-806, 17-527,  
7 17-529.08, 17-534, 17-903, 17-905, 17-908, 17-939, 17-950, 17-954,  
8 17-963, 18-412, 18-506.01, 18-610, 18-623, 18-1502, 18-1503,  
9 18-2706, 18-2713, 19-1307, 19-2103, 23-120, 23-125, 23-128, 23-397,  
10 23-501, 23-3501, 23-3508, 23-3513, 23-3515, 23-3552, 23-3555,  
11 23-3616, 23-3621, 39-836, 39-837, 39-838, 39-840, 39-841, 46-151,  
12 46-162, 46-167, 46-194, 46-198, 46-1,104, 46-1,113, 46-1,122,  
13 46-305, 46-312, 46-564, 46-565, 46-566, 47-302, 47-304, 57-106,  
14 57-107, 71-1622, 71-1629, 71-1638, 72-2309, 74-1427, 77-27,142.01,  
15 77-27,142.02, 77-27,142.03, 79-10,105, and 85-1518, Reissue Revised  
16 Statutes of Nebraska, sections 32-559, 32-1203, 77-3444, 79-1029,  
17 79-1098, 79-10,117, and 79-10,118, Revised Statutes Cumulative  
18 Supplement, 2022, and section 13-2611, Revised Statutes Supplement,  
19 2023; to provide, change, and eliminate provisions regarding  
20 elections for certain purposes; to require an election for issuance  
21 of bonds as prescribed; to harmonize provisions; to repeal the  
22 original sections; to outright repeal sections 10-408, 10-703.01,  
23 and 39-839, Reissue Revised Statutes of Nebraska; and to declare an

1 emergency.

2 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 2-222, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 2-222 Any county may accept the provisions of and proceed under  
4 sections 2-221 to 2-231 for county fairs by resolution duly adopted by  
5 the county board. The resolution shall indicate whether the membership of  
6 the county fair board to be established under such sections would be  
7 elected or appointed pursuant to section 2-224. If, after the adoption of  
8 a resolution for such purpose, fifteen percent of the registered voters  
9 of the county file with the county board a petition requesting that the  
10 acceptance of the provisions of ~~such~~ sections 2-221 to 2-231 be submitted  
11 to the voters of the county, the county board shall submit the same to a  
12 vote of the people in like manner as an election held in compliance with  
13 subsection (3) of section 32-559 ~~the question of voting courthouse bonds~~  
14 ~~may be submitted~~. During the time such question is pending for the vote  
15 of the people, no further proceedings shall be had for the establishment  
16 of a county fair board. If ten percent of the registered voters of the  
17 county file a petition with the county board asking that the question of  
18 the acceptance of the provisions of such sections and specifying whether  
19 the membership of the county fair board to be established under such  
20 sections would be elected or appointed pursuant to section 2-224 be  
21 submitted to a vote of the people, the county board shall submit such  
22 question to the voters in like manner as an election held in compliance  
23 with subsection (3) of section 32-559 ~~the question of voting courthouse~~  
24 ~~bonds may be submitted~~. If a majority of the votes cast upon the question  
25 are in favor of such proposition, the county board shall immediately  
26 proceed to establish a county fair board.

27 Sec. 2. Section 2-223, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 2-223 In any county accepting the provisions of sections 2-221 to  
30 2-231, an elected county fair board or the county board for an appointed  
31 county fair board may propose the issuance of bonds or levy a special tax

1 for the purchase and improvement of real estate for county fair purposes  
2 in like manner as an election held in compliance with subsection (3) of  
3 section 32-559 for the building of a courthouse.

4 Sec. 3. Section 3-504, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 3-504 Any authority established under the Cities Airport Authorities  
7 Act shall have power:

8 (1) To sue and be sued;

9 (2) To have a seal and alter the same at pleasure;

10 (3) To acquire, hold, and dispose of personal property for its  
11 corporate purposes;

12 (4) To acquire in the name of the city, by purchase or condemnation,  
13 real property or rights or easements therein necessary or convenient for  
14 its corporate purposes and, except (a) as may otherwise be provided in  
15 the act and (b) that if property is to be acquired outside the zoning  
16 jurisdiction of the city when such city is a city of the metropolitan  
17 class, approval must be obtained from the county board of the county  
18 where the property is located before the right of eminent domain may be  
19 exercised, to use the same so long as its corporate existence continues.  
20 Such power shall not be exercised by authorities of cities of the  
21 primary, first, and second classes and of villages created after  
22 September 2, 1973, without further approval until such time as at least  
23 three members of the authority have been elected. If the exercise of such  
24 power is necessary while three or more appointed members remain on the  
25 authority of cities of the primary, first, and second classes and of  
26 villages, the appointing body shall approve all proceedings under this  
27 subdivision;

28 (5) To make bylaws for the management and regulation of its affairs  
29 and, subject to agreements with bondholders, to make rules and  
30 regulations for the use of projects and the establishment and collection  
31 of rentals, fees, and all other charges for services or commodities sold,

1 furnished, or supplied by such authority. Any person violating such rules  
2 shall be guilty of a Class III misdemeanor;

3 (6) With the consent of the city, to use the services of agents,  
4 employees, and facilities of the city, for which the authority may  
5 reimburse the city a proper proportion of the compensation or cost  
6 thereof, and also to use the services of the city attorney as legal  
7 advisor to the authority;

8 (7) To appoint officers, agents, and employees and fix their  
9 compensation;

10 (8) To make contracts, leases, and all other instruments necessary  
11 or convenient to the corporate purposes of the authority;

12 (9) To design, construct, maintain, operate, improve, and  
13 reconstruct, so long as its corporate existence continues, such projects  
14 as are necessary and convenient to the maintenance and development of  
15 aviation services to and for the city in which such authority is  
16 established, including landing fields, heliports, hangars, shops,  
17 passenger and freight terminals, control towers, and all facilities  
18 necessary or convenient in connection with any such project, to contract  
19 for the construction, operation, or maintenance of any parts thereof or  
20 for services to be performed thereon, and to rent parts thereof and grant  
21 concessions thereon, all on such terms and conditions as the authority  
22 may determine. This subdivision shall not be construed to affect the  
23 obligation of a lessee to pay taxes if taxes are due under sections  
24 77-202, 77-202.11, and 77-202.12;

25 (10) To include in such project, subject to zoning restrictions,  
26 space and facilities for any or all of the following: Public recreation;  
27 business, trade, or other exhibitions; sporting or athletic events;  
28 public meetings; conventions; and all other kinds of assemblages and, in  
29 order to obtain additional revenue, space and facilities for business and  
30 commercial purposes. Whenever the authority deems it to be in the public  
31 interest, the authority may lease any such project or any part or parts

1 thereof or contract for the management and operation thereof or any part  
2 or parts thereof. Any such lease or contract may be for such period of  
3 years as the authority shall determine. This subdivision shall not be  
4 construed to affect the obligation of a lessee to pay taxes if taxes are  
5 due under sections 77-202, 77-202.11, and 77-202.12;

6 (11) To charge fees, rentals, and other charges for the use of  
7 projects under the jurisdiction of such authority subject to and in  
8 accordance with such agreement with bondholders as may be made as  
9 hereinafter provided. Subject to contracts with bondholders, all fees,  
10 rentals, charges, and other revenue derived from any project shall be  
11 applied to the payment of operating, administration, and other necessary  
12 expenses of the authority properly chargeable to such project and to the  
13 payment of the interest on and principal of bonds or for making sinking-  
14 fund payments therefor. Subject to contracts with bondholders, the  
15 authority may treat one or more projects as a single enterprise with  
16 respect to revenue, expenses, the issuance of bonds, maintenance,  
17 operation, or other purposes;

18 (12) To certify annually to the governing body of the city the  
19 amount of tax to be levied for airport purposes which the authority  
20 requires under its adopted budget statement to be received from taxation,  
21 not to exceed three and five-tenths cents on each one hundred dollars of  
22 taxable valuation of all the taxable property in such city subject to  
23 section 77-3443. The governing body may levy and collect the taxes so  
24 certified at the same time and in the same manner as other taxes are  
25 levied and collected, and the proceeds of such taxes when due and as  
26 collected shall be set aside and deposited in the special account or  
27 accounts in which other revenue of the authority is deposited. An  
28 authority in a city of the first or second class or a village shall have  
29 power to certify annually to the governing body of such a city or village  
30 an additional amount of tax to be levied for airport purposes, not to  
31 exceed three and five-tenths cents on each one hundred dollars of taxable

1 value, to be levied, collected, set aside, and deposited as specified in  
2 this subdivision, and if negotiable bonds of the authority are thereafter  
3 issued, this power shall continue until such bonds are paid in full. When  
4 such additional amount of tax is first certified, the governing body may  
5 then require, but not thereafter, approval of the same by the registered  
6 voters voting at an election held in compliance with subsection (3) of  
7 section 32-559 ~~a majority vote of the governing body or by a majority~~  
8 ~~vote of the electors voting on the same at a general or special election.~~

9 The additional levy shall be subject to section 77-3443. The provisions  
10 of this subdivision shall not apply to cities of the metropolitan class;

11 (13) To construct and maintain under, along, over, or across a  
12 project, telephone, telegraph, or electric wires and cables, fuel lines,  
13 gas mains, water mains, and other mechanical equipment not inconsistent  
14 with the appropriate use of such project, to contract for such  
15 construction and to lease the right to construct and use the same, or to  
16 use the same on such terms for such periods of time and for such  
17 consideration as the authority shall determine;

18 (14) To accept grants, loans, or contributions from the United  
19 States, the State of Nebraska, any agency or instrumentality of either of  
20 them, or the city in which such authority is established and to expend  
21 the proceeds thereof for any corporate purposes;

22 (15) To incur debt and issue negotiable bonds and to provide for the  
23 rights of the holders thereof;

24 (16) To enter on any lands, waters, and premises for the purposes of  
25 making surveys, soundings, and examinations; and

26 (17) To do all things necessary or convenient to carry out the  
27 powers expressly conferred on such authorities by the act.

28 Sec. 4. Section 3-602, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 3-602 For the purpose of acquiring and improving an aviation field,  
31 any such county may issue and sell bonds of such county to be designated

1 aviation field bonds, to provide the necessary funds therefor. Such bonds  
2 shall become due in not to exceed twenty years from the date of issuance,  
3 and shall draw interest, payable semiannually or annually. Such bonds may  
4 not be sold for less than par, and in no case without the proposition of  
5 issuing the bonds having been approved at an election held in compliance  
6 with subsection (3) of section 32-559 ~~same having first been submitted to~~  
7 ~~the legal electors of such county at a general or special election held~~  
8 ~~therein, and a majority of the votes cast upon the question of issuing~~  
9 ~~such bonds being in favor thereof.~~ The authority to sell such bonds shall  
10 not be limited by any other or special provision of law.

11 Sec. 5. Section 3-603, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 3-603 For the purpose of acquiring and improving such aviation  
14 field, such county may, in lieu of issuing and selling bonds, levy an  
15 annual tax of not to exceed seven cents on each one hundred dollars of  
16 taxable value of all the taxable property within such county subject to  
17 section 77-3443. The tax shall not be levied or collected until the  
18 proposition of levying the tax ~~same~~ has first been approved at an  
19 election held in compliance with subsection (3) of section 32-559  
20 ~~submitted to the legal electors of such county at a general or special~~  
21 ~~election held therein and received a majority of the votes cast upon the~~  
22 ~~question of levying such tax.~~ Such levy shall be authorized for a term  
23 not exceeding ten years, and the proposition submitted to the electors  
24 shall specify the number of years for which it is proposed to levy such  
25 tax. If funds for such purposes are raised by the levy of tax, no part of  
26 the funds so accruing shall be used for any other purpose.

27 Sec. 6. Section 10-401, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 10-401 Any county or city in the State of Nebraska is hereby  
30 authorized to issue bonds to aid in the construction of any railroad or  
31 other work of internal improvement in an amount to be determined by the



1 county board of such county or the city council of such city not  
2 exceeding three and five-tenths percent of the taxable valuation of all  
3 taxable property in the county or city. The county board or city council  
4 shall first obtain approval on ~~submit~~ the question of the issuing of such  
5 bonds at an election held in compliance with subsection (3) of section  
6 32-559 to a vote of the legal voters of the county or city in the manner  
7 ~~provided by law for submitting to the people of a county the question of~~  
8 ~~borrowing money.~~

9 Sec. 7. Section 10-404, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11 10-404 Upon approval at the election under section 10-401 ~~a majority~~  
12 ~~of the votes cast being in favor of the proposition submitted,~~ the county  
13 board, in the case of a county, and the city council, in the case of a  
14 city, shall cause the proposition and the result of the vote to be  
15 entered upon the records of the said county or city, and a notice of its  
16 adoption to be published for two successive weeks in any newspaper in the  
17 ~~said~~ county or city, if there be one, and if not, then without such  
18 publication; and shall thereupon issue the said bonds, which shall be and  
19 continue a subsisting debt against the such county or city until they are  
20 paid and discharged; ~~Provided, that the question of bond issues in such~~  
21 ~~county or city, when defeated, shall not be resubmitted in substance for~~  
22 ~~a period of six months from and after the date of said election.~~

23 Sec. 8. Section 10-406, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 10-406 Any precinct, township, city of the second class, or village  
26 organized according to law is hereby authorized to issue bonds in aid of  
27 the construction of steam railroads, or railroads using electricity or  
28 gasoline as motive power, of standard gauge, to an extent not exceeding  
29 three and five-tenths percent of the taxable value of the taxable  
30 property at the last assessment within such precinct, township, city of  
31 the second class, or village, in the manner provided in this section:

1           (1) A petition for such purpose signed by not less than fifty  
2 freeholders or by not less than ten percent of all the freeholders,  
3 whichever number is the least, of the precinct, township, city of the  
4 second class, or village shall be presented to the county board, city  
5 council of cities of the second class, board of trustees of villages, or  
6 the board authorized by law to conduct the business of such precinct,  
7 township, city of the second class, or village. Such petition shall set  
8 forth the nature of the work contemplated, the amount of bonds sought to  
9 be voted, the rate of interest, and the length of time the bonds will  
10 run, which in no event shall be less than five years nor more than twenty  
11 years from the date thereof. The petitioners shall give bond, to be  
12 approved by the county board, city council of cities of the second class,  
13 or board of trustees of villages, for the payment of expenses of the  
14 election in the event that the proposition fails to receive a majority of  
15 the votes cast at such election;

16           (2) Upon receiving such petition, the county board, city council of  
17 cities of the second class, or board of trustees of villages shall comply  
18 with subsection (3) of section 32-559 for the submission of the  
19 proposition to the voters give notice and call an election in the  
20 precinct, township, city of the second class, or village, as the case may  
21 be. The notice, call, and election shall be governed by the laws  
22 regulating the election for voting bonds for a county; and

23           (3) Upon approval at such election a majority of the votes cast  
24 being in favor of the proposition submitted, the county board, city  
25 council of cities of the second class, or board of trustees of villages,  
26 as the case may be, shall issue the bonds in accordance with the petition  
27 and notice of election. Such bonds shall be signed by the chairperson of  
28 the county board and attested by the county clerk in the case of precinct  
29 or township bonds, by the mayor and city clerk in the case of city bonds,  
30 and by the chairperson of the board of trustees and village clerk in case  
31 of village bonds and shall be attested by their respective seals. Such

1 bonds shall be a subsisting debt against such precinct, township, city of  
2 the second class, or village until they are paid and discharged.

3 Sec. 9. Section 10-407, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 10-407 The mayor and city council of cities of the second class  
6 shall have the power to borrow money and pledge the property and credit  
7 of such city upon its negotiable bonds in an amount not to exceed one and  
8 eight-tenths percent of the taxable valuation of the taxable property  
9 within the limits of such city for the purpose of aiding in the building,  
10 erecting, constructing, or repairing and furnishing of a county  
11 courthouse, in addition to bonds already voted by the county, if approval  
12 authority for the issuance of such bonds has first been obtained by an  
13 election held in compliance with subsection (3) of section 32-559 a  
14 majority vote of the qualified electors of such city voting on a  
15 proposition for such purpose at any general or special election. Such  
16 proposition shall be submitted to such electors in the manner provided by  
17 law for the submission of propositions to aid in the construction of  
18 railroads and other internal improvements. Such bonds shall be sold for  
19 not less than par and shall run not to exceed twenty years.—The  
20 proposition to submit the issue of creating bonded indebtedness therein  
21 shall not be resubmitted on the same subject at an election within six  
22 months after such proposition has failed to pass.

23 Sec. 10. Section 10-409, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 10-409 Any precinct, township, city of the second class, or village  
26 organized according to law is hereby authorized to issue bonds in aid of  
27 works of internal improvements, such as improving streets in cities of  
28 the second class and villages, highways, bridges, jails, city and town  
29 halls, high schools, county high schools, school dormitories, and the  
30 drainage of swamp and wet lands, within such municipal divisions, and for  
31 the construction or purchase of a telephone system for use of the

1 inhabitants thereof, in an amount not exceeding seven-tenths of one  
2 percent of the taxable valuation of all the taxable property as shown by  
3 the last assessment within such precinct, township, city of the second  
4 class, or village, in the manner directed in this section:

5 (1) A petition signed by not less than fifty freeholders of the  
6 precinct, township, city of the second class, or village shall be  
7 presented to the county board, city council of cities of the second  
8 class, board of trustees of villages, or the board authorized by law to  
9 conduct the business of such precinct, township, city of the second  
10 class, or village. Such petition shall set forth the nature of the work  
11 contemplated, the amount of bonds sought to be voted, the rate of  
12 interest, and the length of time the bonds will run, which in no event  
13 shall be less than two years nor more than twenty years from the date  
14 thereof. The petitioners shall give bond, to be approved by the county  
15 board, city council of cities of the second class, or board of trustees  
16 of villages, for the payment of the expenses of the election in the event  
17 that the proposition fails to receive a majority of the votes cast at  
18 such election; and

19 (2) Upon the receipt of such petition, the county board, city  
20 council of cities of the second class, or board of trustees of villages  
21 shall comply with subsection (3) of section 32-559 for the submission of  
22 the proposition to the voters ~~give notice and call an election in the~~  
23 ~~precinct, township, city of the second class, or village, as the case may~~  
24 ~~be. Such notice, call, and election shall be governed by the laws~~  
25 ~~regulating an election for voting bonds for a county.~~ When a proposition  
26 is submitted for the issuance of bonds for the acquisition of a site or  
27 the construction of a single building to be used as a city hall,  
28 auditorium, fire station, or community house in cities of the second  
29 class, it shall be required, as a condition precedent to the issuance of  
30 such bonds, that a majority of the votes cast shall be in favor of such  
31 proposition. Bonds in such a city shall not be issued for such purpose in

1 the aggregate to exceed one and four-tenths percent of the taxable  
2 valuation of all the taxable property in such city as shown by the last  
3 assessment within such city. The mayor and council in cities of the  
4 second class upon the issuance of bonds shall have the power to levy a  
5 tax each year not to exceed three and five-tenths cents on each one  
6 hundred dollars upon the taxable value of all the taxable property in  
7 such city for the purpose of maintaining the city hall constructed as  
8 provided in this section.

9 Sec. 11. Section 10-410, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11 10-410 Upon approval at the election under section 10-409 ~~If a~~  
12 ~~majority of the votes cast at such election are in favor of the~~  
13 ~~proposition,~~ the county board, city council of cities of the second  
14 class, or board of trustees of villages shall, as the case may be,  
15 without delay, cause to be prepared and shall issue the bonds in  
16 accordance with the petition and notice of election. The bonds shall be  
17 signed by the chairperson of the county board, or the person authorized  
18 to sign county bonds, and be attested by the county clerk, mayor and city  
19 clerk of cities of the second class, chairperson of the board of trustees  
20 and village clerk of villages, and be attested by the respective seals.  
21 The county clerk, village clerk of villages, or city clerk of cities of  
22 the second class, as the case may be, shall enter upon the records of the  
23 board or council, the petition, bond, notice and call for the election,  
24 canvass of the vote, the number, amount, and interest, and the date at  
25 which each bond issued shall become payable.

26 Sec. 12. Section 10-501, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 10-501 The county board of any county in the State of Nebraska is  
29 hereby empowered to issue coupon bonds of any denomination, as it deems  
30 best, sufficient to pay the outstanding and unpaid bonds, warrants, and  
31 indebtedness of such county. The county board of any county may limit the

1 provisions of sections 10-501 to 10-509 to any fund or funds of the  
2 county. No bonds shall be issued to a greater amount than three and five-  
3 tenths percent of the taxable valuation of such county, and the county  
4 board shall first obtain approval on ~~submit~~ the question of issuing bonds  
5 at an election held in compliance with subsection (3) of section 32-559  
6 ~~to a vote of the qualified electors of such county.~~

7 Sec. 13. Section 10-606, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 10-606 Any city of the second class and any village in the State of  
10 Nebraska may issue bonds for the purpose of funding any and all  
11 indebtedness now existing or hereafter created, now due or to become due.  
12 The ; ~~Provided,~~ ~~said~~ bonds shall be payable in not less than two years  
13 and not more than twenty years from date of their issue, and the ~~that~~  
14 ~~said~~ bonds shall bear interest at a rate set by the governing body, with  
15 interest coupons attached, payable annually or semiannually. Any city of  
16 the second class and any village ; ~~and~~ may levy a tax on all the taxable  
17 property in the city or village in addition to other taxes for the  
18 payment of the ~~said~~ coupons as they respectively become due, and the  
19 taxes levied to pay the same shall be payable only in cash or coupons.  
20 The ; ~~Provided,~~ ~~the~~ city council of a city of the second class or the  
21 village ~~said cities or said~~ board of trustees ~~of said villages~~ shall  
22 further authorize the issuing of the ~~said~~ bonds by ordinance when  
23 approved ~~so instructed by a majority of all of the votes cast at an~~  
24 election held in compliance with subsection (3) of section 32-559. Notice  
25 of the ~~such city or village for that purpose;~~ ~~notice of said~~ election  
26 shall be published in four issues of a ~~some~~ legal newspaper, published in  
27 the city or village seeking to issue bonds, or if there is ~~be~~ no  
28 newspaper published in the ~~said~~ city or village then by posting the ~~said~~  
29 notices in five conspicuous places in the ~~said~~ city or village for at  
30 least four weeks prior to the date of the ~~said~~ election.

31 Sec. 14. Section 10-607, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2       10-607 Any city of the second class in the State of Nebraska which  
3 has heretofore voted and issued bonds to aid in the construction of any  
4 railroad or other work of internal improvement and which bonds or any  
5 part thereof still remain unpaid and are a legal liability against such  
6 city, and have been finally so determined by a court of competent  
7 jurisdiction, and bearing interest at ten percent per annum, is hereby  
8 authorized to issue coupon bonds at a rate of interest set by the  
9 governing body, to be substituted in place of and exchanged for such  
10 bonds heretofore issued, whenever such city can effect such substitution  
11 and exchange, which substitution and exchange shall not exceed dollar for  
12 dollar. Such ; ~~Provided, such~~ substitution and exchange shall have first  
13 been approved ~~duly authorized by a majority vote of the people of said~~  
14 ~~city~~ at an election ~~to be held~~ in compliance with subsection (3) of  
15 section 32-559 ~~for the purpose as provided in section 10-606.~~

16       Sec. 15. Section 10-702, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18       10-702 The question of issuing school district bonds shall ~~may~~ be  
19 submitted ~~at a special election or such question may be voted on at an~~  
20 election held in compliance with subsection (3) of section 32-559  
21 ~~conjunction with the statewide primary or statewide general election.~~ No  
22 bonds shall be issued until the question has been submitted to the  
23 qualified electors of the district and a majority of all the qualified  
24 electors voting on the question have voted in favor of issuing the same,  
25 ~~at an election called for the purpose,~~ upon notice given by the officers  
26 of the district at least twenty days prior to such election. ~~If the~~  
27 ~~election for issuing bonds is held as a special election, the procedures~~  
28 ~~provided in section 10-703.01 shall be followed. The question of bond~~  
29 ~~issues in such districts, when defeated, shall not, except in case of~~  
30 ~~fire or other disaster or in the case of a newly created district, be~~  
31 ~~resubmitted in substance for a period of six months from and after the~~

1 ~~date of such election.~~

2 ~~When the question of issuing bonds is to be submitted at a statewide~~  
3 ~~primary or statewide general election as ordered by a resolution of a~~  
4 ~~majority of the members of the board of education, such order shall be~~  
5 ~~made in writing and filed with the county clerk or election commissioner~~  
6 ~~by March 1 for the statewide primary election or September 1 for the~~  
7 ~~statewide general election. The order calling for the school bond~~  
8 ~~election shall be filed with the county clerk or election commissioner or~~  
9 ~~county clerk in the county having the greatest number of electors~~  
10 ~~entitled to vote on the question. The county clerk or election~~  
11 ~~commissioner or county clerk receiving such order shall conduct the~~  
12 ~~school bond election for the school district as provided in subsection~~  
13 ~~(3) of section 32-559 the Election Act.~~

14 A special notice of the election shall be published by the board of  
15 education in a newspaper or newspapers of general circulation within the  
16 district stating the day of the election, the hours during which the  
17 polls will be open, and any other information deemed necessary in  
18 informing the public of the bond issue. The notice shall be made at least  
19 twenty days prior to the election.

20 ~~If the question of submitting bonds for the school district is voted~~  
21 ~~upon in one or more counties and the ballots have been certified across~~  
22 ~~county lines, the election boards in the counties where the ballots are~~  
23 ~~cast shall count the ballots on election day the same as all other~~  
24 ~~ballots are counted and seal the same in their ballots-cast container~~  
25 ~~along with other ballots.~~

26 ~~The canvassing boards in each county shall canvass the returns in~~  
27 ~~the same manner as other returns are canvassed.~~

28 ~~The county clerk or election commissioner in any adjoining county~~  
29 ~~voting on the bond issue shall certify the returns to the county clerk or~~  
30 ~~election commissioner of the county having the greatest number of~~  
31 ~~electors entitled to vote on the question of issuing bonds.~~



1       ~~The county clerk or election commissioner in such county shall enter~~  
2 ~~the total returns from any adjoining county or counties to the total~~  
3 ~~votes recorded in his or her official book of votes cast and shall~~  
4 ~~certify the returns to the board of education for which such bond~~  
5 ~~election was held.~~

6       Sec. 16. Section 10-801, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8       10-801 The county board of any county of this state shall have  
9 authority to issue the bonds of such county in an amount not to exceed  
10 one and eight-tenths percent of the taxable valuation of the county and  
11 not to exceed one million dollars for the purpose of raising money to be  
12 advanced or loaned by such county to destitute and needy sufferers from  
13 cyclone, tornado, or destructive windstorm in such county. No such bonds  
14 shall be issued until the question of the issuing of the same has been  
15 approved at an election held in compliance with subsection (3) of section  
16 32-559 submitted to the electors of the county at a general or special  
17 election as provided by sections 10-801 to 10-807.

18       Sec. 17. Section 10-802, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20       10-802 If the people of any county in the State of Nebraska, or a  
21 considerable number thereof, shall be in destitute, dependent, or needy  
22 circumstances on account of any cyclone, tornado, or destructive  
23 windstorm, the county board of such county may place the question of  
24 issuing bonds before the voters at an election held in compliance with  
25 subsection (3) of section 32-559. The county ~~call an election, and said~~  
26 board and the county clerk of such county shall give notice of such  
27 election by publication in two consecutive issues of one or more  
28 newspapers published and of general circulation in such county, and by  
29 posting a notice at the polling places in each election precinct therein.  
30 If the question of issuing the bonds is approved a majority of the votes  
31 cast at such election shall be in favor of issuing said bonds, the county

1 board shall issue the bonds of the county payable in not more than ten  
2 years, with interest payable semiannually. The county shall reserve to  
3 itself the privilege of paying off all or any part of the said bonds, at  
4 any time on or after five years, by inserting a provision to that effect  
5 in the proposition submitting the said bonds, and in the bonds when  
6 issued.

7 Sec. 18. Section 12-1001, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 12-1001 Any municipality maintaining and operating a cemetery either  
10 within or without its corporate limits shall have the power to borrow  
11 money and pledge the property and credit of the municipality upon its  
12 municipal bonds or otherwise for the purpose of enlarging or improving  
13 such cemetery in an amount not to exceed five percent of the taxable  
14 valuation of the property in such municipality. No such bonds shall be  
15 issued until they have been approved at an election held in compliance  
16 with subsection (3) of section 32-559 ~~authorized by a majority vote of~~  
17 ~~the electors of the municipality voting on the proposition of their~~  
18 ~~issuance at a general municipal election or at a special municipal~~  
19 ~~election called for the submission of such proposition.~~

20 Sec. 19. Section 13-306, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22 13-306 To carry out the purposes set forth in section 13-304, the  
23 county board of any county is authorized to hire such employees as it  
24 deems necessary, and to appoint a park and recreation board of not less  
25 than three members to serve without compensation and to issue bonds for  
26 such purposes. No ; Provided, that no such bonds shall be issued until  
27 the question of issuing the same has been approved at an election held in  
28 compliance with subsection (3) of section 32-559 ~~shall have been~~  
29 ~~submitted to the electors of the county at a general election therein, or~~  
30 ~~at a special election called for such purposes, and a majority of~~  
31 ~~electors voting at such election shall have voted in favor of issuing the~~

1 ~~bonds~~. Notice of such election shall be given by publication once each  
2 week for three successive weeks prior thereto in a legal newspaper  
3 published in or of general circulation in such county. Such bonds shall  
4 be payable in not less than five nor more than twenty years from the date  
5 of issuance thereof, and shall bear interest not exceeding the rate of  
6 six percent per annum, payable annually, with interest coupons attached  
7 to the bonds.

8 Whenever five percent of the registered voters voting in the county  
9 at the last general election and residing in such county shall file a  
10 petition in the office of the county clerk of such county requesting the  
11 county board of such county to submit the question of issuing bonds for  
12 approval at an election held in compliance with subsection (3) of section  
13 32-559 to the electors at the next general election or at a special  
14 election; or to submit ~~to such electors~~ the question of levying a park  
15 and recreation tax, as authorized by section 13-304, or both such  
16 questions, the election commissioner or county clerk shall determine and  
17 certify whether such petition has been signed by at least five percent of  
18 the registered voters voting in the county in the last general election,  
19 and who appear to reside in such county. The election commissioner or  
20 county clerk He shall then present such petition to the county board at  
21 its next regular meeting. The county board shall thereupon cause such  
22 question of the issuance of bonds or levying such tax or both such  
23 questions, according to such petition, to be submitted for approval at an  
24 election held in compliance with subsection (3) of section 32-559 to the  
25 electors of such county at the next general election, or special election  
26 called for such purpose if requested in such petition.

27 Sec. 20. Section 13-519, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 13-519 (1)(a) Subject to subdivisions (1)(b) and (c) of this  
30 section, for all fiscal years beginning on or after July 1, 1998, no  
31 governmental unit shall adopt a budget containing a total of budgeted

1 restricted funds more than the last prior year's total of budgeted  
2 restricted funds plus allowable growth plus the basic allowable growth  
3 percentage of the base limitation established under section 77-3446. For  
4 the second fiscal year in which a county will receive a full year of  
5 receipts from the tax imposed in sections 77-27,223 to 77-27,227, the  
6 prior year's total of restricted funds shall be the prior year's total of  
7 restricted funds plus the total receipts from the tax imposed in sections  
8 77-27,223 to 77-27,227 in the prior year. If a governmental unit  
9 transfers the financial responsibility of providing a service financed in  
10 whole or in part with restricted funds to another governmental unit or  
11 the state, the amount of restricted funds associated with providing the  
12 service shall be subtracted from the last prior year's total of budgeted  
13 restricted funds for the previous provider and may be added to the last  
14 prior year's total of restricted funds for the new provider. For  
15 governmental units that have consolidated, the calculations made under  
16 this section for consolidating units shall be made based on the combined  
17 total of restricted funds, population, or full-time equivalent students  
18 of each governmental unit.

19 (b) For all fiscal years beginning on or after July 1, 2008,  
20 educational service units may exceed the limitations of subdivision (1)  
21 (a) of this section to the extent that one hundred ten percent of the  
22 needs for the educational service unit calculated pursuant to section  
23 79-1241.03 exceeds the budgeted restricted funds allowed pursuant to  
24 subdivision (1)(a) of this section.

25 (c) For fiscal year 2017-18, the last prior year's total of  
26 restricted funds for counties shall be the last prior year's total of  
27 restricted funds less the last prior year's restricted funds budgeted by  
28 counties under sections 39-2501 to 39-2520, plus the last prior year's  
29 amount of restricted funds budgeted by counties under sections 39-2501 to  
30 39-2520 to be used for capital improvements.

31 (d) The limitations of subdivision (1)(a) of this section shall not

1 apply to the budget or budget statement adopted by a regional  
2 metropolitan transit authority for the first five fiscal years commencing  
3 on the January 1 that follows the effective date of the conversion of the  
4 transit authority established under the Transit Authority Law into a  
5 regional metropolitan transit authority.

6 (2) A governmental unit may exceed the limit provided in subdivision  
7 (1)(a) of this section for a fiscal year by up to an additional one  
8 percent upon the affirmative vote of at least seventy-five percent of the  
9 governing body.

10 (3) A governmental unit may exceed the applicable allowable growth  
11 percentage otherwise prescribed in this section by an amount approved at  
12 an election held in compliance with subsection (3) of section 32-559 ~~by a~~  
13 ~~majority of legal voters voting on the issue at a special election called~~  
14 ~~for such purpose~~ upon the recommendation of the governing body or upon  
15 the receipt by the county clerk or election commissioner of a petition  
16 requesting an election signed by at least five percent of the legal  
17 voters of the governmental unit. The recommendation of the governing body  
18 or the petition of the legal voters shall include the amount and  
19 percentage by which the governing body would increase its budgeted  
20 restricted funds for the ensuing year over and above the current year's  
21 budgeted restricted funds. ~~The county clerk or election commissioner~~  
22 ~~shall call for a special election on the issue within thirty days after~~  
23 ~~the receipt of such governing body recommendation or legal voter~~  
24 ~~petition. The election shall be held pursuant to the Election Act, and~~  
25 ~~all costs shall be paid by the governing body.~~ The issue may be approved  
26 on the same question as a vote to exceed the levy limits provided in  
27 section 77-3444.

28 (4) In lieu of the election procedures in subsection (3) of this  
29 section, any governmental unit may, for a period of one year, exceed the  
30 allowable growth percentage otherwise prescribed in this section by an  
31 amount approved by a majority of legal voters voting at a meeting of the

1 residents of the governmental unit, called after notice is published in a  
2 newspaper of general circulation in the governmental unit at least twenty  
3 days prior to the meeting. At least ten percent of the registered voters  
4 residing in the governmental unit shall constitute a quorum for purposes  
5 of taking action to exceed the allowable growth percentage. If a majority  
6 of the registered voters present at the meeting vote in favor of  
7 exceeding the allowable growth percentage, a copy of the record of that  
8 action shall be forwarded to the Auditor of Public Accounts along with  
9 the budget documents. The issue to exceed the allowable growth percentage  
10 may be approved at the same meeting as a vote to exceed the limits or  
11 final levy allocation provided in section 77-3444.

12 Sec. 21. Section 13-809, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 13-809 (1) Subject to subsections (2) and (3) of this section, any  
15 ~~Any~~ joint entity may from time to time issue its bonds in such principal  
16 amounts as its governing body shall deem necessary to provide sufficient  
17 funds to carry out any of the joint entity's purposes and powers,  
18 including the establishment or increase of reserves, the payment of  
19 interest accrued during construction of a project and for such period  
20 thereafter as the governing body may determine, and the payment of all  
21 other costs or expenses of the joint entity incident to and necessary or  
22 convenient to carry out its purposes and powers.

23 (2) Bonds issued on or after April 18, 2018, for purposes of the  
24 Public Facilities Construction and Finance Act shall be subject to a vote  
25 prior to issuance as provided in such the act.

26 (3) For any joint entity created on or after the effective date of  
27 this act that includes a Nebraska school district or an educational  
28 service unit, such joint entity shall not issue any bonds until (a) the  
29 question of issuing such bonds has been submitted to the qualified  
30 electors of each Nebraska school district or educational service unit  
31 that is part of the joint entity at an election held in compliance with

1 subsection (3) of section 32-559 and (b) within each such school district  
2 or educational service unit, a majority of the qualified electors voting  
3 on the question voted in favor of issuing the bonds.

4 Sec. 22. Section 13-2507, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 13-2507 (1) Subject to subsection (4) of this section, a joint  
7 public agency shall have only those powers of taxation as one or more of  
8 the participating public agencies has and only as specifically provided  
9 in the agreement proposing creation of the joint public agency, except  
10 that a joint public agency shall not levy a local option sales tax.  
11 Participating public agencies may agree to allow the joint public agency  
12 to levy a property tax rate not to exceed a limit as provided in the  
13 agreement if the agreement also limits the levy authority of the  
14 overlapping participating public agencies collectively to the same  
15 amount. The levy authority of a joint public agency shall be allocated by  
16 the city or county as provided in section 77-3443, and the agreement may  
17 require allocation of levy authority by the city or county.

18 (2) If one or more of the participating public agencies is a  
19 municipality, the agreement may allow any occupation or wheel tax to be  
20 extended over the area encompassed by the joint public agency at a rate  
21 uniform to that of the city or village for the purpose of providing  
22 revenue to finance the services to be provided by the joint public  
23 agency. The tax shall not be extended until the procedures governing  
24 enactment by the municipality are followed by the joint public agency,  
25 including any requirement for a public vote.

26 (3) If the agreement calls for the allocation of property tax levy  
27 authority to the joint public agency, the amount of the allocation to the  
28 joint public agency and from each participating public agency shall be  
29 reported to the Property Tax Administrator.

30 (4)(a) Prior to the issuance of bonds and the pledge of property tax  
31 levy authority allocated to a joint public agency to pay the principal of

1 and interest on bonds to be issued by the joint public agency, the joint  
2 public agency shall hold an election to present the question of issuing  
3 such bonds and levying such tax to the registered voters of the  
4 participating public agency which allocated such property tax levy  
5 authority. Such election shall be held in compliance with subsection (3)  
6 of section 32-559 ~~at a special election called for such purpose or an~~  
7 ~~election held in conjunction with a statewide or local primary or general~~  
8 ~~election.~~

9 (b) If a ballot question is required to be submitted to the  
10 registered voters of more than one participating public agency pursuant  
11 to subdivision (a) of this subsection and if the participating public  
12 agencies have overlapping jurisdiction of any geographic area, the  
13 registered voters residing in the geographic area subject to overlapping  
14 jurisdiction shall only be entitled to one vote on the ballot question.

15 (c) A joint public agency may issue refunding bonds as authorized in  
16 section 13-2537 which are payable from the same security and tax levy  
17 authority as bonds being refunded without holding an election as required  
18 by this subsection if the issuance of the refunding bonds does not allow  
19 additional principal and does not allow extension of the final maturity  
20 date of the indebtedness.

21 Sec. 23. Section 13-2611, Revised Statutes Supplement, 2023, is  
22 amended to read:

23 13-2611 (1) The applicant political subdivision may issue from time  
24 to time its bonds and refunding bonds to finance and refinance the  
25 acquisition, construction, improving, repairing, replacing, and equipping  
26 of eligible facilities and appurtenant public facilities that are a part  
27 of the same project or projects. The bonds may be sold by the applicant  
28 in such manner and for such price as the applicant determines, at a  
29 discount, at par, or at a premium, at private negotiated sale or at  
30 public sale, after notice published prior to the sale in a legal  
31 newspaper having general circulation in the political subdivision or in



1 such other medium of publication of notice of sale as the applicant deems  
2 appropriate. The bonds shall have a stated maturity of forty years or  
3 less and shall bear interest at such rate or rates and otherwise be  
4 issued in accordance with the respective procedures and with such other  
5 terms and provisions as are established, permitted, or authorized by  
6 applicable state laws and home rule charters for the type of bonds to be  
7 issued. Such bonds may be secured as to payment in whole or in part by a  
8 pledge, as shall be determined by the applicant, from the income,  
9 proceeds, and revenue of the eligible facilities financed with proceeds  
10 of such bonds, from the income, proceeds, and revenue of any of its  
11 eligible facilities, or from its revenue and income, including its sales,  
12 use, or occupation tax revenue, fees, appropriations, or receipts, as may  
13 be determined by the applicant. The applicant may further secure the  
14 bonds by a mortgage or deed of trust encumbering all or any portion of  
15 the eligible facilities and by a bond insurance policy or other credit  
16 support facility. No general obligation bonds, except refunding bonds,  
17 shall be issued until authorized by greater than fifty percent of the  
18 applicant's electors voting on the question as to their issuance at an  
19 election held in compliance with subsection (3) of section 32-559 ~~any~~  
20 ~~election as defined in section 32-108~~. The face of the bonds shall  
21 plainly state that the bonds and the interest thereon shall not  
22 constitute nor give rise to an indebtedness, obligation, or pecuniary  
23 liability of the state nor a charge against the general credit, revenue,  
24 or taxing power of the state. Bonds of the applicant are declared to be  
25 issued for an essential public and governmental purpose and, together  
26 with interest thereon and income therefrom, shall be exempt from all  
27 state income taxes.

28 (2) All payments to political subdivisions under the Convention  
29 Center Facility Financing Assistance Act are made subject to specific  
30 appropriation for such purpose. Nothing in the act precludes the  
31 Legislature from amending or repealing the act at any time.

1           Sec. 24. Section 13-3109, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           13-3109 (1) A political subdivision that applies for state  
4 assistance under the Sports Arena Facility Financing Assistance Act may  
5 issue from time to time its bonds and refunding bonds to finance and  
6 refinance the acquisition, construction, improving, and equipping of  
7 eligible sports arena facilities. The bonds may be sold by the political  
8 subdivision in such manner and for such price as the political  
9 subdivision determines, at a discount, at par, or at a premium, at  
10 private negotiated sale or at public sale, after notice published prior  
11 to the sale in a legal newspaper having general circulation in the  
12 political subdivision or in such other medium of publication as the  
13 political subdivision deems appropriate. The bonds shall have a stated  
14 maturity of twenty years or less and shall bear interest at such rate or  
15 rates and otherwise be issued in accordance with the respective  
16 procedures and with such other terms and provisions as are established,  
17 permitted, or authorized by applicable state laws and home rule charters  
18 for the type of bonds to be issued. Such bonds may be secured as to  
19 payment in whole or in part by a pledge, as shall be determined by the  
20 political subdivision, from the income, proceeds, and revenue of the  
21 eligible sports arena facilities financed with proceeds of such bonds,  
22 from the income, proceeds, and revenue of any of its eligible sports  
23 arena facilities, or from its revenue and income, including its sales,  
24 use, or occupation tax revenue, fees, or receipts, as may be determined  
25 by the political subdivision. The political subdivision may further  
26 secure the bonds by a mortgage or deed of trust encumbering all or any  
27 portion of the eligible sports arena facilities and by a bond insurance  
28 policy or other credit support facility. No general obligation bonds,  
29 except refunding bonds, shall be issued until authorized by greater than  
30 fifty percent of the political subdivision's electors voting on the  
31 question as to their issuance at an election held in compliance with

1 ~~subsection (3) of section 32-559 any election as defined in section~~  
2 ~~32-108~~. The face of the bonds shall plainly state that the bonds and the  
3 interest thereon shall not constitute nor give rise to an indebtedness,  
4 obligation, or pecuniary liability of the state nor a charge against the  
5 general credit, revenue, or taxing power of the state. Bonds of the  
6 political subdivision are declared to be issued for an essential public  
7 and governmental purpose and, together with interest thereon and income  
8 therefrom, shall be exempt from all state income taxes.

9 (2) All payments to political subdivisions under the Sports Arena  
10 Facility Financing Assistance Act are made subject to specific  
11 appropriation for such purpose.

12 Sec. 25. Section 13-3207, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 13-3207 (1) A municipality may raise capital to finance energy  
15 projects undertaken pursuant to an assessment contract entered into under  
16 the Property Assessed Clean Energy Act. Such capital may come from any of  
17 the following:

18 (a) The sale of bonds;

19 (b) Amounts to be advanced by the municipality through funds  
20 available to it from any other source; or

21 (c) Third-party lending.

22 (2) Bonds issued under subsection (1) of this section shall not be  
23 general obligations of the municipality, shall be nonrecourse, and shall  
24 not be backed by the full faith and credit of the issuer, the  
25 municipality, or the state, but shall only be secured by payments of  
26 annual assessments by owners of qualifying property within the clean  
27 energy assessment district or districts specified who are subject to an  
28 assessment contract under section 13-3205.

29 (3) Any single bond issuance by a municipality for purposes of the  
30 Property Assessed Clean Energy Act shall not exceed five million dollars  
31 without a vote of the registered voters of such municipality.

1 (4) A pledge of annual assessments, funds, or contractual rights  
2 made in connection with the issuance of bonds by a municipality  
3 constitutes a statutory lien on the annual assessments, funds, or  
4 contractual rights so pledged in favor of the person or persons to whom  
5 the pledge is given without further action by the municipality. The  
6 statutory lien is valid and binding against all other persons, with or  
7 without notice.

8 (5) Bonds of one series issued under the Property Assessed Clean  
9 Energy Act may be secured on a parity with bonds of another series issued  
10 by the municipality pursuant to the terms of a master indenture or master  
11 resolution entered into or adopted by the municipality.

12 (6) Bonds issued under the act, and interest payable on such bonds,  
13 are exempt from all taxation by this state and its political  
14 subdivisions.

15 (7) Bonds issued under the act further essential public and  
16 governmental purposes, including, but not limited to, reduced energy  
17 costs, reduced greenhouse gas emissions, economic stimulation and  
18 development, improved property valuation, and increased employment.

19 (8) The Property Assessed Clean Energy Act shall not be used to  
20 finance an energy project on qualifying property owned by a municipality  
21 or any other political subdivision of the State of Nebraska without  
22 having first been approved at an election held in compliance with  
23 subsection (3) of section 32-559 for the ~~by a vote of the registered~~  
24 ~~voters of such~~ municipality or political subdivision owning the  
25 qualifying property. ~~Such vote shall be taken at a special election~~  
26 ~~called for such purpose or at an election held in conjunction with a~~  
27 ~~statewide or local primary or general election.~~

28 Sec. 26. Section 14-202, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 14-202 The city council of a city of the metropolitan class is  
31 authorized to call, by ordinance, special elections and to submit at such

1 elections such questions and propositions as may be authorized by law to  
2 be submitted to the electors at a special election, except that if an  
3 election is required for the question of issuing bonds, imposing or  
4 increasing a property tax levy, or exceeding property tax levy  
5 limitations, the election shall be held in compliance with subsection (3)  
6 of section 32-559. Unless otherwise specifically directed, it shall be  
7 sufficient to give, in the manner required by law, thirty days' notice of  
8 the time and place of holding such special election. Unless otherwise  
9 specifically designated, a majority vote of the electors voting on any  
10 proposition shall be regarded sufficient to approve or carry such  
11 proposition. The vote at such special election shall be canvassed by the  
12 authority or officer authorized to canvass the vote at the general city  
13 election and the result of such election certified or declared and  
14 certificate of election, if required, shall be issued.

15 Sec. 27. Section 14-365.07, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 14-365.07 (1) Revenue bonds authorized by section 14-365.02 may be  
18 issued by ordinance duly passed by the mayor and city council of any city  
19 of the metropolitan class without any other authority.

20 (2) General obligation bonds authorized by section 14-365.06 may be  
21 issued only (a) after the question of their issuance has been submitted  
22 at an election held in compliance with subsection (3) of section 32-559  
23 to the electors of the city of the metropolitan class at a general or  
24 special election, of which three weeks' notice has been published in a  
25 legal newspaper in or of general circulation in such city, and (b) if a  
26 majority of the electors voting at the election have voted in favor of  
27 the issuance of the bonds. Publication of such notice in such newspaper  
28 once each week during three consecutive weeks prior to the date of such  
29 election shall constitute compliance with the requirements of this  
30 section for notice of such election. General obligation bonds shall not  
31 be issued in excess of one and eight-tenths percent of the taxable value

1 of all the taxable property in the city or in excess of the amount  
2 authorized by sections 14-365.12 and 14-365.13.

3 Sec. 28. Section 14-521, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 14-521 The city council of a city of the metropolitan class may  
6 issue bonds, as provided in this section, for the purpose of improving  
7 lands, lots, or grounds purchased, appropriated, or acquired for parks,  
8 parkways, boulevards, or playgrounds. Bonds so issued shall be known as  
9 park bonds and the issuance of such bonds except as provided in this  
10 section shall be governed by section 14-515. The city council may issue  
11 in any one year and without a vote of the electors one hundred thousand  
12 dollars of such bonds. The city council may also issue such bonds if  
13 approved at an election held in compliance with subsection (3) of section  
14 32-559 ~~authorized by a majority vote of the electors of the city voting~~  
15 ~~on the proposition at a general city election or a special election~~  
16 ~~called for that purpose.~~ A part of the proceeds from the sale of such  
17 bonds may be used to pay for improvements upon streets, sidewalks, or  
18 thoroughfares abutting upon or immediately adjacent to parks, parkways,  
19 boulevards, and playgrounds when such costs would otherwise be chargeable  
20 to the city.

21 Sec. 29. Section 14-1206, Reissue Revised Statutes of Nebraska, is  
22 amended to read:

23 14-1206 (1) If any city of the metropolitan class desires to  
24 purchase, lease, or sublease any existing bridge and has ~~shall have~~  
25 received any such authority as may be necessary from the government of  
26 the United States, the city council may determine the fair value of such  
27 bridge, the appraised value of which shall not exceed two million  
28 dollars, including all interests of any nature in such bridge, and may by  
29 written resolution tentatively offer the owners of such bridge jointly  
30 the price so determined.

31 (2) If all such owners within ninety days thereafter shall file with

1 the city clerk of such city a duly authorized and properly executed  
2 written tentative acceptance of such offer, binding themselves to accept  
3 such offer and to assign such lease or sublease or convey good and  
4 complete title by warranty deed when and if the necessary funds shall be  
5 provided for such offer, then upon the filing of such acceptance, the  
6 city council may submit for approval at an election held in compliance  
7 with subsection (3) of section 32-559 to the electors of such city, at a  
8 special election called for that purpose or at any general election of  
9 such city or of the State of Nebraska within one hundred and twenty days  
10 after the filing of such acceptance, the question whether such purchase  
11 shall be made at the price stated on the ballot and the city council be  
12 authorized to issue bonds of the kind or kinds stated in the proposition  
13 and in any such amount as may be required to provide the necessary funds.  
14 ~~The proposition so submitted shall be carried if the majority of the~~  
15 ~~electors voting on such proposition shall vote in favor of such~~  
16 ~~proposition.~~

17 (3) No election and no vote of electors shall be required upon the  
18 question of acquiring by purchase, lease, or sublease any existing bridge  
19 or issuing revenue bonds, in an amount not to exceed two million dollars  
20 as authorized by section 14-1217, for the acquisition by purchase, lease,  
21 or sublease of any existing bridge, if the city council determines by a  
22 vote of a majority of its members to dispense with such election or vote  
23 of electors as to such question.

24 (4) If the proposition shall be carried at the election, or if the  
25 city council determines to dispense with such election, the tentative  
26 acceptance of the owners of such bridge shall then become final and  
27 binding upon such owners and may be enforced in any court of competent  
28 jurisdiction.

29 (5) Such purchase may also be made subject to existing mortgages and  
30 the assumption of outstanding bonds.

31 (6) If repairs, reconditioning, or reconstruction shall be necessary

1 to place any bridge so purchased or to be purchased in safe, efficient,  
2 or convenient condition, the city council may issue additional revenue  
3 bonds to provide funds for such purpose in an amount not to exceed  
4 fifteen percent of the purchase price of such bridge.

5 (7) Any proposition submitted to the electors shall be published on  
6 three consecutive days in the official newspaper of the city to be  
7 completed not less than ten days before the date of the election.

8 (8) If the city council determines to dispense with such election or  
9 vote of the electors, or if a proposition is submitted to a vote of the  
10 electors and carried at such election, the city council may exercise all  
11 power and authority reasonably necessary and incidental to the exercise  
12 of the powers granted in this section.

13 Sec. 30. Section 14-1211, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 14-1211 (1) Within ninety days after a final condemnation award  
16 pursuant to section 14-1207 has been made, the city council of such city  
17 of the metropolitan class shall, if such city council elects to proceed  
18 further, introduce an ordinance providing for the submission to the  
19 electors of the city the question whether such award shall be confirmed  
20 and the property be taken and bonds of the kind or kinds determined by  
21 the city council, and stated upon the ballot, shall be issued in the  
22 amount of the award.

23 (2) Such proposition shall be submitted at an election held in  
24 compliance with subsection (3) of section 32-559 ~~within ninety days after~~  
25 ~~the ordinance becomes effective at a special election called for that~~  
26 ~~purpose or at any general city or state election, and shall be carried if~~  
27 ~~a majority of the electors voting on such proposition shall vote in favor~~  
28 ~~of such proposition.~~

29 (3) No election and no vote of electors shall be required upon the  
30 question of acquiring by condemnation any bridge or issuing revenue bonds  
31 as authorized by section 14-1217 for the acquisition by condemnation of



1 any existing bridge, if the city council determines by a vote of a  
2 majority of its members to dispense with such election or vote of  
3 electors as to such question.

4 Sec. 31. Section 14-1216, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 14-1216 (1) To finance any of the purposes or powers provided for in  
7 sections 14-1201 to 14-1252, the city council of a city of the  
8 metropolitan class shall in the first instance determine whether any  
9 purchase, condemnation, or construction authorized by such sections shall  
10 be financed by bonds which are general obligations of the city and which  
11 may also be supported by a lien or mortgage on the bridge itself or upon  
12 the collection of tolls to be derived from the use of such bridge, or  
13 both, or by revenue bonds as provided for in section 14-1217 and which  
14 are charged solely against the revenue to be derived from such bridge  
15 through the collection of tolls, or part one kind of bonds and part the  
16 other.

17 (2) The city council shall not have authority to purchase, condemn,  
18 nor construct any bridge nor to issue any bonds, except the preliminary  
19 bonds specially authorized by section 14-1215, until first authorized by  
20 the majority vote of the electors voting on such proposition, which  
21 proposition shall indicate the method of acquiring the bridge and the  
22 kind or kinds of bonds, at an election held in compliance with subsection  
23 (3) of section 32-559 ~~a special election called for that purpose or at~~  
24 ~~any general city or state election~~. No election and no vote of electors  
25 shall be required upon the question of acquiring or constructing any  
26 bridge or issuing revenue bonds as authorized by section 14-1217, for the  
27 acquisition or construction of any bridge located more than one mile from  
28 any existing bridge, other than a railroad bridge, if the city council  
29 determines by a vote of the majority of its members to dispense with such  
30 election or vote of electors as to such question.

31 (3) This grant of power to issue bonds is in addition to any other

1 power which may now have been or hereafter may be conferred upon such  
2 city, and shall be free from the restrictions now imposed by the home  
3 rule charter of the city upon the issuance of bonds and incurring of  
4 indebtedness, and subject only to the provisions of the Constitution of  
5 Nebraska.

6 (4) At an election under subsection (2) of this section, the  
7 proposition shall be separate as to the bonds for each bridge to be  
8 acquired or constructed and the amount of bonds may be either a specific  
9 amount equal to the estimated total cost of every nature plus not to  
10 exceed twenty-five percent, or may be general and authorize the issuance  
11 of bonds in such amount as may be found necessary from time to time to  
12 complete the acquisition, construction, and equipment of the bridge and  
13 all costs incident to such bridge, or may be part one and part the other.

14 (5) For all purposes of financing, the total cost of any improvement  
15 authorized by sections 14-1201 to 14-1252 may include every item of  
16 expense in connection with the project, and among other items shall also  
17 include the cost of acquiring every interest of every nature and of every  
18 person in any existing bridge; the cost of constructing the  
19 superstructure, roadway, and substructure of any bridge; the approaches  
20 and avenues or rights-of-way of access to such bridge; necessary real  
21 estate in connection with such bridge; toll houses; equipment of such  
22 bridge; franchises, easements, rights, or damages incident to or  
23 consequent upon the complete project expenses preliminary to  
24 construction, including investigation and expenses incident to such  
25 construction; prior to and during construction the proper traffic  
26 estimates; interest upon bonds; and all such other expenses as after the  
27 beginning of operation would be properly chargeable as cost of operation,  
28 maintenance, and repairs.

29 Sec. 32. Section 14-1251, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 14-1251 (1) Elections on propositions arising in connection with the

1 exercise of any of the powers granted by sections 14-1201 to 14-1252 may  
2 be submitted by the city council of a city of the metropolitan class to  
3 the electors of such city at an election held in compliance with  
4 subsection (3) of section 32-559 ~~any general, city, or state election or~~  
5 ~~at any special election called for that purpose. Any proposition shall be~~  
6 ~~carried if a majority of the electors voting on such proposition vote in~~  
7 ~~favor of such proposition.~~

8 (2) No bridge shall be finally or irrevocably acquired, whether by  
9 purchase, condemnation, or construction, until such action and the  
10 necessary financing have been approved by a majority of the electors  
11 voting on the proposition at an election held in compliance with  
12 subsection (3) of section 32-559 ~~a general city or state election or at a~~  
13 ~~special election called for that purpose~~ or have been approved by the  
14 city council, as authorized by such sections 14-1201 to 14-1252.

15 (3) Two or more propositions or questions may be submitted at the  
16 same election and on the same ballot if provided each is so presented  
17 that the electors may vote separately upon each proposition. A vote of  
18 the electors authorizing independent action shall be held to also  
19 authorize joint action for the purpose so authorized but a vote on a  
20 proposition of joint action shall not be held to authorize independent  
21 action.

22 (4) The city council is authorized to determine what shall be  
23 included in the proposition to be stated in notices of election and upon  
24 the ballots in its full discretion, except that any proposition must  
25 indicate whether the bridge shall be acquired by purchase, by the  
26 condemnation of an existing bridge, or by the construction of a new  
27 bridge, and the kind of bonds to be issued to finance such bridge and the  
28 amount of such bonds may be set forth in any manner authorized in such  
29 sections.

30 Sec. 33. Section 14-2120, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           14-2120 No franchise or permit for the use of streets, alleys, or  
2 other public property within the metropolitan utilities district for the  
3 laying of pipes in connection with a water or natural gas utility  
4 designed for public or private service shall be granted except by the  
5 board of directors, but no such franchise or permit shall be valid until  
6 approved by a majority vote of the registered voters of the metropolitan  
7 utilities district at an election held in compliance with subsection (3)  
8 of section 32-559, a regular election, or a special election called for  
9 such purpose, and of which due notice is given in the case of the  
10 submission of a proposal to vote bonds. If the board of directors refuses  
11 upon request to grant and submit to a vote of the registered voters of  
12 the district such a franchise or permit, then upon the filing of a  
13 petition with the board of ten percent or more of the registered voters  
14 of the district requesting that the franchise or permit be submitted, it  
15 shall be the duty of the board to submit such proposition at an election  
16 held in compliance with subsection (3) of section 32-559 a general  
17 election or a special election held for that purpose within sixty days of  
18 the date of filing the petition, and if a majority of the votes cast upon  
19 such proposition are in favor of granting such franchise or permit, the  
20 franchise or permit shall be deemed to be granted.

21           Sec. 34. Section 14-2142, Reissue Revised Statutes of Nebraska, is  
22 amended to read:

23           14-2142 (1) In case the board of directors deems it necessary and  
24 expedient for such metropolitan utilities district to vote mortgage or  
25 revenue bonds for the construction, extension, or improvement of a water  
26 plant or any other public utility under its control or for any other  
27 purpose, to the end of supplying the district with water or other service  
28 for domestic, mechanical, public, or other purposes, the board may  
29 determine the amount of such bonds, when principal and interest is  
30 payable, and the rate of interest and may issue the bonds when voted. The  
31 board of directors shall submit a proposition to vote such bonds to the

1 registered voters of the metropolitan utilities district at an election  
2 held in compliance with subsection (3) of section 32-559 ~~called by the~~  
3 ~~board for such purpose, or at any regular election~~, notice of which has  
4 been given for at least ten days in one or more daily papers published in  
5 the district. If a majority of the votes cast upon such proposition is in  
6 favor of the issuance of such bonds, the board of directors may issue and  
7 sell such bonds in the manner as the board shall determine.

8 (2) In addition to the power provided in subsection (1) of this  
9 section as to issuance of bonds, and notwithstanding such provisions  
10 requiring a vote of the registered voters, and in addition to the limited  
11 power to borrow heretofore vested in any such district, the board of  
12 directors of such district without a vote of the registered voters and at  
13 their own discretion (a) may borrow, to be used solely for the purpose of  
14 extensions, improvements, additions, and capital investments, such sum as  
15 the board of directors by resolution determines to be needed for such  
16 purposes and (b) in the exercise of such additional power may issue  
17 warrants, notes, debentures, revenue bonds, or refunding obligations of  
18 the same classes, each of which shall be payable solely from the revenue  
19 of the district. The obligations issued by the district without a vote of  
20 the registered voters are hereby declared to be negotiable instruments,  
21 and such instruments and the interest paid thereon shall be exempt from  
22 any and all forms of taxation.

23 (3) The district may (a) refund all or any part of the obligations  
24 issued by the district without a vote of the registered voters by  
25 exchange or other means through the issuance of any of such forms of  
26 obligation at any time and in an amount equal to or exceeding the  
27 original amount, (b) invest the proceeds of refunding obligations for a  
28 temporary period until they are needed for the purpose of retirement of  
29 other obligations, (c) covenant as to rates, (d) create and provide for  
30 reserves or amortization funds, and (e) covenant as to the limitation of  
31 the creation of further indebtedness. All such evidences of indebtedness

1 issued by the district without a vote of the registered voters shall be  
2 offered upon such terms and in such manner as the board determines. The  
3 same power to covenant and to provide funds shall also exist in the case  
4 of obligations authorized by the registered voters. The board of  
5 directors of any such district in the exercise of any of the borrowing  
6 powers, with or without a vote of the registered voters provided for in  
7 this section, may appoint as agents of such district corporations doing  
8 business within or without the State of Nebraska to act for it in  
9 receiving, redeeming, and paying for any of the securities so issued.

10 Sec. 35. Section 16-216, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 16-216 A city of the first class may provide for the holding and  
13 regulation of special elections, the return and canvass of votes cast  
14 thereat, and pay the expenses of the same, except that if an election is  
15 required for the question of issuing bonds, imposing or increasing a  
16 property tax levy, or exceeding property tax levy limitations, the  
17 election shall be held in compliance with subsection (3) of section  
18 32-559.

19 Sec. 36. Section 16-676, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21 16-676 ~~If where~~ the amount of money ~~that which~~ would be raised by  
22 the tax levy provided for in section 16-675 would be insufficient to  
23 establish or pay for a system of waterworks, gas, electric, or other  
24 light works, or heating or power system, the mayor and city council may  
25 borrow money and pledge the property and credit of the city upon its  
26 negotiable bonds or otherwise to an amount not exceeding two hundred and  
27 fifty thousand dollars for the purpose of establishing, constructing,  
28 extending, enlarging, or paying for, or maintaining the utilities named  
29 in this section. No such bonds shall be issued by the city council until  
30 the question of issuing the bonds has been approved at an election held  
31 in compliance with subsection (3) of section 32-559 shall have been

1 ~~submitted to the electors of the city at an election held for such~~  
2 ~~purpose,~~ notice of which has ~~shall have~~ been given by publication once  
3 each week for three successive weeks prior thereto in a legal newspaper  
4 in or of general circulation in such city, and a majority of the electors  
5 voting upon the proposition ~~shall~~ have voted in favor of issuing such  
6 bonds. However, no election shall be called until a petition signed by at  
7 least fifty resident property owners shall be presented to the mayor and  
8 city council asking that an election be called for the purpose specified  
9 in this section.

10       Sec. 37. Section 16-680, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12       16-680 The mayor and city council of a city of the first class shall  
13 have power to borrow money and pledge the property and credit of the city  
14 upon its negotiable bonds or otherwise in an amount not exceeding in the  
15 aggregate four hundred thousand dollars for the purpose of constructing  
16 or aiding in the construction of a system of sewerage. The city may  
17 borrow money and pledge the property and credit of the city upon its  
18 negotiable bonds or otherwise in any amount, not exceeding in the  
19 aggregate seven hundred fifty thousand dollars, for the purpose of  
20 constructing culverts and drains for the purpose of deepening, widening,  
21 straightening, walling, filling, covering, altering, or changing the  
22 channel of any watercourse or any natural or artificial surface waterway  
23 or any creek, branch, ravine, ditch, draw, basin, or part thereof flowing  
24 or extending through or being within the limits of the city and for the  
25 purpose of constructing artificial channels or covered drains sufficient  
26 to carry the water theretofore flowing in such watercourse and divert it  
27 from the natural channel and conduct the water through such artificial  
28 channel or covered drain and fill the old channel. The city may borrow  
29 money and pledge the property and credit of the city upon its negotiable  
30 bonds or otherwise in an amount not exceeding in the aggregate two  
31 hundred fifty thousand dollars for the purpose of constructing,

1 maintaining, and operating a system of waterworks for the city. No such  
2 bonds shall be issued by the city council until the question of issuing  
3 the bonds has been submitted to the electors of the city at an election  
4 held in compliance with subsection (3) of section 32-559 ~~called and held~~  
5 ~~for that purpose~~, notice of which shall be given by publication in a  
6 legal newspaper in or of general circulation in the city at least thirty  
7 days before the date of the election, and a majority of the electors  
8 voting upon the proposition have voted in favor of issuing such bonds.  
9 When any such bonds have been issued by the city, the city may levy  
10 annually upon all taxable property of the city such tax as may be  
11 necessary for a sinking fund for the payment of the accruing interest  
12 upon the bonds and the principal thereof at maturity. The city may  
13 provide for the office of sewer commissioner or water commissioner and  
14 prescribe the duties and powers of such offices.

15 Sec. 38. Section 16-695, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 16-695 The mayor and city council of any city of the first class are  
18 hereby authorized to acquire by purchase or otherwise, and hold in the  
19 name of the city, lands, lots, or grounds within or without the limits of  
20 the city to be used and improved for parks, parkways, or boulevards. To  
21 pay for and improve such lands, lots, or grounds, the mayor and city  
22 council are authorized to issue bonds for such purposes, except that no  
23 such bonds shall be issued until the question of issuing such bonds has  
24 ~~shall have~~ been submitted to the electors of the city, at an election  
25 held in compliance with subsection (3) of section 32-559 ~~a general~~  
26 ~~election therein, or at a special election appointed and called by the~~  
27 ~~mayor and city council for such purposes~~, and a majority of electors  
28 voting at such election ~~shall~~ have voted in favor of issuing the bonds.  
29 Notice of such election shall be given by publication once each week for  
30 three successive weeks prior thereto in a legal newspaper in or of  
31 general circulation in such city. Such bonds shall be payable in not to



1 exceed twenty years from the date of issuance thereof, and shall bear  
2 interest payable annually or semiannually, with interest coupons attached  
3 to the bonds. The mayor and city council may at their discretion  
4 construct in any park a swimming pool, stadium, or other facilities for  
5 public use and recreation and pay for such facilities out of the proceeds  
6 of such bonds.

7 Sec. 39. Section 16-697.02, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 16-697.02 (1) The mayor and city council of any city of the first  
10 class shall have power to borrow money and pledge the property and credit  
11 of the city upon its negotiable bonds or otherwise, for the purpose of  
12 purchasing and improving land for parks, recreational facilities, and  
13 public grounds, authority therefor having first been obtained by a  
14 majority vote of the qualified electors of the city voting on such  
15 question at an election held in compliance with subsection (3) of section  
16 32-559 ~~any general city election of such city or at an election called~~  
17 ~~for that purpose, upon a proposition or propositions submitted in the~~  
18 ~~manner provided by law for the submission of propositions to aid in the~~  
19 ~~construction of railroads and other works of internal improvement.~~

20 (2) The mayor and city council shall identify the specific type of  
21 security pledge securing any financing or bond issue in the proposition  
22 to borrow money and pledge the property and credit of the city upon its  
23 negotiable bonds or otherwise for the purposes described in subsection  
24 (1) of this section. The proposition with language identifying the  
25 specific type of security pledged to be used shall be placed on the  
26 ballot to be voted on at such election ~~by the qualified electors of the~~  
27 ~~city.~~

28 (3) If the mayor and city council decide to issue refunding bonds  
29 under section 10-142 for bonds issued pursuant to this section that  
30 change the specific type of security pledged from revenue bonds to  
31 general obligation bonds, authority therefor must first be obtained by a

1 majority vote of the qualified electors of the city voting on such  
2 refinancing proposition at an election held in compliance with subsection  
3 (3) of section 32-559 ~~any general city election of such city or at an~~  
4 ~~election called for that purpose.~~

5       Sec. 40. Section 16-6,101, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7       16-6,101 Supplemental to any existing law on the subject and in lieu  
8 of the issuance of general obligation bonds, or the levying of taxes upon  
9 property, as by law provided, any city of the first class may construct,  
10 purchase, or otherwise acquire a waterworks plant or a water system, or a  
11 gas plant or a gas system, including a natural or bottled gas plant, gas  
12 distribution system, or gas pipelines, either within or without the  
13 corporate limits of such city, and real and personal property needed or  
14 useful in connection therewith, and pay the cost thereof by pledging and  
15 hypothecating the revenue and earnings of any waterworks plant or water  
16 system, or a gas plant or a gas system, including a natural or bottled  
17 gas plant, gas distribution system, or gas pipelines, owned or to be  
18 owned by such city. In the exercise of the authority granted in this  
19 section, any city may issue and sell revenue bonds or debentures and  
20 enter into such contracts in connection therewith as may be proper and  
21 necessary. Such revenue bonds or debentures shall be a lien only upon the  
22 revenue and earnings of the waterworks plant or water system, or a gas  
23 plant or a gas system, including a natural or bottled gas plant, gas  
24 distribution system, or gas pipelines, owned or to be owned by such city.  
25 No such city shall pledge or hypothecate the revenue and earnings of any  
26 waterworks plant or water system, or a gas plant or a gas system,  
27 including a natural or bottled gas plant, gas distribution system, or gas  
28 pipelines, nor issue revenue bonds or debentures, as authorized in this  
29 section, until the proposition relating thereto has been submitted ~~in the~~  
30 ~~usual manner~~ to the qualified voters of such city at an election held in  
31 compliance with subsection (3) of section 32-559 ~~a general or special~~

1 ~~election~~ and approved by a majority of the electors voting on the  
2 proposition submitted. Such proposition shall be submitted ~~whenever~~  
3 ~~requested, within thirty days~~ after a sufficient petition signed by the  
4 qualified voters of such city, equal in number to twenty percent of the  
5 vote cast at the last general municipal election held therein, shall be  
6 filed with the city clerk. Three weeks' notice of the submission of the  
7 proposition shall be given by publication in a legal newspaper in or of  
8 general circulation in such city. The requirement for a vote of the  
9 electors, however, shall not apply when such city seeks to pledge or  
10 hypothecate such revenue or earnings or issues revenue bonds or  
11 debentures solely for the maintenance, extension, or enlargement of any  
12 waterworks plant or water system, or a gas plant or a gas system,  
13 including a natural or bottled gas plant, gas distribution system, or gas  
14 pipelines, owned by such city.

15       Sec. 41. Section 16-806, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17       16-806 The mayor and city council of a city of the first class may  
18 adopt by ordinance the proposition to make such purchase or to erect such  
19 facility or facilities as set forth in section 16-802, and before the  
20 purchase can be made or facility created, the city council shall publish  
21 in a legal newspaper in or of general circulation in the city the  
22 location of the proposed offstreet motor vehicle parking facility or  
23 facilities, the proposed cost, and the total amount of the bonds to be  
24 issued. If the electors of such city, equal in number to five percent of  
25 the electors of such city voting at the last preceding general municipal  
26 election, file a written objection or objections to the proposed issuance  
27 of revenue bonds within sixty days after the adoption of such ordinance,  
28 the city council shall ~~must~~ submit the question for approval to the  
29 electors of such city at an election held in compliance with subsection  
30 (3) of section 32-559 ~~a general municipal election or at a special~~  
31 ~~election called for that purpose and be approved by a majority of the~~

1 ~~electors voting on such question. If the question is submitted at a~~  
2 ~~special election, the vote for the purchase or acquisition of such real~~  
3 ~~estate or the purchase or erection of such facility or facilities shall~~  
4 ~~equal at least a majority of the votes cast at the last preceding general~~  
5 ~~election.~~ Notice of the time and place of the election shall be given by  
6 publication in a legal newspaper in or of general circulation in such  
7 city three successive weeks prior thereto.

8       Sec. 42. Section 17-527, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10       17-527 Cities of the second class and villages shall have power to  
11 prescribe the manner of conducting all municipal elections and the return  
12 of such elections and for holding special elections for any purpose  
13 provided by law, except that if an election is required for the question  
14 of issuing bonds, imposing or increasing a property tax levy, or  
15 exceeding property tax levy limitations, the election shall be held in  
16 compliance with subsection (3) of section 32-559.

17       Sec. 43. Section 17-529.08, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19       17-529.08 (1) For the purpose of paying the costs and expenses in  
20 implementing sections 17-529.01 and 17-529.02, cities of the second class  
21 and villages may borrow money or issue bonds in an amount not to exceed  
22 five percent of the taxable valuation of all the taxable property within  
23 such city or village according to the most recent assessment.

24       (2) Such cities or villages may levy and collect a general tax in  
25 the same manner as other municipal taxes are levied and collected in an  
26 amount sufficient to pay the interest and principal of the bonds referred  
27 to in subsections (1) and (3) of this section, as the same mature, upon  
28 the taxable value of all the taxable property within such city or village  
29 as shown upon the assessment roles, in addition to the sum authorized to  
30 be levied under section 17-506.

31       (3) No money shall be borrowed or bonds issued as referred to in

1 subsections (1) and (2) of this section unless authorized by a majority  
2 of the legal votes cast for and against the proposition at an election  
3 held in compliance with subsection (3) of section 32-559 ~~for that~~  
4 ~~purpose~~. Notice of the election shall be given by publication in a legal  
5 newspaper in or of general circulation in such city or village for at  
6 least two weeks prior to the date of such election. The bonds shall be  
7 the bonds of such city or village, shall become due in not to exceed  
8 twenty years from their date of issue, and shall draw interest payable  
9 semiannually or annually.

10 Sec. 44. Section 17-534, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 17-534 (1) Cities of the second class and villages may borrow money  
13 or issue bonds in an amount not to exceed twelve percent of the taxable  
14 valuation of all the taxable property within such city or village  
15 according to the most recent assessment for the purchase of fire-  
16 extinguishing apparatus and for the purchase, construction, and  
17 maintenance of such waterworks, mains, portion, or extension of any  
18 system of waterworks or water supply or to pay for water furnished such  
19 city or village under contract, when authorized as is provided for by  
20 subsection (3) of this section.

21 (2) Such cities or villages may levy and collect a general tax in  
22 the same manner as other municipal taxes are levied and collected in an  
23 amount sufficient to pay the interest and principal of the bonds referred  
24 to in subsections (1) and (3) of this section, as the same mature, upon  
25 the taxable value of all the taxable property within such city or  
26 village, in addition to the sum authorized to be levied under section  
27 17-506. All taxes raised by such a levy shall be retained in a fund known  
28 as the water fund.

29 (3) No money shall be borrowed or bonds issued as referred to in  
30 subsections (1) and (2) of this section unless authorized by a majority  
31 of the legal voters of such city or village voting on the proposition at

1 an election held in compliance with subsection (3) of section 32-559 ~~for~~  
2 ~~that purpose~~. Notice of the election shall be given by publication in a  
3 legal newspaper in or of general circulation in such city or village for  
4 at least two weeks prior to the date of such election. The requirement of  
5 this section of a vote of the electors shall not apply when the proceeds  
6 of the bonds will be used solely for the maintenance, extension,  
7 improvement, or enlargement of any existing system of waterworks or water  
8 supply owned by the city or village and the bonds have been ordered  
9 issued by a vote of not less than three-fourths of all the city council  
10 or village board of trustees as the case may be. The bonds shall be the  
11 bonds of such city or village and be called water bonds. The bonds shall  
12 become due in not to exceed forty years from the date of issue and shall  
13 draw interest payable semiannually or annually.

14 Sec. 45. Section 17-903, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16 17-903 Before any city of the second class or village shall make any  
17 contract with any person or corporation within or without such city or  
18 village for the furnishing of electricity, power, steam, or other product  
19 to such city or village, or any such municipal plant within such city or  
20 village, the question shall be submitted to the electors voting at any  
21 general regular or special ~~general regular or special~~ election upon the proposition. Such city of  
22 the second class or village may, by a majority vote at such election,  
23 vote bonds or taxes for the purpose of defraying the cost of such  
24 transmission line and connection with any person, firm, corporation, or  
25 other city or village with which it may enter into a contract for the  
26 purchasing of electricity, power, steam, or other product. The question  
27 of issuing bonds for any of the purposes provided in this section shall  
28 be submitted to the electors at an election held in compliance with  
29 subsection (3) of section 32-559 ~~for that purpose~~, after not less than  
30 twenty days' notice thereof shall have been given by publication in a  
31 legal newspaper in or of general circulation in such municipality. Such

1 bonds may be issued only when a majority of the electors voting on the  
2 question favor their issuance. Such bonds shall bear interest, payable  
3 annually or semiannually, and shall be payable any time the municipality  
4 may determine at the time of their issuance, but in not more than twenty  
5 years after their issuance. The city council or village board of trustees  
6 shall levy annually a sufficient tax to maintain, operate, and extend any  
7 system or plant and to provide for the payment of the interest on, and  
8 the principal of, any bonds that may have been issued as provided in this  
9 section. If no tax or issuance of bonds is required, any city of the  
10 second class or village may by resolution of the city council or village  
11 board of trustees contract for the furnishing of electricity at retail to  
12 such city or village, or to any electric plant within such city or  
13 village, with any public power district, or an electric cooperative which  
14 cooperative has an approved retail service area adjoining such city or  
15 village.

16 Sec. 46. Section 17-905, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18 17-905 Supplemental to any existing law on the subject and in lieu  
19 of the issuance of general obligation bonds, or the levying of taxes upon  
20 property, as by law provided, any city of the second class or any village  
21 may construct, purchase, or otherwise acquire a waterworks plant or a  
22 water system, or a gas plant or a gas system, including a natural or  
23 bottled gas plant, gas distribution system, or gas pipelines, either  
24 within or without the corporate limits of the city or village, and real  
25 and personal property needed or useful in connection therewith, and pay  
26 the cost thereof by pledging and hypothecating the revenue and earnings  
27 of any waterworks plant or water system, or gas plant or gas system,  
28 including a natural or bottled gas plant, gas distribution system, or gas  
29 pipelines, owned or to be owned by the city or village. In the exercise  
30 of the authority granted in this section, the city or village may issue  
31 and sell revenue bonds or debentures and enter into such contracts in

1 connection therewith as may be proper and necessary. Such revenue bonds  
2 or debentures shall be a lien only upon the revenue and earnings of the  
3 waterworks plant or water system, gas plant or gas system, including a  
4 natural or bottled gas plant, gas distribution system, or gas pipelines,  
5 owned or to be owned by the city or village. No such city or village  
6 shall pledge or hypothecate the revenue and earnings of any waterworks  
7 plant or water system, or gas plant or gas system, including a natural or  
8 bottled gas plant, gas distribution system or gas pipelines, nor issue  
9 revenue bonds or debentures, as authorized in this section, until the  
10 proposition relating thereto has been submitted ~~in the usual manner~~ to  
11 the qualified voters of such city or village at an election held in  
12 compliance with subsection (3) of section 32-559 ~~a general or special~~  
13 ~~election~~ and approved by a majority of the electors voting on the  
14 proposition submitted. Such proposition shall be submitted, ~~whenever~~  
15 ~~requested, within thirty days~~ after a sufficient petition signed by the  
16 qualified voters of such city or village equal in number to twenty  
17 percent of the vote cast at the last general municipal election held in  
18 such city or village is filed with the city clerk or village clerk, as  
19 the case may be. Three weeks' notice of the submission of the proposition  
20 shall be given by publication in a legal newspaper in or of general  
21 circulation in such city or village. The requirement for a vote of the  
22 electors shall not apply when such city or village seeks to pledge or  
23 hypothecate such revenue or earnings or issue revenue bonds or debentures  
24 solely for the maintenance, extension, or enlargement of any waterworks  
25 plant or water system, or any gas plant or any gas system, including a  
26 natural or bottled gas plant, a gas distribution system, or gas  
27 pipelines, owned by such city or village.

28 Sec. 47. Section 17-908, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 17-908 Before any city of the second class or village makes any  
31 contract with any person or corporation relating in any manner whatever



1 to the erection of a proposed power plant, electric or other light works  
2 as provided in section 17-906, the question as to whether such power  
3 plant, electric or other light works shall be erected shall be duly  
4 submitted to the electors voting at an election held in compliance with  
5 subsection (3) of section 32-559 ~~any regular or special election~~ upon the  
6 proposition, and such city of the second class or village may by a  
7 majority of the votes cast at such election vote bonds in an amount not  
8 in excess of seven percent of the taxable valuation of such city or  
9 village for the purpose of defraying the cost of such plant. The question  
10 of issuing such bonds shall be submitted to the electors ~~at an election~~  
11 ~~held for that purpose~~ after not less than thirty days' notice thereof has  
12 been given by publication in a legal newspaper in or of general  
13 circulation in such city or village. Such bonds shall bear interest,  
14 payable annually or semiannually, and shall be payable any time the city  
15 or village may determine at the time of their issuance but in not more  
16 than twenty years after their issuance. The city or village shall have  
17 the option of paying any or all of such bonds at any time after five  
18 years from their date.

19 Sec. 48. Section 17-939, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21 17-939 The mayor and city council of any city of the second class or  
22 the village board of trustees of any village is hereby authorized to  
23 issue bonds in a sum not exceeding ten thousand dollars for the purpose  
24 of acquiring title by purchase or by virtue of eminent domain to land  
25 used for cemetery purposes and that may be acquired for any necessary  
26 addition to any existing cemetery. No such bonds shall be issued until  
27 the question of issuing the same shall be submitted to the electors of  
28 any such city or village at an election held in compliance with  
29 subsection (3) of section 32-559 ~~a general election thereof, or at a~~  
30 ~~special election called for the purpose of submitting the proposition of~~  
31 ~~issuing such bonds,~~ and unless at such election a majority of the

1 electors voting on the proposition shall have voted in favor of issuing  
2 such bonds. Such bonds shall be payable in not exceeding ten years from  
3 date and shall bear interest payable annually or semiannually. Notice of  
4 such election shall be given by publication in a legal newspaper in or of  
5 general circulation in the city or village for three successive weeks,  
6 the final publication to be not more than ten days prior to the date of  
7 such election. The election shall be governed by the Election Act.

8       Sec. 49. Section 17-950, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10       17-950 The mayor and city council of any city of the second class or  
11 the village board of trustees of any village are hereby authorized to  
12 issue bonds for the purpose of acquiring title to real estate, as  
13 contemplated by sections 17-948 and 17-949, and for the purpose of  
14 improving, equipping, and furnishing such real estate as parks and  
15 recreational grounds and for the purpose of building swimming pools and  
16 dams. No such bonds shall be issued until the question of issuing the  
17 same shall have been submitted to the electors of such city or village at  
18 an election held in compliance with subsection (3) of section 32-559 a  
19 ~~general election therein, or at a special election called for the purpose~~  
20 ~~of submitting a proposition to issue such bonds,~~ and unless at such  
21 election a majority of the electors voting on such proposition shall have  
22 voted in favor of issuing such bonds. The question of bond issues in such  
23 cities and villages, when defeated, shall not be resubmitted in substance  
24 for a period of six months from and after the date of such election. Such  
25 bonds shall be payable in not exceeding twenty years from their date and  
26 shall bear interest payable annually or semiannually.

27       Sec. 50. Section 17-954, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29       17-954 The mayor and city council of a city of the second class or  
30 the chairperson and village board of trustees adopting the proposition to  
31 make a purchase or erect a building or buildings for the purposes set

1 forth in section 17-953 shall have the power to borrow money and pledge  
2 the property and credit of the city or village upon its negotiable bonds.  
3 No such bonds shall be issued until after the same have been authorized  
4 by a majority vote of the electors voting on the proposition of their  
5 issuance, at an election held in compliance with subsection (3) of  
6 section 32-559 ~~a general municipal election or at a special election~~  
7 ~~called for the submission of such proposition~~. The question of such  
8 purchase or erection of such a building or buildings, as set forth in  
9 section 17-953, and the question of the issuance of the negotiable bonds  
10 referred to in this section may be submitted as one question at the a  
11 ~~general municipal or special~~ election if so ordered by resolution or  
12 ordinance. Notice of the time and place of such election shall be given  
13 by publication in a legal newspaper in or of general circulation in such  
14 city or village three successive weeks immediately prior thereto. No such  
15 election for the issuance of such bonds shall be called until a petition  
16 for the election signed by at least ten percent of the legal voters of  
17 such city or village has been presented to the city council or to the  
18 village board of trustees. The number of voters voting at the last  
19 general regular ~~municipal~~ election prior to the presenting of such  
20 petition shall be deemed the number of votes in such city or village for  
21 the purpose of determining the sufficiency of such petition. The question  
22 of bond issues for such purpose in such cities or villages when defeated  
23 shall not be resubmitted for six months from and after the date of such  
24 election. When the building to be constructed is to be used by the State  
25 of Nebraska or its agency or agencies under a lease authorized by Chapter  
26 72, article 14, or the building is to be leased by any other political or  
27 governmental subdivision of the State of Nebraska, when the combined area  
28 of the building to be leased by the state or its agency or agencies and  
29 the political or governmental subdivision of the State of Nebraska is  
30 more than fifty percent of the area of the building, and when such sum  
31 does not exceed two million dollars, then no such vote of the electors

1 will be required.

2 Sec. 51. Section 17-963, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4 17-963 (1) The mayor and city council of a city of the second class  
5 or the chairperson and village board of trustees of a village adopting  
6 the proposition to accept a gift or devise, make such purchase, erect  
7 such building or buildings, or maintain, manage, improve, remodel, equip,  
8 and operate a facility under section 17-961 shall have the power to  
9 borrow money and pledge the property and credit of the city or village  
10 upon its municipal bonds, or otherwise, for such purpose or purposes,  
11 except that no such bonds shall be issued until after the same have been  
12 authorized by a majority vote of the electors voting on the proposition  
13 of their issuance at an election held in compliance with subsection (3)  
14 of section 32-559 ~~a general municipal election or at a special election~~  
15 ~~called for the submission of such proposition.~~

16 (2) The bonds shall be payable in not to exceed twenty years from  
17 date and shall bear interest payable annually or semiannually. Notice of  
18 the time and place of the election shall be given by publication three  
19 successive weeks prior to such election in a legal newspaper in or of  
20 general circulation in such city or village.

21 (3) No election shall be called until a petition for the election,  
22 signed by at least ten percent of the legal voters of such city or  
23 village, has been presented to the city council or to the village board  
24 of trustees. The number of voters of the city or village voting for the  
25 office of Governor at the last general election prior to the presenting  
26 of such petition shall be deemed the number of voters in the city or  
27 village for the purpose of determining the sufficiency of such a  
28 petition. If such a bond issue in such a city or village is defeated, the  
29 proposition of issuing bonds for such a purpose shall not be resubmitted  
30 to the voters therein within a period of six months from and after the  
31 date of such election.

1           Sec. 52. Section 18-412, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           18-412 Supplemental to any existing law on the subject, and in lieu  
4 of the issuance of general obligation bonds or the levy of taxes upon  
5 property as provided by law, any city or village within the State of  
6 Nebraska may construct, purchase, or otherwise acquire, maintain, extend,  
7 or enlarge, an electric light and power plant, distribution system, and  
8 transmission lines, and real and personal property needed or useful in  
9 connection therewith, and pay the cost thereof by pledging and  
10 hypothecating the revenue and earnings of any electric light and power  
11 plant, distribution system, and transmission lines, owned or to be owned  
12 by such city or village. In the exercise of the authority granted in this  
13 section, any such city or village may issue and sell revenue bonds or  
14 debentures and enter into such contracts in connection therewith as may  
15 be proper and necessary. Such revenue bonds or debentures shall be a lien  
16 only upon the revenue and earnings of the electric light and power plant,  
17 distribution system, and transmission lines owned or to be owned by such  
18 city or village. No revenue bonds shall be issued until thirty days'  
19 notice of the proposition relating thereto shall have been given by the  
20 governing body of such city or village by publication once each week for  
21 three successive weeks in a legal newspaper in or of general circulation  
22 in such city or village, or if no such newspaper is published, then by  
23 posting in five or more public places in such city or village. If, within  
24 thirty days after the last publication of such notice or posting thereof,  
25 a referendum petition signed by qualified electors of such city or  
26 village equal in number to at least twenty percent of the vote cast at  
27 the last general municipal election held in such city or village shall be  
28 filed with the city clerk or village clerk, such bonds shall not be  
29 issued until the issuance thereof has been approved by a vote of the  
30 electors of such city or village at an election held in compliance with  
31 subsection (3) of section 32-559 ~~any general or special municipal~~

1 ~~election~~. If a majority of the voters voting on the issue vote against  
2 issuing such bonds, the bonds shall not be issued. If no such petitions  
3 are filed, the bonds shall be issued at the expiration of such thirty-day  
4 period. No publication of notice shall be required when revenue bonds are  
5 issued solely for the maintenance, extension, or enlargement of any  
6 electric generating plant, distribution system, or transmission lines  
7 owned by such city or village. The provisions of this section shall not  
8 restrict or limit the power or authority in the issuance of any such  
9 revenue bonds, as authorized by any home rule charter duly adopted by the  
10 electors or any city pursuant to the Constitution of Nebraska.

11       Sec. 53. Section 18-506.01, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13       18-506.01 Revenue bonds, authorized by section 18-502, may be issued  
14 by ordinance duly passed by the mayor and city council of any city or the  
15 board of trustees of any village without any other authority. General  
16 obligation bonds, authorized by section 18-506, may be issued only after  
17 the question of their issuance shall have been submitted to the electors  
18 of such city or village at an election held in compliance with subsection  
19 (3) of section 32-559 ~~a general or special election~~, of which three  
20 weeks' notice thereof has been published in a legal newspaper published  
21 in or of general circulation in such city or village, and more than a  
22 majority of the electors voting at the election have voted in favor of  
23 the issuance of such bonds.

24       Sec. 54. Section 18-610, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26       18-610 The original ordinance authorizing construction of subways or  
27 viaducts as provided in section 18-601 shall also give notice of an  
28 election to authorize issuance of bonds, for such amount as may be  
29 necessary to pay for right-of-way and damages. The election shall be held  
30 in compliance with subsection (3) of section 32-559. A majority of those  
31 voting shall be sufficient to carry authority to issue bonds, as provided

1 in sections 18-610 to 18-612. A failure to approve the issue of bonds  
2 shall cancel all proceedings, except that in that event, the city or  
3 village shall pay the cost of survey and preparation of plans and  
4 specifications that have been filed and may levy a tax for that purpose.

5 Sec. 55. Section 18-623, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 18-623 The governing body of a city or village shall, after agreeing  
8 with a railroad company or companies as provided in section 18-618 or  
9 after an order, other than one of dismissal, of the governing body,  
10 sitting as a board of equalization as provided in sections 18-620 to  
11 18-622, at an election held in compliance with subsection (3) of section  
12 32-559 ~~the next general election or at a special election called for the~~  
13 ~~purpose,~~ submit to the electors of the city or village the question of  
14 whether such city or village and railroad company or companies shall  
15 construct and maintain a viaduct or subway in accordance with any  
16 agreement made or in accordance with the order of the governing body of  
17 such city or village, and whether such city or village shall have the  
18 power to levy taxes or borrow money and pledge the property and credit of  
19 such city or village upon its negotiable bonds to pay its proportion of  
20 all costs connected therewith. The ballot shall contain concise  
21 statements, to be prepared by the city attorney or village attorney, of  
22 the original ordinance declaring the necessity and, if such viaduct or  
23 subway is to be constructed under the provisions of any agreement, a  
24 concise statement of the provisions of the agreement or, if it is to be  
25 constructed by virtue of an order of the governing body, a concise  
26 statement of such order, and in any instance a statement of the estimated  
27 amount of the costs of the construction and maintenance of such viaduct  
28 or subway, including the cost of acquisition of or damage to property to  
29 be borne by such city or village and the method by which the share of  
30 such costs of such city or village is to be obtained. The city or village  
31 may, at its option, proceed with such election notwithstanding the

1 pendency of any appeal of any railroad company as provided in section  
2 18-622.

3       Sec. 56. Section 18-1502, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5       18-1502 For the purpose of acquiring and improving an aviation field  
6 as authorized in section 18-1501, any city or village may issue and sell  
7 bonds of such city or village to be designated aviation field bonds to  
8 provide the necessary funds for such aviation field in an amount not to  
9 exceed seven-tenths of one percent of the taxable valuation of all the  
10 taxable property in such city or village. Such bonds shall become due in  
11 not to exceed twenty years from the date of issuance and shall draw  
12 interest payable semiannually or annually. Such bonds may not be sold for  
13 less than par and in no case without the proposition of issuing the same  
14 having first been submitted to the legal electors of such city or village  
15 at an election held in compliance with subsection (3) of section 32-559 a  
16 ~~general or special election held in such city or village~~ and a majority  
17 of the votes cast upon the question of issuing the bonds being in favor  
18 thereof. The authority to sell such bonds shall not be limited by any  
19 other provision of law.

20       Sec. 57. Section 18-1503, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22       18-1503 For the purpose of acquiring and improving an aviation field  
23 as provided in section 18-1501, a city or village may, in lieu of issuing  
24 and selling bonds, levy an annual tax of not to exceed seven cents on  
25 each one hundred dollars upon the taxable value of all the taxable  
26 property within the corporate limits of such city or village, which tax  
27 shall not be levied or collected until the proposition of levying such  
28 tax has first been submitted to the legal electors of such city or  
29 village at an election held in compliance with subsection (3) of section  
30 32-559 a ~~general or special election held in such city or village~~ and the  
31 majority of votes cast upon the question of levying such tax are in favor



1   thereof. Such levy shall be authorized for a term not exceeding ten  
2   years, and the proposition submitted to the electors shall specify the  
3   number of years for which it is proposed to levy such tax. If funds for  
4   such purposes are raised by the levy of tax, no part of the funds so  
5   accruing shall be used for any other purpose.

6           Sec. 58. Section 18-2706, Reissue Revised Statutes of Nebraska, is  
7   amended to read:

8           18-2706 Election shall mean any general election, primary election,  
9   or special election called by the city as provided by law except as  
10 otherwise provided in subsection (1) of section 18-2713.

11          Sec. 59. Section 18-2713, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13          18-2713 (1) Before adopting an economic development program, a city  
14 shall submit the question of its adoption to the registered voters at an  
15 election held in compliance with subsection (3) of section 32-559. The  
16 governing body of the city shall order the submission of the question by  
17 filing a certified copy of the resolution proposing the economic  
18 development program with the election commissioner or county clerk as  
19 required in subsection (3) of section 32-559 ~~not later than fifty days~~  
20 ~~prior to a special election or a municipal primary or general election~~  
21 ~~which is not held at the statewide primary or general election or not~~  
22 ~~later than March 1 prior to a statewide primary election or September 1~~  
23 ~~prior to a statewide general election.~~ The governing body of the city may  
24 determine not to submit the question at a particular election and order  
25 the removal of the question from the ballot by filing a certified copy of  
26 the resolution approving removing the question with the election  
27 commissioner or county clerk not later than March 1 prior to a statewide  
28 primary election or September 1 prior to a statewide general election.

29          (2) The question on the ballot shall briefly set out the terms,  
30 conditions, and goals of the proposed economic development program,  
31 including the length of time during which the program will be in

1 existence, the year or years within which the funds from local sources of  
2 revenue are to be collected, the source or sources from which the funds  
3 are to be collected, the total amount to be collected for the program  
4 from local sources of revenue, and whether the city proposes to issue  
5 bonds pursuant to the Local Option Municipal Economic Development Act to  
6 provide funds to carry out the economic development program. The ballot  
7 question shall also specify whether additional funds from other noncity  
8 sources will be sought beyond those derived from local sources of  
9 revenue. In addition to all other information, if the funds are to be  
10 derived from the city's property tax, the ballot question shall state the  
11 present annual cost of the economic development program per ten thousand  
12 dollars of assessed valuation based upon the most recent valuation of the  
13 city certified to the Property Tax Administrator pursuant to section  
14 77-1613.01. The ballot question shall state: "Shall the city of (name of  
15 the city) establish an economic development program as described here by  
16 appropriating annually from local sources of revenue \$..... for .....  
17 years?". If the only city revenue source for the proposed economic  
18 development program is a local option sales tax that has not yet been  
19 approved at an election, the ballot question specifications in this  
20 section may be repeated in the sales tax ballot question.

21 (3) If a majority of those voting on the issue vote in favor of the  
22 question, the governing body may implement the proposed economic  
23 development program upon the terms set out in the resolution. If a  
24 majority of those voting on the economic development program vote in  
25 favor of the question when the only city revenue source is a proposed  
26 sales tax and a majority of those voting on the local option sales tax  
27 vote against the question, the governing body shall not implement the  
28 economic development program, and it shall become null and void. If a  
29 majority of those voting on the issue vote against the question, the  
30 governing body shall not implement the economic development program.

31 Sec. 60. Section 19-1307, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 19-1307 If the electors of a city or village, equal in number to  
3 forty percent of the electors of such city or village voting at the last  
4 preceding general municipal election, file written objections to proposed  
5 issuance of combined revenue bonds pursuant to section 19-1305 with the  
6 city clerk or village clerk within twenty days after the first  
7 publication of the notice given pursuant to section 19-1306, the city  
8 council or village board of trustees shall submit such proposition of  
9 issuing such bonds to the electors of such city or village at an election  
10 held in compliance with subsection (3) of section 32-559 ~~a special~~  
11 ~~election called for that purpose or at a general city or village~~  
12 ~~election~~, notice of which shall be given by publication in a legal  
13 newspaper published in or of general circulation in such city or village  
14 three consecutive weeks. If a majority of the qualified electors of such  
15 city or village, voting upon the proposition, vote in favor of issuing  
16 such bonds, the city council or village board of trustees may issue and  
17 sell such combined revenue bonds and pledge, for the payment of same, the  
18 revenue and earnings of the public utilities owned and operated by the  
19 city or village, as proposed in such notice, and enter into such  
20 contracts in connection therewith as may be necessary or proper. Such  
21 bonds shall draw interest from and after the date of the issuance  
22 thereof. In the event the electors fail to approve the proposition by  
23 such majority vote, such proposition shall not be again submitted to the  
24 electors for their consideration until one year has elapsed from the date  
25 of such election.

26 Sec. 61. Section 19-2103, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 19-2103 The question of issuing bonds for the purpose of section  
29 19-2102 shall be submitted to the electors at an election held in  
30 compliance with subsection (3) of section 32-559 ~~any election held for~~  
31 ~~that purpose~~, after not less than thirty days' notice thereof shall have

1 been given by publication in a legal newspaper published in or of general  
2 circulation in such municipality or, if no legal newspaper is in or of  
3 general circulation in such municipality, then by posting in five or more  
4 public places therein. Such bonds may be issued only when a majority of  
5 the electors voting on the question approve their issuance. The bonds  
6 shall bear interest payable annually or semiannually and shall be payable  
7 at any time the municipality may determine at the time of their issuance,  
8 but in not more than twenty years after their issuance. The aggregate  
9 amount of bonds that may be issued for the construction, installation, or  
10 purchase of a garbage disposal plant or system or solid waste disposal  
11 area shall not exceed five percent of the taxable value of the property  
12 within such municipality as shown by the last annual assessment.

13 Sec. 62. Section 23-120, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 23-120 (1) The county board shall acquire, purchase, construct,  
16 renovate, remodel, furnish, equip, add to, improve, or provide a suitable  
17 courthouse, jail, and other county buildings and a site or sites therefor  
18 and for such purposes borrow money and issue the bonds of the county to  
19 pay for the same. Agreements entered into under section 25-412.03 shall  
20 be deemed to be in compliance with this section. The board shall keep  
21 such buildings in repair and provide suitable rooms and offices for the  
22 accommodation of the several courts of record, Nebraska Workers'  
23 Compensation Court or any judge thereof, Commissioner of Labor for the  
24 conduct and operation of the state free employment service, county board,  
25 county clerk, county treasurer, county sheriff, clerk of the district  
26 court, county surveyor, county agricultural agent, and county attorney if  
27 the county attorney holds his or her office at the county seat and shall  
28 provide suitable furniture and equipment therefor. All such courts which  
29 desire such accommodation shall be suitably housed in the courthouse.

30 (2) No levy exceeding (a) two million dollars in counties having in  
31 excess of two hundred fifty thousand inhabitants, (b) one million dollars

1 in counties having in excess of one hundred thousand inhabitants and not  
2 in excess of two hundred fifty thousand inhabitants, (c) three hundred  
3 thousand dollars in counties having in excess of thirty thousand  
4 inhabitants and not in excess of one hundred thousand inhabitants, or (d)  
5 one hundred fifty thousand dollars in all other counties shall be made  
6 within a one-year period for any of the purposes specified in subsection  
7 (1) of this section without first submitting the proposition to a vote of  
8 the people of the county at an election held in compliance with  
9 subsection (3) of section 32-559 ~~a general election or a special election~~  
10 ~~ordered by the board for that purpose~~ and obtaining the approval of a  
11 majority of the legal voters thereon.

12 (3)(a) The county board of any county in this state may, when  
13 requested so to do by petition signed by at least a majority of the legal  
14 voters in the county based on the average vote of the two preceding  
15 general elections, make an annual levy of not to exceed seventeen and  
16 five-tenths cents on each one hundred dollars upon the taxable value of  
17 all the taxable property in the county for any of the purposes specified  
18 in subsection (1) of this section.

19 (b) If a county on the day it first initiates a project for any of  
20 the purposes specified in subsection (1) of this section had no bonded  
21 indebtedness payable from its general fund levy, the county board may  
22 make an annual levy of not to exceed five and two-tenths cents on each  
23 one hundred dollars upon the taxable value of all the taxable property of  
24 the county for a project or projects for any of the purposes specified in  
25 subsection (1) of this section without the filing of a petition described  
26 in subdivision (3)(a) of this section. The county board shall designate  
27 the particular project for which such levy shall be expended, the period  
28 of years, which shall not exceed twenty, for which the tax will be levied  
29 for such project, and the number of cents of the levy for each year  
30 thereof. The county board may designate more than one project and levy a  
31 tax pursuant to this section for each such project, concurrently or

1 consecutively, as the case may be, if the aggregate levy in each year and  
2 the duration of each levy will not exceed the limitations specified in  
3 this subsection. Each levy for a project which is authorized by this  
4 subdivision may be imposed for such duration specified by the county  
5 board notwithstanding the contemporaneous existence or subsequent  
6 imposition of any other levy or levies for another project or projects  
7 imposed pursuant to this subdivision and notwithstanding the subsequent  
8 issuance by the county of bonded indebtedness payable from its general  
9 fund levy.

10 Sec. 63. Section 23-125, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 23-125 Whenever the county board deems it necessary to assess taxes  
13 the aggregate of which exceeds the rate of fifty cents on every one  
14 hundred dollars of the taxable value of all the taxable property in such  
15 county, the county board may, by an order entered of record, set forth  
16 substantially the amount of such excess required and the purpose for  
17 which the same will be required, and if for the payment of interest,  
18 principal, or both upon bonds, such order shall in a general way  
19 designate the bonds and specify the number of years such excess must be  
20 levied and provide for the submission of the question of assessing the  
21 additional rate required to a vote of the people of the county at an  
22 election held in compliance with subsection (3) of section 32-559 ~~the~~  
23 ~~next election for county officers after the adoption of the resolution or~~  
24 ~~at a special election ordered by the county board for that purpose.~~ If  
25 the proposition for such additional tax is carried, the same shall be  
26 paid in money and in no other manner. The additional tax shall not have a  
27 duration greater than five years, except that such five-year limitation  
28 shall not apply to any additional tax approved by the voters of the  
29 county for payment of principal and interest on bonded indebtedness. The  
30 additional tax is excluded from the limitation in section 77-3442 as  
31 provided by section 77-3444.

1           Sec. 64. Section 23-128, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           23-128   The election for approval of the tax shall be held in  
4 compliance with subsection (3) of section 32-559 ~~At the time specified in~~  
5 ~~such notice a vote of the qualified electors shall be taken in each~~  
6 ~~precinct at the place designated in such notice. The votes shall be~~  
7 ~~received, and returns thereof made, and the same shall be canvassed by~~  
8 ~~the same officers and in the same manner as required at each general~~  
9 ~~election.~~

10          Sec. 65. Section 23-397, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12          23-397 The county board of any county may issue and sell the general  
13 obligation bonds of such county in such amount as the county board may  
14 deem advisable for paying the costs of constructing, improving,  
15 reconstructing, and repairing bridges and bridge-related ~~bridge-related~~  
16 roadway improvements upon public roads within or adjacent to such county.  
17 Such bonds shall bear interest at a rate or rates set by the county board  
18 and shall mature at such time or times as shall be set by the county  
19 board. No such bonds shall be issued until a proposition for their  
20 issuance shall have been submitted to the voters of such county at an  
21 election held in compliance with subsection (3) of section 32-559 ~~a~~  
22 ~~general or special election called for such purpose~~ and approved by a  
23 majority of the voters voting at such election. Such election may be  
24 called either by resolution of the county board or upon a petition  
25 submitted to the county board calling for an election. Such petition  
26 shall be signed by the legal voters of the county equal in number to ten  
27 percent of the number of votes cast in the county for the office of  
28 Governor at the most recent election at which the Governor was elected.  
29 Notice of any such election shall be given in the manner required for  
30 county election notices in section 23-126.

31          Sec. 66. Section 23-501, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 23-501 Whenever it is deemed necessary to erect a courthouse, jail,  
3 or other public county buildings in any county in this state, the county  
4 board may, and, upon petition of not less than one-fourth of the  
5 registered voters of the county as shown by the list of registered voters  
6 of the last previous general election, shall submit to the people of the  
7 county to be voted upon at an election held in compliance with subsection  
8 (3) of section 32-559 a general election or at a special election called  
9 by the county board for that purpose a proposition to vote a special  
10 annual tax for that purpose of not to exceed three and five-tenths cents  
11 on each one hundred dollars upon the taxable value of all the taxable  
12 property in such county for a term of not to exceed five years. The  
13 special annual tax is excluded from the limitation in section 77-3442 as  
14 provided by section 77-3444.

15 Sec. 67. Section 23-3501, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 23-3501 (1) The county board in any county in this state having  
18 three thousand six hundred inhabitants or more or in which the taxable  
19 value of the taxable property is twenty-eight million six hundred  
20 thousand dollars or more may issue and sell bonds of such county in such  
21 an amount as the county board may deem advisable for the construction,  
22 acquisition, or replacement of a hospital, including any clinic of such  
23 hospital, a nursing facility, an assisted-living facility, a home health  
24 agency, a mental health clinic, a clinic or facility to combat  
25 developmental disabilities, a public health center, a medical complex,  
26 multiunit housing, or a similar facility required to protect the health  
27 and welfare of the people and to initially equip and acquire property  
28 deemed necessary for operation of such facility. Such bonds shall bear  
29 interest at a rate set by the county board.

30 (2) No bonds shall be issued pursuant to this section until the  
31 question of the issuance of the bonds has been submitted to the voters of



1 such county at an election held in compliance with subsection (3) of  
2 section 32-559 ~~a general election or a special election called for such~~  
3 ~~purpose~~. The issuance of such bonds shall be approved by a majority vote  
4 of the electors voting on such proposition at any such election. Such  
5 election may be called either by resolution of the county board or upon a  
6 petition submitted to the county board calling for an election. Such  
7 petition shall be signed by the legal voters of the county equal in  
8 number to ten percent of the number of votes cast in the county for the  
9 office of Governor at the last general election.

10 Sec. 68. Section 23-3508, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 23-3508 (1) The county board in counties in this state in which a  
13 facility has been established as provided in section 23-3501 may, by a  
14 majority vote of the board, issue and sell bonds of the county in such  
15 sums as the county board may deem advisable to defray the cost of  
16 improvements or additions thereto, equipment, and other property deemed  
17 necessary for operation of the facility.

18 (2) Such bonds shall (a) be payable in not to exceed thirty years  
19 after the date of issuance, (b) bear interest payable annually or  
20 semiannually, and (c) contain an option to the county to pay all or any  
21 part thereof at any time after five years after the date of issuance.  
22 When such bonds have been issued under this section or section 23-3501,  
23 the county board shall cause to be levied and collected annually a tax  
24 upon all of the taxable property of such county sufficient to pay the  
25 interest and principal of the bonds as the interest and principal become  
26 due and payable. If the county board deems it appropriate, the county  
27 board may submit to the electors of such county at an election held in  
28 compliance with subsection (3) of section 32-559 ~~a general or special~~  
29 ~~election~~ the question of whether to exceed the tax limitation set forth  
30 in Article VIII, section 5, of the Constitution of Nebraska or any other  
31 applicable statutory levy limitation.

1           (3) Any taxes levied to pay bonds issued under this section or  
2 section 23-3501 shall be kept in a separate fund in the county treasury.  
3 Any such bonds shall not be deemed to be payable from the general fund of  
4 the county.

5           (4) This section shall not apply to any bond or other indebtedness  
6 authorized by the board of trustees pursuant to section 23-3504.

7           Sec. 69. Section 23-3513, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9           23-3513 (1) Any city or village may make a gift of money or  
10 property, including equipment, to the county in which such city or  
11 village is situated to aid and assist in the acquisition, construction,  
12 or maintenance of such facility or facilities as provided by section  
13 23-3501, to a nonprofit corporation which will provide or is providing  
14 hospital facilities within such city or village, or to a hospital  
15 district established pursuant to section 23-3529 and in which such city  
16 or village is located. Any such gift shall be approved by three-fourths  
17 of all the members elected to the city council of the city or board of  
18 trustees of the village making such gift. In order to enable any such  
19 city or village to make such gift of money to such county, the city or  
20 village shall be empowered and authorized to borrow money, pledge the  
21 property and credit of the city or village, and issue its bonds to obtain  
22 money therefor in an amount not to exceed three and one-half percent of  
23 the taxable valuation of such city or village. No such bonds shall be  
24 issued until after the bonds have been authorized by a majority vote of  
25 the electors voting on the proposition of their issuance at an election  
26 held in compliance with subsection (3) of section 32-559 ~~a general~~  
27 ~~municipal election or at a special election called for the submission of~~  
28 ~~such proposition.~~

29           (2) Such bonds shall be payable in not to exceed twenty years from  
30 date and shall bear interest payable annually or semiannually. Notice of  
31 the time and place of the election shall be given by publication three

1 successive weeks prior thereto in some legal newspaper printed in and of  
2 general circulation in such city or village or, if no newspaper is  
3 printed in such city or village, in a newspaper of general circulation in  
4 such city or village. No such election shall be called except upon a  
5 three-fourths vote of all the members elected to the city council of the  
6 city or board of trustees of the village, which three-fourths vote of the  
7 city council or board of trustees shall constitute the approval provided  
8 for in either subsection (1) or (2) of this section, and either the city  
9 council or village board shall be required to make such gift, in the  
10 event the electors vote such bonds.

11 Sec. 70. Section 23-3515, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 23-3515 Any two or more adjoining counties having a combined  
14 population of thirty-six hundred inhabitants or more or having a combined  
15 taxable value of the taxable property of twenty-eight million six hundred  
16 thousand dollars or more may, upon resolution of the county board of each  
17 county, issue their joint bonds in the amount, for the purposes, and upon  
18 the conditions provided in section 23-3501. No bonds shall be issued  
19 until the question of their issuance has been submitted to the voters of  
20 each county at an election held in compliance with subsection (3) of  
21 section 32-559 ~~a general election or at a special election called for~~  
22 ~~such purpose~~. The issuance of such bonds shall be approved by a majority  
23 vote of the electors voting on such question in each county, which  
24 election may be called either by resolution of the county boards or upon  
25 a petition submitted to the county boards calling for the same signed by  
26 the legal voters of each county equal in number to ten percent of the  
27 number of votes cast in each county for the office of Governor at the  
28 last general election.

29 Sec. 71. Section 23-3552, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 23-3552 (1) The board of directors may, after the adoption of the

1 budget statement, levy and collect an annual tax which the district  
2 requires under the adopted budget statement to be received from taxation  
3 for the ensuing fiscal year not to exceed three and five-tenths cents on  
4 each one hundred dollars of the taxable value of the taxable property  
5 within such district. On and after July 1, 1998, the tax levy provided in  
6 this subsection is subject to section 77-3443.

7 (2) In addition to the levy authorized in subsection (1) of this  
8 section, the board of directors of a hospital district may authorize an  
9 additional annual tax not to exceed three and five-tenths cents on each  
10 one hundred dollars of the taxable value of the taxable property within  
11 such district. On and after July 1, 1998, the tax levy provided in this  
12 subsection is subject to section 77-3443. Such tax shall not be  
13 authorized until the question of such additional tax has been submitted  
14 to the qualified electors of the district at an election held in  
15 compliance with subsection (3) of section 32-559 ~~a primary or general~~  
16 ~~election or a special election called for that purpose~~ and a majority of  
17 those voting approve the additional tax. Notice of the time and place of  
18 the ~~special~~ election shall be given by publication at least once each  
19 week in a legal newspaper of general circulation in the district for  
20 three successive weeks immediately preceding such election.

21 (3) Until July 1, 1998, the taxes authorized by subsections (1) and  
22 (2) of this section shall not be included within the levy limitations for  
23 general county purposes prescribed in section 23-119 or Article VIII,  
24 section 5, of the Constitution of Nebraska. On and after July 1, 1998,  
25 the taxes authorized by subsections (1) and (2) of this section shall not  
26 be included within the levy limitations for general county purposes  
27 prescribed in section 77-3442 or Article VIII, section 5, of the  
28 Constitution of Nebraska. On and after July 1, 1998, for purposes of  
29 section 77-3443, the county board of each of the counties having land  
30 embraced within the district shall approve the tax levy.

31 (4) The taxes authorized by subsections (1) and (2) of this section

1 shall not be used to support or supplement the operations of health care  
2 services or facilities located outside the geographic boundaries of the  
3 district.

4 (5) The board shall annually, on or before September 30, certify the  
5 taxes authorized by this section to the county clerk of each of the  
6 counties having land embraced within such district. The county clerk  
7 shall extend such levies on the tax list, and the county treasurer shall  
8 collect the tax in the same manner as county taxes and shall remit the  
9 taxes collected to the county treasurer of the county in which the  
10 petition for the formation of the district was filed. The county  
11 treasurer shall credit the local hospital district with the amount  
12 thereof and make disbursements therefrom on warrants of the district  
13 signed by the chairperson and secretary-treasurer of the board of  
14 directors.

15 Sec. 72. Section 23-3555, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 23-3555 No bonds shall be issued under ~~the provisions of~~ sections  
18 23-3554 to 23-3572 until the question has been submitted to the qualified  
19 electors of the district, and a majority of all the qualified electors  
20 voting on the question shall have voted in favor of issuing the same, at  
21 an election held in compliance with subsection (3) of section 32-559 a  
22 ~~special election called for that purpose~~, upon notice given by the board  
23 of directors at least twenty days prior to such election.

24 Sec. 73. Section 23-3616, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 23-3616 For the purpose of owning, operating, constructing,  
27 maintaining, and equipping a sewerage disposal system and plant or plants  
28 as authorized by the County Industrial Sewer Construction Act or  
29 improving or extending an existing system, a county may make a special  
30 levy known as the sewer tax levy not to exceed three and five-tenths  
31 cents on each one hundred dollars upon the actual value of all the

1 taxable property within any such county subject to section 77-3443. Any  
2 levy exceeding such amount for the purposes of such act shall be  
3 submitted for approval to the registered voters of the county at an  
4 election held in compliance with subsection (3) of section 32-559 a  
5 ~~general election or special election called for such purpose~~. The  
6 proceeds of such levy shall be used only for the purposes enumerated in  
7 this section and for no other purpose.

8 Sec. 74. Section 23-3621, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 23-3621 Revenue bonds authorized by section 23-3617 may be issued by  
11 resolution duly passed by the governing body of the county without any  
12 other authority. General obligation bonds authorized by section 23-3620  
13 may be issued by resolution duly adopted by the county board without any  
14 other authority, unless the proposed sewer tax levy authorized by section  
15 23-3616 exceeds three and five-tenths cents on each one hundred dollars  
16 of actual value, in which case the bonds may be issued only after (1) the  
17 question of their issuance has been submitted to the registered voters of  
18 the county at an election held in compliance with subsection (3) of  
19 section 32-559 a general or special election, (2) three weeks' notice  
20 thereof has been published in a legal newspaper published in or of  
21 general circulation in the county, and (3) more than a majority of the  
22 registered voters voting at the election have voted in favor of the  
23 issuance of the bond.

24 Sec. 75. Section 32-559, Revised Statutes Cumulative Supplement,  
25 2022, is amended to read:

26 32-559 (1)(a) Except as provided in subsection (3) of this section  
27 ~~77-3444~~, any issue to be submitted to the registered voters at a special  
28 election by a political subdivision shall be certified by the clerk of  
29 the political subdivision to the election commissioner or county clerk on  
30 or before the eighth Friday prior to the election. A special election  
31 under this subsection may be held by mail as provided in sections 32-952

1 to 32-959. Any other special election under this subsection ~~section~~ shall  
2 be subject to section 32-405.

3 (b) In lieu of submitting an ~~the~~ issue at a special election  
4 pursuant to subdivision (1)(a) of this section, any political subdivision  
5 may submit the issue at a statewide primary or general election or at any  
6 scheduled county election, except that no such issue shall be submitted  
7 at a statewide election or scheduled county election unless the issue to  
8 be submitted has been certified by the clerk of the political subdivision  
9 to the election commissioner or county clerk by March 1 for the primary  
10 election and by September 1 for the general election. After the election  
11 commissioner or county clerk has received the certification of the issue  
12 to be submitted, the election commissioner or county clerk ~~he or she~~  
13 shall be responsible for all matters relating to the submission of the  
14 issue to the registered voters, except that the clerk of the political  
15 subdivision shall be responsible for the publication or posting of any  
16 required special notice of the submission of such issue other than the  
17 notice required to be given of the statewide election issues. The  
18 election commissioner or county clerk shall prepare the ballots and issue  
19 ballots for early voting and shall also conduct the submission of the  
20 issue, including the receiving and counting of the ballots on the issue.  
21 The election returns shall be made to the election commissioner or county  
22 clerk. The ballots shall be counted and canvassed at the same time and in  
23 the same manner as the other ballots. Upon completion of the canvass of  
24 the vote by the county canvassing board, the election commissioner or  
25 county clerk shall certify the election results to the governing body of  
26 the political subdivision. The canvass by the county canvassing board  
27 shall have the same force and effect as if made by the governing body of  
28 the political subdivision.

29 (2)(a) A political subdivision that has submitted an issue for a  
30 special election under subdivision (1)(a) of this section may cancel the  
31 special election if the Secretary of State, election commissioner, or

1 county clerk receives a resolution adopted by the political subdivision  
2 canceling the special election on or before the fourth Thursday prior to  
3 the election. No cancellation shall be effective after such date. If a  
4 special election is canceled in such manner, the political subdivision  
5 shall be responsible for the costs incurred that are related to the  
6 canceled election. Such costs shall include all chargeable costs as  
7 provided in section 32-1202 associated with preparing for and conducting  
8 a special election.

9 (b) A political subdivision that has submitted an issue at a  
10 statewide primary or general election or at any scheduled county election  
11 under subdivision (1)(b) or subsection (3) of this section may withdraw  
12 the issue from the ballot if the Secretary of State, election  
13 commissioner, or county clerk receives a resolution adopted by the  
14 political subdivision withdrawing the issue from the ballot no later than  
15 March 1 prior to a statewide primary election or September 1 prior to a  
16 statewide general election. No withdrawal shall be effective after such  
17 date. Any issue withdrawn in this manner shall not be printed on the  
18 ballot.

19 (3)(a) An election for purposes of approving the issuance of bonds,  
20 a property tax levy, or exceeding a property tax levy limitation by a  
21 political subdivision or any other issue specifically made subject to  
22 this subsection shall comply with this subsection except as otherwise  
23 specifically provided by law.

24 (b) The election shall be held in conjunction with the statewide  
25 primary election or the statewide general election except as otherwise  
26 provided in subdivision (f) of this subsection.

27 (c) The question presented at the election shall be approved if a  
28 majority of the votes cast upon the question are in favor thereof.

29 (d) The registered voters of the political subdivision shall be  
30 entitled to vote on the question.

31 (e) If the question is voted upon in one or more counties and the



1 ballots have been certified across county lines, the election boards in  
2 the counties where the ballots are cast shall count the ballots on  
3 election day the same as all other ballots are counted and seal the same  
4 in their ballots-cast container along with other ballots. The canvassing  
5 boards in each county shall canvass the returns in the same manner as  
6 other returns are canvassed. The election commissioner or county clerk in  
7 any adjoining county voting on the question shall certify the returns to  
8 the election commissioner or county clerk of the county having the  
9 greatest number of electors entitled to vote on the question. The  
10 election commissioner or county clerk in such county shall enter the  
11 total returns from any adjoining county or counties to the total votes  
12 recorded in the official book of votes cast and shall certify the returns  
13 to the governing body for which such bond election was held.

14 (f)(i) The question may be submitted at a special election subject  
15 to section 32-405 if the purpose of the bonds, of the tax levy, or of  
16 exceeding the tax levy limitation is to address an emergency due to  
17 circumstances beyond the control of the governing body of the political  
18 subdivision, such as the destruction of a facility or other  
19 infrastructure by fire, flood, tornado, or other emergency circumstance.  
20 The question shall not be submitted at a special election within six  
21 months after being defeated at any election.

22 (ii) The election commissioner or county clerk or, if the political  
23 subdivision lies in more than one county, the election commissioner or  
24 county clerk in the county having the greatest number of electors  
25 entitled to vote on the question shall designate the polling places and  
26 appoint the election officials, who need not be the regular election  
27 officials, and otherwise conduct the election as provided under the  
28 Election Act except as otherwise specifically provided in this  
29 subsection. The political subdivision shall designate the form of ballot  
30 and reimburse the election commissioner or county clerk for the expenses  
31 of conducting the election as provided in sections 32-1201 to 32-1208 and

1 at the minimum rate as described in subdivision (2)(d) of section  
2 32-1203. The governing body of the political subdivision shall give  
3 notice of the election at least twenty days prior to the election and  
4 cause the sample ballot to be published in a newspaper of general  
5 circulation in the political subdivision one time not more than ten days  
6 nor less than three days prior to the election, and no notice of the  
7 election shall be required to be given by the election commissioner or  
8 county clerk. The notice of election shall state where ballots for early  
9 voting may be obtained.

10 (iii) The ballots shall be counted by the election commissioner or  
11 county clerk conducting the election and two disinterested persons  
12 appointed by the election commissioner or county clerk. When the polls  
13 are closed, the receiving board shall deliver the ballots to the election  
14 commissioner or county clerk conducting the election who, with the two  
15 disinterested persons appointed by the election commissioner or county  
16 clerk, shall proceed to count the ballots.

17 (iv) Ballots for early voting shall be furnished to the election  
18 commissioner or county clerk and ready for distribution by the election  
19 commissioner or county clerk conducting the election not less than  
20 fifteen days prior to the election.

21 (v) When the political subdivision lies in more than one county, the  
22 election commissioner or county clerk in any other county containing part  
23 of such political subdivision shall, upon request, certify its  
24 registration books for those precincts in which the political subdivision  
25 is located to the election commissioner or county clerk conducting the  
26 election and shall immediately forward all requests for ballots for early  
27 voting to the election commissioner or county clerk charged with issuing  
28 such ballots. Not less than five days prior to the election, the  
29 governing body of the political subdivision shall certify to the election  
30 commissioner or county clerk conducting the election a list of all  
31 registered voters of the political subdivision in any other county or

1 counties qualified to vote on the question.

2 (vi) All ballots cast at the election shall be counted by the same  
3 board. When all the ballots have been counted, the returns of such  
4 election shall be turned over to the governing body of the political  
5 subdivision in which the election was held for the purpose of making a  
6 canvass thereof. The two disinterested persons appointed on the counting  
7 board shall receive wages at no less than the minimum rate set in section  
8 48-1203 for each hour of service rendered.

9 Sec. 76. Section 32-1203, Revised Statutes Cumulative Supplement,  
10 2022, is amended to read:

11 32-1203 (1) Each city, village, township, school district, public  
12 power district, sanitary and improvement district, metropolitan utilities  
13 district, fire district, natural resources district, regional  
14 metropolitan transit authority, community college area, learning  
15 community coordinating council, educational service unit, hospital  
16 district, reclamation district, library board, and airport authority  
17 shall pay for the costs of nominating and electing its officers as  
18 provided in subsection (2) or ~~(3)~~ ~~or~~ ~~(4)~~ of this section. If a special  
19 issue is placed on the ballot at the time of the statewide primary or  
20 general election by any political subdivision, the political subdivision  
21 shall pay for the costs of the election as provided in subsection (2),  
22 (3), or (4) of this section. The districts listed in this subsection  
23 shall furnish to the Secretary of State and election commissioner or  
24 county clerk any maps and additional information which the election  
25 commissioner or county clerk may require in the proper performance of  
26 their duties in the conduct of elections and certification of results.

27 (2) The charge for each primary and general election shall be  
28 determined by (a) ascertaining the total cost of all chargeable costs as  
29 described in section 32-1202, (b) dividing the total cost by the number  
30 of precincts participating in the election to fix the cost per precinct,  
31 (c) prorating the cost per precinct by the inked ballot inch in each

1 precinct for each political subdivision, and (d) totaling the cost for  
2 each precinct for each political subdivision, except that the minimum  
3 charge for each primary and general election for each political  
4 subdivision shall be one hundred dollars.

5 (3) In lieu of the charge determined pursuant to subsection (2) of  
6 this section, the election commissioner or county clerk may charge public  
7 power districts the fee for election costs set by section 70-610.

8 (4) In lieu of the charge determined pursuant to subsection (2) of  
9 this section, the election commissioner or county clerk may bill a  
10 political subdivision school districts directly for the costs of a  
11 special ~~an~~ election held under section 32-559 ~~10-703.01~~.

12 Sec. 77. Section 39-836, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 39-836 The question of issuing bonds shall first be submitted to the  
15 qualified electors of the county, township, precinct, city, or village at  
16 an election held in compliance with subsection (3) of section 32-559  
17 ~~either at a special election called for that purpose or at a general~~  
18 ~~election as provided in sections 39-837 to 39-841~~. If a majority of the  
19 votes cast at such election are in favor of the proposition to issue  
20 bonds, then such county, township, precinct, city, or village, as the  
21 case may be, shall issue its bonds in such amounts as specified in the  
22 notices of election, not exceeding three and five-tenths percent of the  
23 taxable valuation of such county, township, precinct, city, or village as  
24 shown by the last assessment prior to the vote authorizing the issuance  
25 of such bonds.

26 Sec. 78. Section 39-837, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 39-837 Whenever a petition, setting forth the amount of bonds asked  
29 to be voted, when the same shall become due, the rate of interest the  
30 bonds shall bear, whether payable annually or semiannually, and if to aid  
31 in the construction of a bridge, the name of the person, firm, or

1 corporation to whom the bonds are to be donated, the amount of work to be  
2 done on such bridge before the bonds shall be delivered, and signed by  
3 not less than twenty freeholders of the county, township, precinct, city,  
4 or village, which is to issue the bonds, shall be presented to the county  
5 board of the county which is to issue the bonds, or the county in which  
6 is located the township or precinct which is to issue the bonds, or the  
7 city council of the city which is to issue the bonds, or to the board of  
8 trustees of the village which is to issue the bonds, the county board,  
9 the city council, or the village board of trustees shall give notice and  
10 place the question on the ballot at an election held in compliance with  
11 subsection (3) of section 32-559 after the presentation of the petition ~~7~~  
12 ~~upon the petitioners' giving bond, to be approved by them, conditioned~~  
13 ~~for the payment of the expenses of a special election in the event the~~  
14 ~~proposition to be submitted shall not receive the requisite number of~~  
15 ~~votes for its adoption, give notice and call a special election in the~~  
16 ~~county, township, precinct, city or village.~~

17 Sec. 79. Section 39-838, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19 39-838 The notice required by section 39-837 shall contain the  
20 conditions upon which bonds are to be issued and which are required by  
21 section 39-837 to be set forth in the petition, and shall be published  
22 for at least thirty days prior to such election in a some newspaper  
23 published in such county, township, precinct, city, or village, if any  
24 newspaper is published therein; and if no newspaper is published therein,  
25 such notice shall be published by posting notice at the courthouse door  
26 in the county and in every voting precinct in the county. In case of a  
27 township, precinct, city, or village election, such notice, where there  
28 is no newspaper published therein, shall be published by posting the  
29 notice in at least four public places in each township, precinct, city,  
30 or village for at least thirty days next preceding the day of holding  
31 such election. ~~The election in all other respects shall be governed by~~

1 ~~and conform to the laws regulating general elections.~~

2       Sec. 80. Section 39-840, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4       39-840 At any election held pursuant to section 39-838 ~~or 39-839~~,  
5 the ballot used shall be substantially in the following form:

6       Shall (here enter name of county, township, precinct, city, or  
7 village it is proposed shall vote bonds) issue bonds in the sum of (here  
8 insert the amount) dollars, to construct or aid in the construction of,  
9 as the case may be, a highway bridge (and if to aid in the construction,  
10 insert the name of the persons, firm, or corporation to whom the said  
11 bonds are to be donated) and to levy a tax for payment of the principal  
12 and interest.

13       Yes.....No.....

14       Sec. 81. Section 39-841, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16       39-841 If at any election held pursuant to section 39-838 ~~or 39-839~~  
17 the proposition to issue bonds receives the requisite number of votes for  
18 its adoption as provided in section 39-836, the county board, city  
19 council, or village board of ~~village~~ trustees shall cause the petition,  
20 the notice of election, and the result of the vote to be recorded in the  
21 proper records of the county, city, or village. Thereupon such bonds  
22 shall be prepared and issued in accordance with the petition and notice  
23 of election and shall be signed and executed by the officers by law  
24 authorized to sign and execute bonds issued by a county, township,  
25 precinct, or village. The bonds when issued by the county board of any  
26 county shall be registered in the office of the county clerk of such  
27 county; and when issued by a city or village, they shall be registered in  
28 the office of the clerk of such city or village. After being so  
29 registered, the bonds shall be delivered to the person, firm, or  
30 corporation named in the petition upon their compliance with the terms  
31 and conditions upon which the bonds were voted.

1           Sec. 82. Section 46-151, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           46-151 The cost and expense of purchasing and acquiring property and  
4 constructing the works and improvements provided for in the Irrigation  
5 District Act shall be wholly paid out of the construction fund, or in the  
6 bonds of the irrigation district at their par value, after having first  
7 advertised the same for sale as provided in section 46-1,100, and having  
8 received no bids therefor of ninety-five percent or upwards of their face  
9 value. In case such bonds or the money raised by their sale is  
10 insufficient for the purposes for which the bonds were issued, additional  
11 bonds may be issued, after submission of the question at an election held  
12 in compliance with subsection (3) of section 32-559 ~~a general or special~~  
13 ~~election to the electors of the district~~. In case of the issuance of  
14 additional bonds, the lien for taxes for the payment of the interest and  
15 principal of such issue shall be a subsequent lien to any prior bond  
16 issue. However, ~~the provisions of~~ this section shall not apply where the  
17 cost and expense of purchasing and acquiring property and constructing  
18 the works and improvements provided for in the Irrigation District Act  
19 are covered by contract between the district and the United States. In  
20 lieu of the issuance of additional bonds, the board of directors may  
21 provide for the completion of the irrigation system of the district by  
22 the levy of an assessment therefor in the same manner in which levy of an  
23 assessment is made for the other purposes provided in the Irrigation  
24 District Act.

25           Sec. 83. Section 46-162, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27           46-162 The secretary of the board of directors shall cause notice of  
28 the filing of such petition to be given and published in the same manner  
29 and for the same time that notices of ~~special~~ elections for the issuance  
30 of bonds are required by section 46-194 to be published. The notice shall  
31 state the filing of such petition and the names of the petitioner, a

1 description of the lands mentioned in the petition, and the prayers of  
2 the petition; and it shall notify all persons interested, or that may be  
3 affected by such change of the boundaries of the district, to appear at  
4 the office of the board at a time named in the notice, and show cause, in  
5 writing, if any they have, why the change in the boundaries of the  
6 district as proposed in the petition should not be made. The time to be  
7 specified in the notice at which they shall be required to show cause  
8 shall be the regular meeting of the board next after the expiration of  
9 the time for the publication of the notice. The petitioner shall advance  
10 to the secretary sufficient money to pay the estimated cost of all  
11 proceedings under sections 46-161 to 46-173.

12       Sec. 84. Section 46-167, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14       46-167 Upon the adoption of the resolution mentioned in section  
15 46-166, the board shall order that an election be held within the  
16 district to determine whether the boundaries of the district shall be  
17 changed as mentioned in the resolution, and shall fix the time at which  
18 such election shall be held, and cause notice thereof to be given and  
19 posted and published, and such election shall be held and conducted, the  
20 returns thereof shall be made and canvassed, and the result of the  
21 election ascertained and declared, and all things pertaining thereto  
22 conducted in the manner prescribed by section 46-194 in case of an a  
23 ~~special~~ election to determine whether bonds of an irrigation district  
24 shall be issued. The ballots cast at the election shall have the words  
25 For change of boundary, or Against change of boundary, or words  
26 equivalent thereto. The notice of election shall describe the boundaries  
27 in such manner and terms that it can be readily traced. If a ; ~~Provided,~~  
28 ~~that in case~~ contract has been made between the district and the United  
29 States as provided in section 46-126 or 46-156, no change shall be made  
30 in the boundaries of the district and the board shall make no order  
31 changing the boundaries of the district until the Secretary of the



1 Interior shall assent thereto in writing and such assent be filed with  
2 the board of directors.

3 Sec. 85. Section 46-194, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 46-194 Upon receiving the report, the board of directors shall  
6 proceed to determine the amount of money necessary to be raised, and  
7 shall immediately thereupon cause the issue to be placed on the ballot at  
8 an election held in compliance with subsection (3) of section 32-559 ~~call~~  
9 ~~a special election~~, at which shall be submitted to the electors of such  
10 district possessing the qualifications prescribed by section 46-102, the  
11 question of whether or not the bonds of such district shall be issued and  
12 the amount so determined. Such ~~;~~ ~~Provided, such~~ bonds shall not be issued  
13 for more than the actual estimated cost of such ditches, the purchase  
14 price of ditches, the cost of construction work, all as contained in its  
15 general plan of operation, as well as the first year's interest upon such  
16 bond issue. Notice of such election must be given by posting notice in  
17 three public places in each election precinct in the district for at  
18 least twenty days, and also by publication of such notice in some  
19 newspaper published in the county where the office of the board of  
20 directors of such district is required to be kept, once a week for at  
21 least three successive weeks. Such notice must specify the time of  
22 holding the election and ~~,~~ the amount of bonds proposed to be issued.  
23 No ~~,~~ ~~and the election must be held, and the result thereof determined and~~  
24 ~~declared in all respects as nearly as practicable in conformity with the~~  
25 ~~provisions of sections 46-111 to 46-118 governing the election of~~  
26 ~~officers;~~ ~~Provided, no~~ informalities in conducting such an election shall  
27 invalidate the same if the election shall have been otherwise fairly  
28 conducted. At such election, the ballots shall contain the words,  
29 Bonds ..... Yes, or Bonds ..... No, or words equivalent thereto.

30 Sec. 86. Section 46-198, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           46-198 The secretary shall keep a record of the bonds sold, their  
2 number, date of sale, the prices received, and the name of the purchaser.  
3 Such district, by a majority vote, may provide and authorize the payment  
4 of interest on any or all due and unpaid interest coupons attached to  
5 valid and outstanding bonds of such district heretofore or hereafter  
6 issued and sold, from the date of registration of such interest coupons  
7 for payment or if previously registered, then from the date of such  
8 election to pay such interest, until paid. Such question may be submitted  
9 at an election held in compliance with subsection (3) of section 32-559.  
10 ~~The question on the ballot any general or special election of the~~  
11 ~~district by ballot, which~~ shall generally describe the bonds to which  
12 such coupons are attached upon which such interest is to be paid, by  
13 number, series, and date of issue, and the question ~~such ballots~~ shall be  
14 in substantially the following form: For the payment of interest on  
15 coupons attached to bonds numbered ... series ... dated ... at ...  
16 percent per annum. Yes .... ( ), No ..... ( ). ~~If Such election shall be~~  
17 ~~governed by the laws in force relating to bond elections in such~~  
18 ~~districts, and if~~ a majority of the ballots cast on such proposition  
19 shall be in favor thereof, the board of directors shall declare the same  
20 adopted, and the funds to pay such interest shall be estimated and  
21 included in the levy for the bond fund of such irrigation district as  
22 provided by law. Thereafter, upon the presentation of any bond with  
23 coupons attached, or any detached coupons of such bonds, upon which  
24 interest is payable under the provisions of this section, the treasurer  
25 shall stamp or write on such coupons "bears interest at ... percent per  
26 annum from the registration for payment (or if previously registered for  
27 payment, then from date of election to pay interest).

28           .....

29           County Treasurer."

30           Payment of such coupon shall include the payment of the interest  
31 accruing under this section.

1           Sec. 87. Section 46-1,104, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           46-1,104 The court shall fix the time for the hearing of the  
4 petition, and shall order the clerk of the court to give and publish a  
5 notice of the filing of the petition. The notice shall be given and  
6 published in the same manner and for the same length of time that the  
7 notice of an a special election provided for by law to determine whether  
8 the bonds of the district shall be issued is required to be given and  
9 published. The notice shall state the time and place fixed for the  
10 hearing of the petition and prayer of the petition, and that any person  
11 interested in the organization of the district, or in the proceedings for  
12 the issue or sale of the bonds, may, on or before the day fixed for the  
13 hearing of the petition, move to dismiss the petition or answer thereto.  
14 The petition may be referred to and described in the notice as the  
15 petition of ..... (giving its name), praying that the  
16 proceedings for the issue and sale of such bonds of such district may be  
17 examined, approved, and confirmed by the court.

18           Sec. 88. Section 46-1,113, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20           46-1,113 No bonds shall be issued or contract entered into under ~~the~~  
21 ~~provisions of~~ section 46-1,112 unless the same shall be authorized by a  
22 majority vote of the electors of such district at an election held in  
23 compliance with subsection (3) of section 32-559 ~~any general or special~~  
24 ~~election held in such district~~. Such election shall be held pursuant to  
25 resolution of the board of directors calling the same, and the provisions  
26 of law governing the holding of elections to vote bonds in irrigation  
27 districts are hereby made applicable to elections held under this  
28 section.

29           Sec. 89. Section 46-1,122, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31           46-1,122 The board of directors shall then cause the issue to be

1 placed on the ballot at an election held in compliance with subsection  
2 (3) of section 32-559 call a special election. Notice of such election  
3 shall be given by posting notice in three public places in each election  
4 precinct in the district for at least twenty days and also by publication  
5 of such notice in some newspaper published in the county where the office  
6 of the board of directors of such district is required to be kept, once a  
7 week for at least three successive weeks. Such notice must specify the  
8 time of holding the election and that the purpose of the election is to  
9 decide for or against the approval of a resolution of the board of  
10 directors providing for the issuance of bonds, stating the principal  
11 amount, in place of existing indebtedness of the district. No The  
12 ~~election must be held and the result thereof determined and declared in~~  
13 ~~all respects as nearly as practicable in conformity with the provisions~~  
14 ~~of sections 46-109 to 46-115 governing the election of officers;~~  
15 ~~Provided, no~~ informalities in conducting such election shall invalidate  
16 the same if the election shall have been otherwise fairly conducted. At  
17 such election the ballot shall contain the words Bond  
18 Resolution ..... Yes, and Bond Resolution ..... No, or words  
19 equivalent thereto. If a majority of the votes cast are Bond  
20 Resolution ..... Yes, the resolution adopted by the board of  
21 directors shall become effective, and the board shall then be authorized  
22 to pass such supplemental resolutions and do such acts and things not  
23 inconsistent with this section and the resolution as may be necessary or  
24 convenient to carry out the provisions of the resolution.

25       Sec. 90. Section 46-305, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27       46-305 Upon the filing of the data and certificates with the board  
28 of directors of the district, the board of directors and the other proper  
29 officers of the district shall submit the proposed plan and project to  
30 the qualified electors of the district for their approval or rejection,  
31 at an election held in compliance with subsection (3) of section 32-559 a

1 ~~general election or at a special election called for that purpose,~~ the  
2 submission of proposition and all matters pertaining to such election to  
3 conform, including notice of election, as nearly as may be, and except as  
4 otherwise expressly provided in sections 46-301 to 46-315, to the  
5 provisions of law governing elections upon propositions for the issuance  
6 of bonds of the district. The report of the Department of Natural  
7 Resources and all other data and information on file with the board of  
8 directors or the officers of the district shall be subject to inspection  
9 at all reasonable business hours by any elector of the district, or other  
10 interested persons, for the entire period during which notice of the  
11 election shall be published. Such question and proposition shall be thus  
12 submitted by ballots upon which shall appear, in a clear, fair, and  
13 concise manner, a statement of the nature and description of the proposed  
14 project, and, if such proposition includes the issuance of bonds of the  
15 district, there shall also appear upon the ballots a general description  
16 of such bonds, including principal amount, rate of interest and when  
17 payable, date of issuance, and date of maturity. At the bottom of the  
18 ballots substantially the following form shall appear:

19       FOR the adoption of the foregoing plan and project (and issuance of  
20 bonds of the district).

21       AGAINST the adoption of the foregoing plan and project (and the  
22 issuance of bonds of the district).

23       If a majority of the ballots cast on such proposition are in favor  
24 thereof, the board of directors shall declare the same adopted, and the  
25 board of directors of the district shall proceed forthwith to put such  
26 plan and project into effect, including the issuance of bonds of the  
27 district if included in the proposition submitted at the election, the  
28 levy and collection of taxes and assessments to pay such bonds and  
29 interest thereon, and the execution of all contracts proper or incident  
30 to the consummation of such plan and project.

31       Sec. 91. Section 46-312, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 46-312 If at any time after the initial acquisition or establishment  
3 by any irrigation district of an electric light and power plant, lines,  
4 or systems the Department of Natural Resources deems it to be practicable  
5 and expedient that additional plants, lines, or systems, or extensions or  
6 improvements of the existing electric light and power plant, lines, or  
7 systems, should be made by the district, and if the cost of such  
8 additions and extensions cannot be made or provided for by the  
9 application of unused funds derived from the operation of the existing  
10 electric light and power plant, lines, or systems or by the pledge or  
11 assignment of future net revenue as in sections 46-301 to 46-315, then  
12 the board of directors may, and on the petition of not less than twenty-  
13 five percent of the qualified electors of the district shall, submit to  
14 the electors of the district at an election held in compliance with  
15 subsection (3) of section 32-559 ~~any general election or at any special~~  
16 ~~election called for the purpose~~, the question and proposition of making  
17 such improvements, additions, or extensions and the issuance of bonds of  
18 the district to pay the cost thereof. A statement of the department with  
19 reference to the expediency and feasibility of such proposed extension  
20 and addition shall be made by such department to the irrigation district  
21 whenever requested by the board of directors of such district. Such  
22 election shall be held and the result thereof determined and declared in  
23 conformity with the provisions of law governing elections upon the  
24 proposition of the issuance of bonds of the district. Complete plans and  
25 a description of the proposed additions, improvements, changes, or  
26 extensions shall be prepared and kept on file in the main office of the  
27 district or of the board of the district, subject to inspection by any  
28 elector or other interested person, at all reasonable business hours  
29 during the period of publication of notice of such election. The ballots  
30 at such election shall conform, as nearly as practicable, with the  
31 requirements of section 46-305.

1           Sec. 92. Section 46-564, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           46-564 Whenever the board incorporated under the Reclamation Act  
4 ~~sections 46-501 to 46-573~~ shall, by resolution adopted by a majority of  
5 the ~~said~~ board, determine that the interests of the said district and the  
6 public interest or necessity demand the acquisition, construction, or  
7 completion of any source of water supply, waterworks, or other  
8 improvements or facilities, or the making of any contract with the United  
9 States or other persons or corporations, to carry out the objects or  
10 purposes of the said district, wherein the indebtedness or obligation  
11 shall be created, to satisfy which shall require a greater expenditure  
12 than the ordinary annual income and revenue of the district shall permit,  
13 the board shall order the submission of the proposition of incurring such  
14 obligation or bonded or other indebtedness for the purposes set forth in  
15 said resolution, to the qualified electors of the district at an election  
16 held in compliance with subsection (3) of section 32-559 ~~for that~~  
17 ~~purpose. Any election held for the purpose of submitting any proposition~~  
18 ~~or propositions of incurring such obligation or indebtedness may be held~~  
19 ~~separately, or may be consolidated or held concurrently with any other~~  
20 ~~election authorized by law at which such qualified electors of the~~  
21 ~~district shall be entitled to vote.~~ The declaration of public interest or  
22 necessity herein required and the provision for the holding of such  
23 election may be included within one and the same resolution, which  
24 resolution, in addition to such declaration of public interest or  
25 necessity shall recite the objects and purposes for which the  
26 indebtedness is proposed to be incurred, the estimated cost of the works  
27 or improvements, as the case may be, the amount of principal of the  
28 indebtedness to be incurred therefor, and the maximum rate of interest to  
29 be paid on such indebtedness. Such resolution shall also fix the date  
30 upon which such issue shall be placed on the ballot ~~election shall be~~  
31 ~~held and the manner of holding the same and the method of voting for or~~

1 against the incurring of the proposed indebtedness. ~~Such resolution shall~~  
2 ~~also fix the compensation to be paid the officers of the election and~~  
3 ~~shall designate the precincts and polling places and shall appoint for~~  
4 ~~each polling place, from each precinct from the electors thereof, the~~  
5 ~~officers of such election, which officers shall consist of three judges,~~  
6 ~~one of whom shall act as clerk, who shall constitute a board of election~~  
7 ~~for each polling place. The description of precincts may be made by~~  
8 ~~reference to any order or orders of the county board of the county or~~  
9 ~~counties in which the district or any part thereof is situated, or by~~  
10 ~~reference to any previous order, or resolution of the board or by~~  
11 ~~detailed description of such precincts. Precincts established by the~~  
12 ~~boards of the various counties may be consolidated for special elections~~  
13 ~~held hereunder. In the event any such election shall be called to be held~~  
14 ~~concurrently with any other election or shall be consolidated therewith,~~  
15 ~~the resolution calling the election hereunder need not designate~~  
16 ~~precincts or polling places or the names of officers of election, but~~  
17 ~~shall contain reference to the act or order calling such other election~~  
18 ~~and fixing the precincts and polling places and appointing election~~  
19 ~~officers therefrom.~~

20       Sec. 93. Section 46-565, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22       46-565 A ~~The resolution adopted under provided in~~ section 46-564  
23 shall be published once a week for two consecutive weeks, the last  
24 publication of which shall be at least ten days prior to the date set for  
25 the ~~said~~ election, in a newspaper of general circulation printed and  
26 published within the district, ~~and no other or further notice of such~~  
27 ~~election or publication of the names of election officers or of the~~  
28 ~~precincts or polling places need be given or made.~~

29       Sec. 94. Section 46-566, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31       46-566 The returns of an election held under section 46-564



1 ~~respective election boards shall conduct the election in their respective~~  
2 ~~precincts in the manner prescribed by law for the holding of general~~  
3 ~~elections, and shall make their returns to the secretary of the district.~~  
4 ~~At any regular or special meeting of the board held not earlier than five~~  
5 ~~days following the date of such election, the returns thereof shall be~~  
6 ~~canvassed and the results thereof declared. In the event that any~~  
7 ~~election held hereunder shall be consolidated with any primary or general~~  
8 ~~election, the returns thereof shall be made and canvassed by the at the~~  
9 ~~time and in the manner provided by law for the canvass of the returns of~~  
10 ~~such primary or general election. It shall be the duty of such canvassing~~  
11 ~~body or bodies which shall to promptly certify and transmit to the board~~  
12 ~~a statement of the result of the vote upon the proposition submitted~~  
13 ~~hereunder. Upon receipt of such certificate, it shall be the duty of the~~  
14 ~~board to tabulate and declare the results of the election held hereunder.~~

15       Sec. 95. Section 47-302, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17       47-302 (1) The county board of such county, and the mayor and  
18 council or legislative authorities of such incorporated city located  
19 within the county, are hereby authorized and empowered to unite in the  
20 construction and maintenance of a jail, and to acquire land by purchase,  
21 condemnation, or otherwise for farm or other purposes for the employment  
22 of such prisoners. The procedure to condemn property shall be exercised  
23 in the manner set forth in sections 76-704 to 76-724.

24       (2) Whenever such county and city may agree upon the location and  
25 specifications of the jail and land, they may each proceed to issue  
26 bonds, levy taxes, and do all other necessary acts to erect a jail  
27 building and to purchase land and erect buildings thereon, all to be  
28 owned jointly by both such county and city ~~aforsaid~~. Any such city shall  
29 have power to borrow money and pledge the credit and property thereof on  
30 its negotiable bonds or otherwise, for the purpose of paying for its  
31 portion of the cost of any such land, jail, or both, except that neither

1 the county nor the city shall make any contracts or spend any funds  
2 toward carrying out the purposes specified, until authority for action by  
3 both shall have been obtained.

4 (3) When required by law, the question involved in the  
5 appropriations for the jail and the purchase of the land shall be  
6 submitted to a vote of the people of the county or city at an election  
7 held in compliance with subsection (3) of section 32-559.

8 Sec. 96. Section 47-304, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 47-304 The county board of such county is authorized and empowered  
11 to construct and maintain a jail and purchase land for farm or other  
12 purposes for the employment of prisoners as ~~hereinbefore~~ provided in  
13 section 47-302. Such county may proceed in the manner provided by law for  
14 the erection of public buildings and the purchase of public property and  
15 issue bonds, levy taxes, secure land, and do all other necessary acts to  
16 erect a jail building and to acquire land by purchase, condemnation, or  
17 otherwise, and erect buildings thereon. The procedure to condemn property  
18 shall be exercised in the manner set forth in sections 76-704 to 76-724.  
19 When required by law, the question involved in the appropriation for such  
20 jail and the purchase of such land shall be submitted to a vote of the  
21 people of the county at an election held in compliance with subsection  
22 (3) of section 32-559.

23 Sec. 97. Section 57-106, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 57-106 The county board of each county in this state is hereby  
26 authorized and required to submit to the legal voters thereof at an  
27 election held in compliance with subsection (3) of section 32-559, on  
28 presentation of a petition of twenty resident freeholders of the county,  
29 the proposition to issue bonds, not exceeding twenty thousand dollars,  
30 the proceeds of which shall be applied to defray the expenses of boring  
31 and prospecting for coal in the county under the direction of the county

1 board thereof. ~~Such ; and such~~ board is hereby authorized to issue the  
2 bonds for such purposes if ~~, in case~~ the vote shall be favorable to the  
3 proposition; ~~Provided, however, the county board may, in its discretion,~~  
4 ~~refuse to submit such inquiry to a vote of the people until the next~~  
5 ~~general election after the presentation of such petition.~~

6 Sec. 98. Section 57-107, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 57-107 So far as applicable, sections 10-401 to 10-405 shall govern  
9 the proceedings to submit such proposition at an election held in  
10 compliance with subsection (3) of section 32-559, issue bonds, and  
11 provide for payment of the same, except that ; ~~Provided~~, section 57-106  
12 shall not apply to the counties of Burt, Washington, and Sarpy.

13 Sec. 99. Section 71-1622, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 71-1622 Any health district organized pursuant to sections 71-1601  
16 to 71-1625 may not borrow money and issue bonds therefor unless the  
17 issuance of the bonds has been submitted to the vote of the people of the  
18 district at an election held in compliance with subsection (3) of section  
19 32-559 ~~a regular or special election~~ and has been approved by a majority  
20 of the electors voting on the proposition, or an emergency has been  
21 declared, as provided in section 71-1621, and their issuance has been  
22 approved by the county board, in addition to the health board. In the  
23 event either of these two conditions has been met and bonds are issued,  
24 they shall not run for longer than fifteen years, shall bear interest,  
25 and shall provide for optional payment in whole or in part on or after  
26 five years from the date of issuance thereof.

27 Sec. 100. Section 71-1629, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 71-1629 (1) The county board of a county which has established a  
30 county or city-county health department may (a) incur the expenses  
31 necessary for the establishment and maintenance of such health department

1 and (b) appropriate and use any unused funds in the general fund  
2 belonging to the county for the purposes set forth in sections 71-1626 to  
3 71-1636.

4 (2) An annual tax to meet and pay the expenses necessary for the  
5 establishment and maintenance of a county or city-county health  
6 department may be levied and collected (a) by the county board of a  
7 county which has a population of thirty thousand inhabitants or more or  
8 (b) by the county board of a county which has a population of less than  
9 thirty thousand if the county board has put the proposition of having  
10 such a tax to the electors of the county at an election held in  
11 compliance with subsection (3) of section 32-559 and imposition of the  
12 tax has been approved by a majority of electors voting on the  
13 proposition. ~~The election shall be called, proclaimed, held, conducted,~~  
14 ~~and canvassed in the manner of general or special elections held for the~~  
15 ~~submission of propositions to the voters of a county as provided in~~  
16 ~~sections 23-126 and 23-128.~~

17 Sec. 101. Section 71-1638, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19 71-1638 Whenever petitions signed by twenty-five percent of the  
20 electors of a ~~city,~~ county, city, or village shall be presented to the  
21 county board, city council, or village board of ~~or board of supervisors,~~  
22 ~~commissioners,~~ or trustees praying for the submission of the question of  
23 making a levy to provide for salary and expenses of a visiting community  
24 nurse, a home health nurse, or a home health agency and stating the  
25 amount of the levy and the period of years in which the same shall be  
26 made, it shall be the duty of such county board, city council, or village  
27 board of ~~or board of supervisors, commissioners,~~ or trustees to submit  
28 the question to a vote of the people at an election held in compliance  
29 with subsection (3) of section 32-559 ~~a regular or special election~~  
30 ~~called for that purpose. If the question is submitted at a special~~  
31 ~~election, three weeks' notice of such special election shall be given by~~

1 ~~publication in some newspaper of general circulation. Such notice shall~~  
2 ~~be published three consecutive weeks if the election is in a city or~~  
3 ~~village or, if in a village and no paper is published in such village,~~  
4 ~~then the notice shall be posted in three of the most public places in the~~  
5 ~~village.~~ If a majority of the votes cast at such election on the question  
6 are in favor of the levy, then the regularly constituted authorities of  
7 the ~~city,~~ county, city, or village shall include the same in the estimate  
8 for expenses for each year during the period for which adopted, unless  
9 the same shall be revoked. The tax shall be levied and collected in the  
10 same manner as other taxes are levied and collected. The levy shall be  
11 subject to section 77-3443.

12       Sec. 102. Section 72-2309, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14       72-2309 (1) In addition to any other borrowing powers provided for  
15 by law, a qualified public agency may issue its negotiable bonds subject  
16 to the terms and conditions set forth in the Public Facilities  
17 Construction and Finance Act to any joint entity as defined in section  
18 13-803 or to any joint public agency as defined in section 13-2503 in  
19 connection with any joint project which is to be owned, operated, or  
20 financed by the joint entity or joint public agency for the benefit of  
21 the qualified public agency. The bonds may be issued only if the second-  
22 largest participant in the joint project has a financial contribution in  
23 the joint project of at least twenty-five percent of the debt service. No  
24 bonds shall be issued on or after April 18, 2018, until the question has  
25 been submitted to the qualified electors of each participating qualified  
26 public agency at an election called for that purpose as provided in this  
27 section and, within each participating qualified public agency, a  
28 majority of the qualified electors voting on the question within the  
29 participating qualified public agency voted in favor of issuing the same.

30       (2) Each participating qualified public agency shall give notice of  
31 the election at least fifty days prior to the election. The question of

1 issuing bonds ~~shall~~ may be submitted at an election held in compliance  
2 with subsection (3) of section 32-559 ~~the statewide primary or general~~  
3 ~~election~~. The election shall be conducted in accordance with the Election  
4 Act.

5 (3) The question of bond issues, when defeated, shall not be  
6 resubmitted in substance for a period of six months from and after the  
7 date of such election.

8 Sec. 103. Section 74-1427, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 74-1427 (1) If the governing body of a political subdivision  
11 determines that it is necessary or beneficial for the vitality of such  
12 political subdivision to expend local tax funds for rehabilitation or  
13 improvement of a light-density rail line or rail facility construction,  
14 including the issuance of bonds, the governing body shall by resolution  
15 place the proposition for such expenditure or bond issue on the ~~general~~  
16 ~~or primary election~~ ballot at an election held in compliance with  
17 subsection (3) of section 32-559 ~~or in odd-numbered years only call for a~~  
18 ~~special election in such political subdivision~~ for the purpose of  
19 approving such expenditure of local tax funds.

20 (2) The resolution calling for the election and the election notice  
21 shall show the proposed purpose for which such local tax funds will be  
22 expended and the amount of money sought.

23 (3) Notice of the election shall state the date the election is to  
24 be held and the hours the polls will be open. Such notice shall be  
25 published in a newspaper that is published in or of general circulation  
26 in such political subdivision at least once each week for three weeks  
27 prior to such election. If no such newspaper exists, notice shall be  
28 posted in at least three public places in the political subdivision for  
29 at least three weeks prior to such election.

30 (4) The proposition appearing on the ballot in any election shall  
31 state the purpose for which such local tax funds will be spent, the

1 amount of local tax funds to be so expended, and the source from which  
2 the revenue will be raised. Such proposition shall be adopted if approved  
3 by a majority of those voting in such election.

4 ~~(5) If a special election is called, the governing body shall~~  
5 ~~prescribe the form of the ballot to be used.~~

6 (5) ~~(6)~~ For purposes of this section:

7 (a) Facility means the track, ties, roadbed, and related structures,  
8 including terminals, team tracks and appurtenances, bridges, tunnels, and  
9 other structures used or usable for rail service operations;

10 (b) Light-density rail line means any rail line classified as a  
11 light-density line by the United States Department of Transportation;

12 (c) Rail facility construction means the construction of rail or  
13 rail-related facilities, including new connections between two or more  
14 existing lines, intermodal freight terminals, sidings, and relocation of  
15 existing lines, for the purpose of improving the quality and efficiency  
16 of rail freight service; and

17 (d) Rehabilitation or improvement means replacing, repairing, or  
18 upgrading, to the extent necessary to permit adequate and efficient rail  
19 freight service, facilities needed to provide service on a rail line.

20 Sec. 104. Section 77-27,142.01, Reissue Revised Statutes of  
21 Nebraska, is amended to read:

22 77-27,142.01 (1) The governing body of any incorporated municipality  
23 may submit the question of changing any terms and conditions of a sales  
24 and use tax previously authorized under section 77-27,142. Except as  
25 otherwise provided by section 77-27,142, the question of modification  
26 shall be submitted to the voters at an election held in compliance with  
27 subsection (3) of section 32-559 ~~any primary or general election or at a~~  
28 ~~special election~~ if the governing body submits a certified copy of the  
29 resolution proposing modification to the election commissioner or county  
30 clerk within the time prior to the ~~primary, general, or special~~ election  
31 prescribed in section 77-27,142.02.

1 (2) If the change imposes a sales and use tax at a rate greater than  
2 one and one-half percent or increases the sales and use tax to a rate  
3 greater than one and one-half percent, the question shall include, but  
4 not be limited to:

5 (a) The percentage increase of one-quarter percent or one-half  
6 percent in the sales and use tax rate;

7 (b) A list of reductions or elimination of other taxes or fees, if  
8 any;

9 (c) A description of the projects to be funded, in whole or in part,  
10 from the revenue collected, along with any savings or efficiencies  
11 resulting from the projects;

12 (d) The year or years within which the revenue will be collected  
13 and, if bonds will be issued with some or all of the revenue pledged for  
14 payment of such bonds, a statement that the revenue will be collected  
15 until the payment in full of such bonds and any refunding bonds; and

16 (e)(i) The percentage of revenue collected to be used for the  
17 purposes of the interlocal agreement or joint public agency agreement as  
18 provided in subdivision (2)(b)(i) or subsection (3) of section 77-27,142;  
19 (ii) a statement of the overall purpose of the agreement which is the  
20 long-term development of unified governance of public infrastructure  
21 projects, if applicable; and (iii) the name of any other political  
22 subdivision which is a party to the agreement.

23 This subsection does not apply to the first one and one-half percent  
24 of a sales and use tax imposed by a municipality.

25 Sec. 105. Section 77-27,142.02, Reissue Revised Statutes of  
26 Nebraska, is amended to read:

27 77-27,142.02 Except as otherwise provided by subsection (2) of  
28 section 77-27,142, the power granted by section 77-27,142 shall not be  
29 exercised unless and until the question has been submitted at an election  
30 held in compliance with subsection (3) of section 32-559 a primary,  
31 general, or special election held within the incorporated municipality



1 and in which all qualified electors shall be entitled to vote on such  
2 question. The officials of the incorporated municipality shall order the  
3 submission of the question by submitting a certified copy of the  
4 resolution proposing the tax to the election commissioner or county clerk  
5 by March 1 for a primary election, by September 1 for a general election,  
6 or at least fifty days before a special election. Except as otherwise  
7 provided by subsection (2) of section 77-27,142.01, the question may  
8 include any terms and conditions set forth in the resolution proposing  
9 the tax, such as a termination date or the specific project or program  
10 for which the revenue received from such tax will be allocated, and shall  
11 include the following language: Shall the governing body of the  
12 incorporated municipality impose a sales and use tax upon the same  
13 transactions within such municipality on which the State of Nebraska is  
14 authorized to impose a tax? If a majority of the votes cast upon such  
15 question shall be in favor of such tax, then the governing body of such  
16 incorporated municipality shall be empowered as provided by section  
17 77-27,142 and shall forthwith proceed to impose a tax pursuant to the  
18 Local Option Revenue Act. If a majority of those voting on the question  
19 shall be opposed to such tax, then the governing body of the incorporated  
20 municipality shall not impose such a tax.

21 Sec. 106. Section 77-27,142.03, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23 77-27,142.03 (1) If the qualified electors of any municipality,  
24 equal in number to at least ten percent of the votes cast at the last  
25 preceding municipal election, petition the governing body to submit the  
26 question at least seventy-five days before the next statewide primary  
27 or ~~general, or special~~ election, the governing body shall submit the  
28 question at the next statewide primary or ~~general, or special~~ election.

29 (2) The question of imposing a sales and use tax which has been  
30 submitted to the electors and failed shall not be submitted to the  
31 electors of an incorporated municipality again until twenty-three months

1 after such failure.

2 Sec. 107. Section 77-3444, Revised Statutes Cumulative Supplement,  
3 2022, is amended to read:

4 77-3444 (1) A political subdivision may exceed the limits provided  
5 in section 77-3442 or a final levy allocation determination as provided  
6 in section 77-3443 by an amount not to exceed a maximum levy approved by  
7 a majority of registered voters voting on the issue in an election held  
8 in compliance with subsection (3) of section 32-559 ~~a primary, general,~~  
9 ~~or special election~~ at which the issue is placed before the registered  
10 voters. A vote to exceed the limits provided in section 77-3442 or a  
11 final levy allocation as provided in section 77-3443 must be approved  
12 prior to October 10 of the fiscal year which is to be the first to exceed  
13 the limits or final levy allocation. The governing body of the political  
14 subdivision may call for the submission of the issue to the voters (a) by  
15 passing a resolution calling for exceeding the limits or final levy  
16 allocation by a vote of at least two-thirds of the members of the  
17 governing body and delivering a copy of the resolution to the county  
18 clerk or election commissioner of every county which contains all or part  
19 of the political subdivision or (b) upon receipt of a petition by the  
20 election commissioner or county clerk ~~or election commissioner~~ of every  
21 county containing all or part of the political subdivision requesting an  
22 election signed by at least five percent of the registered voters  
23 residing in the political subdivision. The resolution or petition shall  
24 include the amount of levy which would be imposed in excess of the limits  
25 provided in section 77-3442 or the final levy allocation as provided in  
26 section 77-3443 and the duration of the excess levy authority. The excess  
27 levy authority shall not have a duration greater than five years. Any  
28 ~~resolution or petition calling for a special election shall be filed with~~  
29 ~~the county clerk or election commissioner on or before the fifth Friday~~  
30 ~~prior to the election, and the time of publication and providing a copy~~  
31 ~~of the notice of election required in section 32-802 shall be no later~~

1 ~~than twenty days prior to the election.~~ The election commissioner or  
2 ~~county clerk or election commissioner~~ shall place the issue on the ballot  
3 at an election as called for in the resolution or petition which is at  
4 least thirty-one days after receipt of the resolution or petition. The  
5 election shall be held pursuant to the Election Act. For petitions filed  
6 with the county clerk or election commissioner on or after May 1, 1998,  
7 the petition shall be in the form as provided in sections 32-628 to  
8 32-631. Any excess levy authority approved under this section shall  
9 terminate pursuant to its terms, on a vote of the governing body of the  
10 political subdivision to terminate the authority to levy more than the  
11 limits, at the end of the fourth fiscal year following the first year in  
12 which the levy exceeded the limit or the final levy allocation, or as  
13 provided in subsection (4) of this section, whichever is earliest. A  
14 governing body may pass no more than one resolution calling for an  
15 election pursuant to this section during any one calendar year. Only one  
16 election may be held in any one calendar year pursuant to a petition  
17 initiated under this section.

18 (2) The ballot question may include any terms and conditions set  
19 forth in the resolution or petition and shall include the following:  
20 "Shall (name of political subdivision) be allowed to levy a property tax  
21 not to exceed ..... cents per one hundred dollars of taxable  
22 valuation in excess of the limits prescribed by law until fiscal  
23 year ..... for the purposes of (general operations; building  
24 construction, remodeling, or site acquisition; or both general operations  
25 and building construction, remodeling, or site acquisition)?" If a  
26 majority of the votes cast upon the ballot question are in favor of such  
27 tax, the county board shall authorize a tax in excess of the limits in  
28 section 77-3442 or the final levy allocation in section 77-3443 but such  
29 tax shall not exceed the amount stated in the ballot question. If a  
30 majority of those voting on the ballot question are opposed to such tax,  
31 the governing body of the political subdivision shall not impose such

1 tax.

2 (3) In lieu of the election procedures in subsection (1) of this  
3 section, any political subdivision subject to section 77-3443 and  
4 villages may approve a levy in excess of the limits in section 77-3442 or  
5 the final levy allocation provided in section 77-3443 for a period of one  
6 year at a meeting of the residents of the political subdivision or  
7 village, called after notice is published in a newspaper of general  
8 circulation in the political subdivision or village at least twenty days  
9 prior to the meeting. At least ten percent of the registered voters  
10 residing in the political subdivision or village shall constitute a  
11 quorum for purposes of taking action to exceed the limits or final levy  
12 allocation. A record shall be made of the registered voters residing in  
13 the political subdivision or village who are present at the meeting. The  
14 method of voting at the meeting shall protect the secrecy of the ballot.  
15 If a majority of the registered voters present at the meeting vote in  
16 favor of exceeding the limits or final levy allocation, a copy of the  
17 record of that action shall be forwarded to the county board prior to  
18 October 10 and the county board shall authorize a levy as approved by the  
19 residents for the year. If a majority of the registered voters present at  
20 the meeting vote against exceeding the limits or final allocation, the  
21 limit or allocation shall not be exceeded and the political subdivision  
22 shall have no power to call for an election under subsection (1) of this  
23 section.

24 (4) A political subdivision may rescind or modify a previously  
25 approved excess levy authority prior to its expiration by a majority of  
26 registered voters voting on the issue in an election held in compliance  
27 with subsection (3) of section 32-559 ~~a primary, general, or special~~  
28 ~~election~~ at which the issue is placed before the registered voters. A  
29 vote to rescind or modify must be approved prior to October 10 of the  
30 fiscal year for which it is to be effective. The governing body of the  
31 political subdivision may call for the submission of the issue to the

1 voters (a) by passing a resolution calling for the rescission or  
2 modification by a vote of at least two-thirds of the members of the  
3 governing body and delivering a copy of the resolution to the election  
4 commissioner or county clerk or ~~election commissioner~~ of every county  
5 which contains all or part of the political subdivision or (b) upon  
6 receipt of a petition by the election commissioner or county clerk or  
7 election commissioner of every county containing all or part of the  
8 political subdivision requesting an election signed by at least five  
9 percent of the registered voters residing in the political subdivision.  
10 The resolution or petition shall include the amount and the duration of  
11 the previously approved excess levy authority and a statement that either  
12 such excess levy authority will be rescinded or such excess levy  
13 authority will be modified. If the excess levy authority will be  
14 modified, the amount and duration of such modification shall be stated.  
15 The modification shall not have a duration greater than five years. The  
16 election commissioner or county clerk or ~~election commissioner~~ shall  
17 place the issue on the ballot at an election as called for in the  
18 resolution or petition which is at least thirty-one days after receipt of  
19 the resolution or petition, and the time of publication and providing a  
20 copy of the notice of election required in section 32-802 shall be no  
21 later than twenty days prior to the election. The election shall be held  
22 pursuant to the Election Act.

23 (5) For purposes of this section, when the political subdivision is  
24 a sanitary and improvement district, registered voter means a person  
25 qualified to vote as provided in section 31-735. Any election conducted  
26 under this section for a sanitary and improvement district shall be  
27 conducted and counted as provided in sections 31-735 to 31-735.06.

28 (6) For purposes of this section, when the political subdivision is  
29 a school district or a multiple-district school system, registered voter  
30 includes persons qualified to vote for the members of the school board of  
31 the school district which is voting to exceed the maximum levy limits

1 pursuant to this section.

2 Sec. 108. Section 79-1029, Revised Statutes Cumulative Supplement,  
3 2022, is amended to read:

4 79-1029 A school district may exceed the budget authority for the  
5 general fund budget of expenditures prescribed in section 79-1023 by an  
6 amount approved by a majority of legal voters voting on the issue at an  
7 election held in compliance with subsection (3) of section 32-559 a  
8 ~~primary, general, or special election called for such purpose~~ upon the  
9 recommendation of the board or upon the receipt by the election  
10 commissioner or county clerk or election commissioner of a petition  
11 requesting an election, signed by at least five percent of the legal  
12 voters of the district. The recommendation of the board or the petition  
13 of the legal voters shall include the amount by which the board would  
14 increase its general fund budget of expenditures for the ensuing school  
15 year over and above the budget authority for the general fund budget of  
16 expenditures prescribed in section 79-1023. ~~The county clerk or election~~  
17 ~~commissioner shall place the question on the primary or general election~~  
18 ~~ballot or call for a special election on the issue after the receipt of~~  
19 ~~such board recommendation or legal voter petition. The election shall be~~  
20 ~~held pursuant to the Election Act or section 77-3444, and all costs for a~~  
21 ~~special election shall be paid by the district.~~ A vote to exceed the  
22 budget authority for the general fund budget of expenditures prescribed  
23 in section 79-1023 may be approved on the same question as a vote to  
24 exceed the levy limits provided in section 77-3444.

25 Sec. 109. Section 79-1098, Revised Statutes Cumulative Supplement,  
26 2022, is amended to read:

27 79-1098 Whenever it is deemed necessary (1) to erect a schoolhouse  
28 or school building or an addition or additions and improvements to any  
29 existing schoolhouse or (2) to purchase equipment for such schoolhouse or  
30 school buildings, in any school district in this state the school board  
31 may and, upon petition of not less than one-fourth of the legal voters of

1 the school district, shall submit to the people of the school district at  
2 an election held in compliance with subsection (3) of section 32-559 the  
3 ~~next general election or special election~~ a proposition to vote a special  
4 annual tax for that purpose of not to exceed seventeen and five-tenths  
5 cents on each one hundred dollars upon the taxable value of all the  
6 taxable property in such district for a term of not to exceed ten years.  
7 Such special tax may be voted at any annual or special meeting of the  
8 district by fifty-five percent of the legal voters attending such  
9 meeting.

10 Sec. 110. Section 79-10,105, Reissue Revised Statutes of Nebraska,  
11 is amended to read:

12 79-10,105 The school board or board of education of any public  
13 school district may enter into a lease or lease-purchase agreement for  
14 the exclusive use of its individual jurisdiction for such buildings or  
15 equipment as the board determines necessary. Such lease or lease-purchase  
16 agreements may not exceed a period of seven years, except that lease-  
17 purchase agreements entered into as part of an energy financing contract  
18 pursuant to section 66-1065 may not exceed a period of thirty years. All  
19 payments pursuant to such leases shall be made from current building  
20 funds or general funds. No school district shall directly or indirectly  
21 issue bonds to fund any such lease-purchase plan for a capital  
22 construction project exceeding twenty-five thousand dollars in costs  
23 unless it first obtains approval at an election held in compliance with  
24 subsection (3) of section 32-559 ~~a favorable vote of the legal voters~~  
25 ~~pursuant to Chapter 10, article 7.~~ This section does not prevent the  
26 school board or board of education of any public school district from  
27 refinancing a lease or lease-purchase agreement without a vote of the  
28 legal voters for the purpose of lowering finance costs regardless of  
29 whether such agreement was entered into prior to July 9, 1988.

30 Sec. 111. Section 79-10,117, Revised Statutes Cumulative Supplement,  
31 2022, is amended to read:

1           79-10,117 The legal voters of any Class III school district have the  
2 power, at an election held in compliance with subsection (3) of section  
3 32-559 or at any annual or special meeting, to (1) direct the purchasing  
4 or leasing of any appropriate site and the building, hiring, or  
5 purchasing of a teacherage for the purpose of providing housing  
6 facilities for the school employees of the district, (2) determine the  
7 amount necessary to be expended for such purposes the succeeding year,  
8 and (3) vote on a tax on the property of the district for the payment of  
9 the amount.

10           Sec. 112. Section 79-10,118, Revised Statutes Cumulative Supplement,  
11 2022, is amended to read:

12           79-10,118 A tax to establish a special fund for the building,  
13 hiring, or purchasing of a teacherage for the purpose of providing  
14 housing facilities for the school employees of any Class III district may  
15 be levied when authorized by fifty-five percent of the legal voters  
16 voting on the proposition at an election held in compliance with  
17 subsection (3) of section 32-559. The notice of the proposal to establish  
18 such special fund shall include the sum to be raised or the amount of the  
19 tax to be levied, the period of years, and the time of its taking effect.  
20 If fifty-five percent of the legal voters voting at any such election  
21 vote in favor of the proposition, the result of such election shall be  
22 certified to the county board which, upon being satisfied that all the  
23 requirements have been substantially complied with, shall cause the  
24 proceedings to be entered upon the record of the county board and shall  
25 make an order that the levy be made in accordance with the election  
26 result and collected as other taxes.

27           Sec. 113. Section 85-1518, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29           85-1518 (1) If a board determines that it is necessary for the  
30 proper management and operation of the community college area to expend  
31 tax funds in a manner requiring a vote of the people, the board shall ~~may~~



1 by resolution place the proposition for such expenditure on the ballot at  
2 an election held in compliance with subsection (3) of section 32-559  
3 ~~general or primary ballot or call for a special election in such area for~~  
4 ~~the purpose of approving such expenditure.~~ The proposition appearing on  
5 the ballot in any election shall state the purpose for which such tax  
6 funds will be spent and the amount of funds to be so expended. Such  
7 proposition shall be adopted if approved by a majority of those voting in  
8 such election.

9 (2) The resolution calling for the election and the election notice  
10 shall show the proposed purpose for which such tax funds will be expended  
11 and the amount of money sought.

12 (3) Notice of the election shall state the date of the election and  
13 the hours the polls will be open. Such notice shall be published in a  
14 newspaper that is published in or of general circulation in such  
15 community college area at least twenty days prior to such election. If no  
16 newspaper is published in or of general circulation in the community  
17 college area, notice shall be posted at least twenty days prior to such  
18 election in at least two public places in each county in the community  
19 college area.

20 ~~(4) If a special election is called, the board shall prescribe the~~  
21 ~~form of the ballot to be used.~~

22 Sec. 114. Original sections 2-222, 2-223, 3-504, 3-602, 3-603,  
23 10-401, 10-404, 10-406, 10-407, 10-409, 10-410, 10-501, 10-606, 10-607,  
24 10-702, 10-801, 10-802, 12-1001, 13-306, 13-519, 13-809, 13-2507,  
25 13-3109, 13-3207, 14-202, 14-365.07, 14-521, 14-1206, 14-1211, 14-1216,  
26 14-1251, 14-2120, 14-2142, 16-216, 16-676, 16-680, 16-695, 16-697.02,  
27 16-6,101, 16-806, 17-527, 17-529.08, 17-534, 17-903, 17-905, 17-908,  
28 17-939, 17-950, 17-954, 17-963, 18-412, 18-506.01, 18-610, 18-623,  
29 18-1502, 18-1503, 18-2706, 18-2713, 19-1307, 19-2103, 23-120, 23-125,  
30 23-128, 23-397, 23-501, 23-3501, 23-3508, 23-3513, 23-3515, 23-3552,  
31 23-3555, 23-3616, 23-3621, 39-836, 39-837, 39-838, 39-840, 39-841,

1 46-151, 46-162, 46-167, 46-194, 46-198, 46-1,104, 46-1,113, 46-1,122,  
2 46-305, 46-312, 46-564, 46-565, 46-566, 47-302, 47-304, 57-106, 57-107,  
3 71-1622, 71-1629, 71-1638, 72-2309, 74-1427, 77-27,142.01, 77-27,142.02,  
4 77-27,142.03, 79-10,105, and 85-1518, Reissue Revised Statutes of  
5 Nebraska, sections 32-559, 32-1203, 77-3444, 79-1029, 79-1098, 79-10,117,  
6 and 79-10,118, Revised Statutes Cumulative Supplement, 2022, and section  
7 13-2611, Revised Statutes Supplement, 2023, are repealed.

8       Sec. 115. The following sections are outright repealed: Sections  
9 10-408, 10-703.01, and 39-839, Reissue Revised Statutes of Nebraska.

10       Sec. 116. Since an emergency exists, this act takes effect when  
11 passed and approved according to law.