Nebraska Council of School Administrators

NCSA Legislative Bill Summaries
104th Legislature, First Session

Dr. Michael Dulaney
NCSA Executive Director

January 12, 2015

Category	*Bill*	*Sponsor*	*Committee*	*Subject*	*Pg.*
Assessment and Accountability	LB 101	Sullivan	Education	Change provisions relating to statewide assessment of student learning and reporting	1
Criminal/Juvenile Codes	LB 30	McCoy	Judiciary	Prohibit disclosure of any applicant or permitholder information regarding firearms registration, possession, sale, or use as prescribed	1
	LB 60	Kintner	Judiciary	Authorize possession of firearms as prescribed	1
	LB 137	Johnson	Judiciary	Change provisions relating to discharge of a firearm	2
Employment Issues	LB 83	Cook	Business and Labor	Provide certain protections for employees relating to wage disclosure	3
	LB 115	Scheer	Banking	Prohibit certain actions related to social security numbers	4
	LB 133	Ebke	Business and Labor	Change interest rate provisions on certain Nebraska Workers' Compensation Court awards	4
	LB 134	Johnson	Business and Labor	Change provisions relating to first injury reports under the Nebraska Workers' Compensation Act	4
Facility Construction	LB 28	Krist	Health	Adopt the Radon Resistant New Construction Act	6
	LB 117	Haar	Natural Resources	Change provisions relating to energy financing contracts	7
Learning Community	LB 96	Smith	Education	Eliminate certain taxing authority of learning communities	8
Miscellaneous	LB 66	Schumacher	Judiciary	Require political subdivisions to make disclosures regarding bonds and provide for liability	8
	LB 78	Gloor	Banking	Change provisions relating to the public agencies authorized to enter into agreements under the Intergovernmental Risk Management Act	9
	LB 103	Kintner	Education	Change provisions relating to participation in extracurricular activities as prescribed	9

— Assessment and Accountability —

LB 101	*Sponsor*	*Committee*	*One-liner*
	Sullivan	Education	Change provisions relating to statewide assessment of student learning and reporting

LB 101 amends the Quality Education Accountability Act. Beginning for school year 2016-17, the bill requires the state board to prescribe a statewide assessment system to evaluate student progress toward academic preparedness for postsecondary education and careers. The state board must collaborate with public postsecondary educational institutions and with the Coordinating Commission for Postsecondary Education in the identification of such assessment system.

The assessment system will serve as a consensus indicator of student progress toward academic preparedness for postsecondary education and careers and would consist of multiple assessment administrations in order to evaluate progress. The assessment system may be realized through the assessment instruments required for writing, reading, match and science or national assessment instruments on the condition that the requirements of the legislation are met.

— Criminal/Juvenile Codes —

LB 30	*Sponsor*	*Committee*	*One-liner*
	McCoy	Judiciary	Prohibit disclosure of any applicant or permitholder information regarding firearms registration, possession, sale, or use as prescribed

LB 30 provides that any information obtained by the Nebraska State Patrol or any other federal, state, county, or local department or agency regarding firearm registration, possession, sale, or use, whether obtained for purposes of application or issued as a permit or license, is confidential and may not be considered a public record.

The information would be available upon request for specific investigatory purposes to all federal, state, county, and local law enforcement agencies.

LB 60	*Sponsor*	*Committee*	*One-liner*
	Kintner	Judiciary	Authorize possession of firearms as prescribed

LB 60 prohibits an employer from establishing, maintaining, or enforcing a policy or rule that prohibits or has the effect of prohibiting a person's transportation or storage of a firearm or ammunition when:

(a) The firearm or ammunition:

(i) Is kept from ordinary observation within the person's attended, privately-owned motor vehicle; or

(ii) Is kept from ordinary observation and locked within the trunk, glove box, or interior of the person's privately-owned motor vehicle or a container securely affixed to such vehicle; and

(b) The motor vehicle is operated or parked in a location that is open to the public.

A person who is injured or incurs damages, or the survivors of a person killed, as a result of a violation of the provisions of the bill may bring a civil action against any employer who committed or caused such violation.

An employee who is denied the opportunity to transport or store a firearm or ammunition by a policy or rule prohibited by the bill may bring a civil action to enjoin an employer from violating the provisions of the bill.

An employee terminated by a public or private employer for a violation of a policy or rule prohibited by the bill is entitled to full recovery as specified below. If demand for the recovery has not been satisfied within 45 calendar days after demand is made, the employee may bring a civil action against the public or private employer and would be entitled to the following:

(a) Reinstatement to the same position held at the time of his or her termination from employment or an equivalent position;

(b) Reinstatement of the employee's full benefits and seniority rights, as appropriate; and

(c) Compensation, if applicable, for lost wages, benefits, or other lost remuneration caused by the termination.

LB 137	*Sponsor*	*Committee*	*One-liner*
	Johnson	Judiciary	Change provisions relating to discharge of a firearm

In 2009 the Legislature passed a bill (LB 63), which amended the Nebraska Criminal Code and created the offense of discharge of firearm in certain cities and counties.

The offense, a Class IC felony, prohibited any person, within the territorial boundaries of any city of the first class or county containing a city of the metropolitan class or primary class, to unlawfully, knowingly, and intentionally or recklessly discharge a firearm, while in any motor vehicle or in the proximity of any motor vehicle that such person has just exited, at or in the general direction of any person, dwelling, building, structure, occupied motor vehicle, occupied aircraft, inhabited motor home, or inhabited camper unit.

LB 137 expands the scope of the offense to include the entire state, regardless of where the offense took place.

— Employment Issues —

LB 83	*Sponsor*	*Committee*	*One-liner*
	Cook	Business/Labor	Provide certain protections for employees relating to wage disclosure

LB 83 amends the Nebraska Wage Payment and Collection Act. The bill provides that an employer may not:

(1) Require nondisclosure by an employee of his or her wages as a condition of employment;

(2) Require an employee to sign a waiver or other document which purports to deny an employee the right to disclose the employee's wages;

(3) Take any adverse employment action against an employee for disclosing the employee's own wages or discussing another employee's wages which have been disclosed voluntarily;

(4) Coerce, intimidate, or threaten an employee to discourage that employee's disclosure of his or her wages, interfere with an employee's efforts to disclose his or her wages, or discipline an employee for disclosing his or her wages; or

(5) Retaliate against an employee for asserting rights or remedies under this section.

LB 83 provides that nothing in the legislation should be construed to:

(1) Create an obligation on any employer or employee to disclose wages;

(2) Permit an employee, without the written consent of the employer, to disclose proprietary information, trade secret information, or information that is otherwise subject to a legal privilege or protected by law;

(3) Diminish any existing rights under the National Labor Relations Act; or

(4) Permit the employee to disclose wage information of other employees to a competitor of their employer.

Handbook: An employer that provides an employee handbook to its employees must include in the handbook notice of employee rights and remedies under this section.

Civil Action: In addition to any other remedies provided under the Nebraska Wage Payment and Collection Act, an employee may bring a civil action against an employer for a violation of the provisions of the legislation. If a court finds that an employer has violated these provisions, the court must, in addition to any judgment awarded to the employee, order costs of the action and reasonable attorney's fees to be paid by the employer. In such an action, the court may order reinstatement, back pay, restoration of lost service credit, if appropriate, the expungement of any

related adverse records of an employee who was the subject of the violation, as well as any money damages that the court deems appropriate to compensate the employee for the violation.

LB 115	*Sponsor*	*Committee*	*One-liner*
	Scheer	Banking	Prohibit certain actions related to social security numbers

LB 115 represents a new proposed section of law relevant to use of social security numbers.

The bill provides that no person may require an individual to disclose or furnish his/her social security number for any purpose in connection with any activity or refuse any service, privilege, or right to an individual because he/she refuses to disclose or furnish his/her social security number unless:

(a) the individual consents to provide or allow the use of his/her social security number,
(b) the social security number is expressly required by federal, state, or local law, rule, regulation, or ordinance, or
(c) the social security number is used for a criminal history background check of the individual by an employer or volunteer service organization.

LB 133	*Sponsor*	*Committee*	*One-liner*
	Ebke	Business/Labor	Change interest rate provisions on certain Nebraska Workers' Compensation Court awards

Under the current provisions of the Workers' Compensation Act, when an attorney's fee is allowed, there is a further assessment against the employer for an amount of interest on the final award obtained, computed from the date compensation was payable, until the date payment is made by the employer, at a rate equal to the rate of interest allowed per annum under section 45-104.01. (The current rate as provided by the Legislature is 14% per annum.)

LB 133 would change the method to determine the interest rate such that it would equal two percentage points above the bond investment yield, as published by the U.S. Secretary of the Treasury, of the average accepted auction price for the first auction of each annual quarter of the 26-week U.S. Treasury bills.

LB 134	*Sponsor*	*Committee*	*One-liner*
	Johnson	Business/Labor	Change provisions relating to first injury reports under the Nebraska Workers' Compensation Act

Under the current provisions of the Nebraska Workers' Compensation Act, in every case of reportable injury arising out of and in the course of employment, the employer or workers' compensation insurer must file a report with the Nebraska Workers' Compensation Court. The report must be filed within 10 days after the employer or insurer has been given notice of or has knowledge of the injury.

LB 134 makes a number of stipulations to the filing of this report.

The bill specifies that the report filed must be confidential and not open to public inspection or copying, except as otherwise provided and as necessary for the Workers' Compensation Court to administer and enforce other provisions of the Workers' Compensation Act.

An employee may elect to waive confidentiality for reports involving such employee, and such reports will be open to public inspection or copying. An election, once made, must remain in effect notwithstanding any change in employment by such employee, unless the election is revoked by the employee. An election or revocation must be made in a form and manner prescribed by the administrator of the compensation court.

The compensation court must deny any request to inspect or copy a report filed unless an election to waive confidentiality has been made by the employee or:

(1) The requester is the employee who is the subject of the report or an attorney or authorized agent of that employee. An attorney or authorized agent of the employee must provide a written authorization for inspection or copying from the employee if requested by the compensation court;

(2) The requester is the employer, workers' compensation insurer, risk management pool, or third-party administrator that is a party to the report or an attorney or authorized agent of such party. An attorney or authorized agent of a party must provide a written authorization for inspection or copying from the party if requested by the compensation court;

(3) The requester is:

   (a) an attorney or an authorized agent of an insurer or a third-party administrator who is involved in administering any claim for insurance benefits related to any injury of the employee whose report is filed with the compensation court or

   (b) an attorney representing a party to a lawsuit filed by or on behalf of the employee whose report is filed with the compensation court. An attorney or authorized agent of such insurer or third-party administrator or an attorney representing a party to such a lawsuit must provide a written authorization for inspection or copying from the insurer, third-party administrator, or party, as applicable, if requested by the compensation court;

(4) The report will be used for the purpose of state or federal investigations or examinations or for the state or federal government to compile statistical information;

(5) The report requested is sought for the purpose of identifying the number and nature of any injuries to any employees of an employer identified in the request and the compensation court is able to and does redact any information revealing the identity of the employee prior to releasing the report;

(6) The report requested is a pleading filed with the compensation court or an exhibit submitted with a pleading filed with the compensation court; or

(7) Release of the report is ordered by a court of competent jurisdiction.

Any request to inspect or copy a report filed must be made in a form and manner prescribed by the administrator of the compensation court.

— Facility Construction —

LB 28	*Sponsor*	*Committee*	*One-liner*
	Krist	Health	Adopt the Radon Resistant New Construction Act

LB 28 requires that, beginning January 1, 2018, new construction in Nebraska must include radon resistant new construction. The Department of Health and Human Services (HHS) is required to adopt and promulgate rules and regulations that establish the minimum standards for radon resistant new construction that must be met in order to comply with the provisions of the bill.

"New construction" is defined as any original construction of a single-family home or a multifamily dwelling, including apartments, group homes, condominiums, and townhouses, or any original construction of a building used for commercial, industrial, educational, or medical purposes. New construction does not include additions to existing structures or remodeling of existing structures.

Enforcement would be the responsibility of any county, city, or village that adopts, as part of its building code, standards for radon resistant new construction. The minimum standards for radon resistant new construction established by HHS must include the following requirements:

(a) The installation of an active radon mitigation system must only be performed by a radon mitigation specialist;

(b) The installation of radon resistant new construction may be performed by a building contractor or his/her subcontractors or by a radon mitigation specialist during new construction; and

(c) Only a radon mitigation specialist may install a radon vent fan or upgrade a passive new construction pipe to an active radon mitigation system.

The bill also creates the Radon Resistant Building Codes Task Force. The task force must make recommendations to the Governor and HHS concerning minimum standards for radon resistant new construction in new construction.

LB 117	*Sponsor*	*Committee*	*One-liner*
	Haar	Natural Resources	Change provisions relating to energy financing contracts

LB 117 proposes a number of changes to existing law that permits governmental units, including school districts, to enter into energy-based energy contracts.

The measure includes the following changes:

- Expands the scope of the law to permit such contracts for new construction as well as existing structures in order to produce energy cost savings;
- Expands energy conservation measures to repair or renovate geothermal systems as well heating, ventilation, and air conditioning systems;
- Expands the types of energy financing contract to calculated contracts as well as performance contracts, shared-savings contracts, guaranteed contracts, and lease-purchase contracts;
- Expands the definition of "energy service company" to mean a person or business experienced in either the implementation and installation or construction of energy conservation measures; and
- Requires a governmental unit to obtain a written opinion from a professional engineer licensed in the State of Nebraska whose interests are independent from any proposing energy service company and from the financial or energy savings outcome of the contract.
- Requires a detail of the responsibilities of a Nebraska-licensed professional engineer associated with the energy service company in the design, construction, installation, and commissioning of the energy conservation measures selected by the governmental unit.

The measure requires that any energy financing contract entered into by a governmental unit must set forth the calculated energy cost savings during the contract period attributable to the energy conservation measures to be installed by the energy service company. Operational savings may be included in the calculated or guaranteed total savings amount approved by the governmental unit. The calculated or guaranteed energy cost savings must be reviewed and approved in writing by the independent professional engineer prior to commencement of construction or any work under the contract. The contract must also state the calculated or guaranteed energy savings for each year of the contract period.

The bill stipulates that, while an energy service company entering into a guaranteed energy contract must also supply a guarantee bond equal to 100% of the guaranteed energy savings for the entire term of the contract, no guarantee bond is required for a calculated energy contract.

Finally, LB 117 appears to create an exception under the levy and spending limitations for expenditures related to an obligation created by an energy financing contract.

— Learning Community —

LB 96	*Sponsor*	*Committee*	*One-liner*
	Smith	Education	Eliminate certain taxing authority of learning communities

LB 96 does not eliminate the learning community nor does it eliminate the learning community coordinating council, but it does eliminate the learning community common levy (general funds and special building funds).

The effect of this legislation would be to keep the learning community in tact along with certain responsibilities of the learning community coordinating council but would return member schools within the learning community to the same levy authority as all other schools districts in Nebraska.

— Miscellaneous —

LB 66	*Sponsor*	*Committee*	*One-liner*
	Schumacher	Judiciary	Require political subdivisions to make disclosures regarding bonds and provide for liability

LB 66 provides that the governing body of a school district, city, village, or county that issues bonds must disclose, in bold type, on the first page of any bond prospectus published in connection with issuing the bonds:

(a) the amount of any unfunded pension obligations of the school district, city, village, or county,

(b) the actual amount of the valuation of the real estate subject to taxation in the school district, city, village, or county,

(c) the actual amount of the valuation of the real estate in the school district, city, village, or county that will not be available for payment of the bonds because of tax increment financing, and

(d) a statement substantially as follows: It is uncertain if the bonds being issued would have priority over the pension obligations of (insert name of school district, city, village, or county) if it declares bankruptcy.

The members of any governing body that offers or sells bonds in violation of the bill or offers or sells bonds by means of any untrue statement of a material fact or any omission to state a material fact necessary in order to make the statements, made in the light of the circumstances under which they are made, not misleading will be jointly and severally liable to the buyer of the bonds if the buyer did not know of the untruth or omission and if the members of the governing body do not sustain the burden of proof that they did not know and in the exercise of reasonable care could not have known of the untruth or omission.

The buyer may sue the governing body under the Political Subdivisions Tort Claims Act or the members of the governing body in their individual capacities who voted in favor of the issuance of the bonds to recover the consideration paid for the bond, together with interest at six percent per annum from the date of payment, costs, and reasonable attorney's fees, less the amount of any income received on the bonds, upon the tender of the bonds, or for damages if the buyer no longer owns the bonds.

Damages would be the amount that would be recoverable upon a tender less (a) the value of the bonds when the buyer disposed of them and (b) interest at 6% per annum from the date of disposition.

LB 78	*Sponsor*	*Committee*	*One-liner*
	Gloor	Banking	Change provisions relating to the public agencies authorized to enter into agreements under the Intergovernmental Risk Management Act

Since the passage of LB 664 (2001), the Intergovernmental Risk Management Act has provided that any two or more public agencies, other than school districts and ESUs, may make and execute an agreement providing for joint and cooperative action in accordance with the act to form, become members of, and operate a risk management pool for the purpose of providing to members risk management services and insurance coverages in the form of group self-insurance or standard insurance, including any combination of group self-insurance and standard insurance, to provide health, dental, accident, and life insurance to member's employees and officers.

LB 78 would remove the exclusion of school districts and ESUs from this section of the Intergovernmental Risk Management Act.

LB 103	*Sponsor*	*Committee*	*One-liner*
	Kintner	Education	Change provisions relating to participation in extracurricular activities as prescribed

LB 103 amends the law relevant to part-time enrollment (§ 79-2,136).

The bill requires each school board to shall establish policies and procedures to allow the

participation of any student from a school that elects not to meet accreditation or approval requirements in any extracurricular activities and events to the same extent and subject to the same requirements, conditions, and procedures as students enrolled in the public school governed by such board.

Such policies and procedures may require such students participating in extracurricular activities to enroll in no more than one course offered for credit by such school and may require them to follow school policies that apply to other students when present on school grounds or at a school-sponsored activity or athletic event. Participation in such extracurricular activities would not entitle a student to transportation, except to and from practices and events to the same extent as public school students participating in such activities, or transportation reimbursements.

LB 121	*Sponsor*	*Committee*	*One-liner*
	Schumacher	Government	Require voter identification and secret-ballot envelopes

For voters casting their ballots on election day, the voter must present a government-issued photographic identification. For voters unable to present a government-issued photographic identification, the voter, immediately prior to being handed a ballot must:

(1) Sign a statement setting forth the voter's name and current address; and

(2) Either:

(a) submits to being photographed in a manner prescribed by the election commissioner or county clerk, or

(b) has a written certification from a pollworker that the voter is personally known by the pollworker at the precinct at the time the voter is requesting a ballot.

LB 144	*Sponsor*	*Committee*	*One-liner*
	Davis	Education	Reduce levy authority of community colleges and increase state aid to community colleges

LB 144 gradually reduces the community colleges levy authority from 11.25 cents to 6.25 cents by 2019.

The bill proposes an unspecified amount of state aid for community colleges as replacement funds due to the reduction in levy authority.

LB 185	*Sponsor*	*Committee*	*One-liner*
	Bolz	Appropriations	Appropriate funds to implement the Master Teacher Program Act

In 2000 the Legislature passed legislation (LB 1399), which, in part, created the Master Teacher Program. The purpose of the program was to build a group of recognized teachers of high achievement in the teaching profession and to award salary bonuses to these teachers in the amount of $5,000 each.

The problem has been the lack of funding for this program since its inception. LB 185 seeks to appropriate $1 million in each of the next two fiscal years to fund the program.

— Property Taxes —

LB 178	*Sponsor*	*Committee*	*One-liner*
	Watermeier	Revenue	Change valuation of agricultural land and horticultural land

Under current law, agricultural and horticultural land is valued at 75% of its actual value for taxing purposes. Special value land is valued at 75% of its special value.

LB 178 stipulates that, for purposes of school district taxation, agricultural/horticultural land and special value land would be valued at a percentage of its actual value determined from a table provided in the legislation:

Tax Year	*Percentage*
2016	70
2017	65
2018	60
2019 and after	55

The current acceptable range (percentage of variation from a standard for valuation as measured by an established indicator of central tendency of assessment) for agricultural/horticultural land is 69% to 75% of actual value and for lands receiving special valuation, the range is 69% to 75% of special valuation.

LB 178 would stipulate that the acceptable range would remain the same except as it applies to school district taxation and provides a table for such purposes:

Tax Year	*Percentage Range*
2016	64 to 70
2017	59 to 65
2018	54 to 60
2019 and after	49 to 55

State Aid Value: Finally, the bill modifies the current provisions of TEEOSA relevant to state aid value and how it would be applied to agricultural/horticultural land and also special valuation land as follows. Under current law, state aid value for agricultural/horticultural land is 72% of actual value and for special valuation land it is 72% of special valuation.

Under LB 178 the value applicable to both agricultural/horticultural land and special valuation land is as follows:

Tax Year	*Percentage*
2016	67
2017	62
2018	57
2019 and after	52

The bill contains an operative date of January 1, 2016.

— Public Records/Open Meetings —

LB 84	*Sponsor*	*Committee*	*One-liner*
	Davis	Government	Permit a public body to use telephone conferencing or videoconferencing for public meetings

LB 84 provides that if a public body represents territory that does not cover more than one county and such county has a population of less than 3,000 inhabitants, one member of the public body may participate in any meeting of such public body by means of telephone conference, videoconferencing, or conferencing by other electronic means. Only one member per meeting of such public body may participate by means of telephone conference, videoconferencing, or conferencing by other electronic means.

The bill further provides that if a public body represents territory that includes at least two counties with populations of less than 3,000 inhabitants and such public body is not already covered under the Act, one member of the public body may participate in any meeting of such public body by means of telephone conference, videoconferencing, or conferencing by other electronic means. Only one member per meeting of such public body may participate by means of telephone conference, videoconferencing, or conferencing by other electronic means.

The bill provides that videoconferencing, telephone conferencing, or conferencing by other electronic communication may not be used to circumvent any of the public government purposes established in the Open Meetings Act.

— Retirement —

LB 40	*Sponsor*	*Committee*	*One-liner*
	Nordquist	Retirement	Grant investigative powers to the Public Employees Retirement Board

Due to some documented instances of fraud, LB 40 would authorize the Public Employees Retirement Board (PERB) to make a thorough investigation of any overpayment of a benefit, when in the judgment of the retirement system such investigation is necessary, including circumstances in which benefit payments are made after the death of a member or beneficiary and the retirement system is not made aware of such member's or beneficiary's death.

In connection with any investigation, the PERB would have the power to compel the attendance of witnesses and the production of books, papers, records, and documents, whether in hardcopy, electronic form, or otherwise, and issue subpoenas for such purposes. Such subpoenas would be served in the same manner and have the same effect as subpoenas from district courts.

This new power would apply to all five state sponsored retirement plans, including the School Employees Retirement System.

— School Finance —

LB 58	*Sponsor*	*Committee*	*One-liner*
	Scheer	Education	Provide for calculation and distribution of funds to certain schools as prescribed

LB 58 would provide a one-time allocation of aid to certain non-equalized schools. The bill provides that an amount of funds equal to the difference between the total amount of state aid appropriated for school fiscal year 2013-14 and the total amount of state aid appropriated for school fiscal year 2014-15 would be distributed in school fiscal year 2015-16 to school districts which did not receive equalization aid in school fiscal year 2014-15.

The funds must be distributed to such districts proportionally based on the number of students in each such district and must be used only for property tax reduction.

The exact amount of funds that would be made available is not yet determined.

LB 59	*Sponsor*	*Committee*	*One-liner*
	Scheer	Education	Redefine state aid value for purposes of the Tax Equity and Educational Opportunities Support Act

Under the current provisions of TEEOSA, state aid value (used for calculation of state aid) is as follows:

(a) For real property other than agricultural and horticultural land, 96% of actual value;
(b) For agricultural and horticultural land, 72% of actual value, and for special valuation (greenland), 72% of special valuation; and
(c) For personal property, the net book value.

LB 59 would change the state aid value provisions of TEEOSA as follows:

(a) For real property, 100% of actual value;
(b) Special valuation (greenland), 72% of special valuation; and
(c) For personal property, the net book value.

Under LB 59, agricultural and horticultural land would be removed from the calculation of state aid.

LB 182	*Sponsor*	*Committee*	*One-liner*
	Haar	Education	Create the School Funding and Educational Outcomes Review Committee

LB 182 creates the School Funding and Educational Outcomes Review Committee. A similar structured committee was created in 1990 with the passage of TEEOSA, but was eliminated due to state budget cutbacks almost ten years ago.

The committee would consist of the following members:

(1) Four members of the general public, at least one of whom has experience in the teaching profession in the public schools and no more than two of whom must be residents of the same congressional district;

(2) Four members who are either school superintendents or school district business officials, not more than two of whom are residents of the same congressional district;

(3) One member from a school board from each class of school district; and

(4) The Governor or his/her designee, the Property Tax Administrator, and the chairperson of the Education Committee of the Legislature, all of whom would be nonvoting members.

The chair of the Education Committee would be the chair of the Review Committee. The Committee would meet at least twice annually and may meet more often upon the call of the chair.

The duties of the Committee would be to:

(1) Review the mission of providing Nebraskans the opportunity to acquire the necessary skills and knowledge to be productive individuals;

(2) Review, make recommendations, and report on the progress of the goals established by the Legislature and NDE. The committee may solicit comments, concerns, and case studies from all sizes of schools in Nebraska and develop best practices for implementing and achieving these goals; and

(3) Review the implementation of TEEOSA and operation of budget growth limitations, equalization aid, the minimum levy adjustments, and expenditures of school districts.

By July 1st of each even-numbered year, the Review Committee must report to the Governor, to the State Board of Education, and electronically to the Legislature on (i) the adequacy of school funding sources in effectuating property tax relief, (ii) broadening the tax base for the support of the public school system, (iii) equalization of the tax burden for the support of the public school system, and (iv) equalization of educational opportunities for students and the effects of budget limitations on district spending patterns. NDE and the staff of the Education Committee would assist as needed and requested by the chair of the committee.

— School Organization —

	Sponsor	*Committee*	*One-liner*
LB 49	Scheer	Education	Provide for allied school systems

The stated purpose of the legislation is to "increase educational opportunities and equity for students statewide."

By July 1st of each year, beginning with 2016, any school district with an ADM for grades K-12 of fewer than 650 students and is not already a member of an allied system must either:

(a) form an allied system with at least three (3) other school districts or join an existing allied system; or

(b) form an allied system with one school district having an average daily membership for grades kindergarten through twelve of 650 students or more.

A school district with an enrollment of 650 students or more may, but is not required to, join an allied system.

Failure to Comply: If one or more school districts required to form or join an allied system have not done so by July 1st, the Commissioner of Education is required to form one or more allied systems that include such districts or direct each such school district to join an existing allied system specified by the commissioner for such district.

The commissioner must provide an opportunity to be heard for each such district, the member school districts of any affected allied system, and any other interested party and must consider the number of students in each allied system in forming new allied systems or directing a district to join a specified existing allied system.

An Agreement: Allied systems would be formed as an agreement between at least three member school districts, which would include at a minimum:

(1) The superintendent of each school district in the allied system is deemed the representative of his/her district to the allied system;

(2) The superintendent of each school district in the allied system must file with NDE a notice of the school district's membership in such allied system and a list of the other member school districts by July 1st of each year beginning in 2016;

(3) Each school district in the allied system must have the same schedule for the first three periods of the school day, except that this provision does not require that districts have the same schedule for the first three periods of the school day for extracurricular activities;

(4) School districts in an allied system wishing to cooperate beyond the uniform schedule requirements may form an interlocal agreement relative to cooperation on such additional matters. Every member of such interlocal agreement is entitled to one vote on matters covered by such interlocal agreement;

(5) All employees of each school district would remain employees of such district and their contracts would be negotiated through such district; and

(6) No school district in an allied system may move into another allied system if such change would reduce the allied system to fewer than three member school districts unless the remaining member school districts agree to dissolve such allied system and join other allied systems. If at least one school district that is a member of an allied system merges with one or more other school districts and the resulting reorganized school district joins the allied system, each school district that was a member of the allied system prior to the merger must count as a separate member school district only for the purpose of meeting the minimum requirement of three member school districts. Nothing would prevent a school district from reorganizing with one or more other school districts regardless of allied system membership. Except as otherwise provided, if an allied system no longer meets the minimum requirement of three member school districts due to a reorganization involving one or more member school districts, such allied system must be dissolved and the remaining member school districts shall join other allied systems.

Creation of Common Schedule: Within one year after the formation of an allied system, the representatives of the school districts in an allied system must meet and create a common schedule that must be implemented in each member school district beginning with the school year immediately following the deadline for creating the common schedule.

Computer Hardware: A member school district that purchases computer hardware or software for the purpose of providing or maintaining distance education courses is eligible to be reimbursed up to a maximum of $25,000 per school year for the cost of the hardware or software and associated labor costs. A member school district seeking reimbursement must file an application with NDE that must be accompanied by documentation of membership in an allied system and of the expense of the purchase.

Note: The bill includes intent language stating that nothing in the legislation should be construed as requiring the member school districts in an allied system to consolidate or merge.

— Student Health and Welfare —

LB 18	*Sponsor*	*Committee*	*One-liner*
	Krist	Education	Change provisions relating to immunizations for students

LB 18 amends the existing immunization law (§ 79-217) to state that except as otherwise provided in law, on and after July 1, 2016, every student entering the seventh grade and entering the academic year following attainment of 16 years of age must have an immunization containing the U.S. Centers for Disease Control and Prevention recommended meningitis vaccines that meets the standards approved by the U.S. Public Health Service for such biological products.

LB 29	*Sponsor*	*Committee*	*One-liner*
	McCoy	Education	Change provisions relating to school health inspections

LB 29 appears to reverse some of the changes made over the years to the law relevant to health inspections for students.

The current provisions of § 79-248 require that every school district must cause children under its jurisdiction to be separately and carefully inspected, except as provided, to ascertain if a child is suffering from (1) defective sight or hearing, (2) dental defects, or (3) other conditions as prescribed by the Department of Health and Human Services (HHS).

LB 29 eliminates the third criteria relating to other conditions prescribed by HHS.

Objection/Statement: The bill provides that a parent or guardian may submit to school authorities:

(1) a written statement signed by the parent or guardian stating that the parent/guardian objects to the child's submitting to such inspection or

(2) a statement signed by a physician, a physician assistant, or an advanced practice registered nurse, a dentist, or an optometrist practicing in accordance with his/her respective credentialing act or other qualified provider stating that the child has undergone the required inspection on or after May 1 immediately preceding the first day of the school year during which such health inspections are conducted by the school district.

Forms: LB 29 requires each school district to provide both paper and electronic forms for such statements and make electronic forms available on the website of the school district in a printable format.

— Tax Credits —

LB 26	*Sponsor*	*Committee*	*One-liner*
	Krist	Revenue	Adopt the Choice for the Advancement of Nebraska Children in Education Act and provide for tax credits

LB 26 represents the most recent attempt by Senator Krist to establish a tax credit for contributions to private schools. Similar past legislative proposals were offered by Senator Krist in 2011 (LB 50) and LB 14 (2013).

The bill creates a tax credit for contributions to qualified private schools to be used for "education scholarships," a financial grant-in-aid to be used to pay all or part of the tuition and fees for attending a qualified school.

The legislation provides intent that, "It is in the best interests of the State of Nebraska and its citizens to encourage individuals and businesses to support organizations that financially assist parents and legal guardians to enroll their children in privately operated elementary and secondary schools, and such encouragement can be accomplished through limited tax credits."

The aggregate amount of tax credits may not exceed $10 million for calendar year 2016.

LB 71	*Sponsor*	*Committee*	*One-liner*
	Schumacher	Revenue	Adopt the Agricultural Property Tax Credit Act

LB 71 creates the Agricultural Property Tax Credit Act. The purpose of the Act is to provide property tax relief for agricultural land and horticultural land. The property tax relief will be made to owners of agricultural land and horticultural land in the form of a property tax credit.

The bill would impose a tax of 7% on the "excessive sales price" of agricultural land and horticultural land that is sold within Nebraska. The tax would be due from the purchaser of the

agricultural land and horticultural land and would be collected by the register of deeds of the county in which the agricultural land and horticultural land is located at the time the deed for such property is presented for recordation. All funds collected would be remitted to the Agricultural Property Tax Relief Fund, created under the legislation.

"Excessive sales price" is defined in the bill as the amount obtained by taking the sales price of the agricultural land and horticultural land and subtracting the "inflation-adjusted value" of such land. "Inflation-adjusted value" is defined as the actual value of the agricultural land and horticultural land as determined and used by the county assessor in the year 1993 adjusted by the cumulative percentage change in the Consumer Price Index for All Urban Consumers published by the Federal Bureau of Labor Statistics from January 1, 1993, to the date of sale of such agricultural land and horticultural land.

The relief granted under the Act would be in the form of a property tax credit that appears on the property tax statement for all agricultural land and horticultural land.

> To determine the amount of the property tax credit for each parcel of agricultural land and horticultural land, the county treasurer would multiply the amount disbursed to the county by the ratio of the real property valuation of the parcel of agricultural land and horticultural land to the total real property valuation of all agricultural land and horticultural land in the county. The amount determined would constitute the property tax credit for such parcel.
>
> The amount disbursed to each county would be equal to the balance of the Agricultural Property Tax Relief Fund multiplied by the ratio of the real property valuation of all agricultural land and horticultural land in the county to the real property valuation of all agricultural land and horticultural land in the state.
>
> By September 15th each year, the Property Tax Administrator would determine the amount to be disbursed to each county and certify the amounts to the State Treasurer and to each county. The disbursements to the counties would occur in two equal payments, the first on or before January 31st and the second on or before April 1st. After retaining 1% of the receipts for costs, the county treasurer would allocate the remaining receipts to each taxing unit levying taxes on agricultural land and horticultural land in the tax district in which the agricultural land and horticultural land is located in the same proportion that the levy of such taxing unit bears to the total levy on agricultural land and horticultural land of all the taxing units in the tax district in which the agricultural land and horticultural land is located.