

Nebraska Association of County Officials Legislative Report



January 26, 2007

Voter List and Sign-In Register Consolidation Bill Advances

County clerks and election commissioners would be given authority to combine voter lists and sign-in registers under a bill that advanced from General File on Wednesday. **LB 44** was introduced at NACO's request by Sen. Tim Gay, a former Sarpy County commissioner. Because voter lists are in alphabetical

order, clerks and election commissioners were concerned that the existing requirement for voters to sign following the signature of the last voter prohibited combining the two documents. **LB 44** would clearly provide for the two documents to be combined at the discretion of the election commissioner or county clerk.

Highway Trust Bill Set for First-Round Debate

The first of several measures to redistribute or add money to county road funds were the subject of a public hearing by the Revenue Committee on Wednesday. **LB 305** would place the tax on leased vehicles into the Highway Trust and Highway Allocation Funds, which are distributed to counties, cities and the state. The bill appears on Friday's agenda for General File debate. **LB 41** would increase fuel taxes by three cents – one cent each for counties, cities and the state. **LB 41** was killed by the committee. NACO testified in support of both bills.

The other bills will be heard on various dates. **LB 403**, which would distribute sales taxes in excess of 5.5 percent on a per capita formula, will be heard on Friday after press time. Sen. DiAnna Schimek, the bill's introducer, has filed an amendment to change the amount to 4.5 percent. This amendment would shift money from the state to counties. **LB 443**, which will be heard

on Feb. 15, would allow county boards or city councils to create transportation development districts and fund road improvements through a sales tax. **LB 662** would place in the Highway Allocation Fund sales taxes generated from road and general purpose construction and maintenance machinery not designed or used primarily for transportation of people or property. The hearing has been scheduled for Feb. 28. **LB 663**, which will be heard on Feb. 12, would place all motor vehicle sales taxes in the Highway Allocation Fund.

A study of highway funds, needs and formulas would be performed by a task force created by **LB 439**. The group would include two county board members. The bill has been referred to the Transportation and Telecommunications Committee but not yet scheduled for hearing.

Inheritance Tax Bills Set for Hearing

The Revenue Committee will hold a public hearing on a bill to alter inheritance tax rates on Friday after press time and hear a similar bill on Feb. 28. **LB 22** would increase the exempt amount for Class I beneficiaries (lineal descendants) from \$10,000 to \$50,000 and alter the tier structure and tax rates for other beneficiaries. The second bill, **LB 502**, would increase the exempt amount to \$100,000 and also alter the amounts paid by aunts, uncles, nieces and nephews and beneficiaries who are not

related. NACO opposes both bills.

Several bills have been increased to make technical changes to clarify inheritance tax issues and others would eliminate the state estate tax. Because these bills do not affect the amount of inheritance taxes collected, NACO will monitor them closely.

Selected Hearing Schedule for the Weeks of Jan. 29 and Feb. 5

The following is a list of some of the bills with county impact that have been scheduled for public hearing next two weeks. Not all committees have released hearing schedules for the week of Feb 5. Please check the Legislature's website (www.nebraskalegislature.gov) for a full listing.

Monday, January 29

Transportation and Telecommunications Committee - Room 1113 - 1:30 p.m.

- **LB 70** - Permit operation of ATV's within municipalities by municipal employees
- **LB 288** - Provide for operation of all-terrain vehicles on highways as prescribed
- **LB 163** - Require certification of payment of sales tax to obtain a certificate of title for an all-terrain vehicle

Tuesday, January 30

Transportation and Telecommunications Committee - Room 1113 - 1:30 p.m.

- **LB 297** - Eliminate a requirement relating to a telecommunications surcharge
- **LB 661** - Change provisions relating to telecommunications

Agriculture Committee - Room 1524 - 1:30 p.m.

- **LB 108** - Change provisions relating to fence disputes

Urban Affairs Committee - Room 1510 - 1:30 p.m.

- **LR 6CA** - Constitutional amendment to provide for investment by political subdivisions

Wednesday, January 31

Revenue Committee - Room 1524 - 1:30 p.m.

- **LB 331** - Eliminate the estate tax and sales tax on construction services and change income tax calculations
- **LB 10** - Terminate estate and generation-skipping taxes
- **LB 282** - Terminate estate and generation-skipping taxes

Judiciary Committee - Room 1113 - 1:30 p.m.

- **LB 470** - Change provisions relating to dissemination of records of arrest
- **LB 465** - Change provisions relating to jailhouse informants
- **LB 674** - Prohibit use of social security numbers by employers as prescribed and provide a penalty

Government, Military and Veterans Affairs Committee - Room 1507 - 1:30 p.m.

- **LB 198** - Change requirements for campaign messages
- **LB 361** - Prohibit public funds' use for dues or membership fees as prescribed

Thursday, February 1

Revenue Committee - Room 1524 - 1:30 p.m.

- **LB 334** - Merge the Department of Property Assessment and

Taxation with the Department of Revenue

- **LB 366** - Provide state funding for community colleges, change valuation of agricultural land and create a homestead exemption
- **LB 430** - Change property tax levies
- **LB 453** - Provide an income tax credit for property taxes
- **LB 684** - Provide for an income tax credit based upon certain property taxes
- **LB 510** - Create a homestead exemption and the Scholarship Trust Fund
- **LB 511** - Change valuation of agricultural land and create a homestead exemption

Feb. 1 (cont.)

Retirement Systems - Room 1525 - 12:15 p.m.

- **LB 328** - Change provisions relating to county and state retirement plans
- **LB 329** - Change qualifications of the director of the Public Employees Retirement Board
- **LB 665** - Provide for the election of cash balance benefits for state and county employees

Government, Military and Veterans Affairs Committee - Room 1507 - 1:30 p.m.

- **LB 389** - Change provisions relating to public records
- **LB 391** - Change provisions relating to public records and meetings
- **LB 622** - Require training courses in public records and the Open Meetings Act for all members of a public body, public officers, and public employees

Friday, February 2

Revenue Committee - Room 1524 - 1:30 p.m.

- **LB 367** - Change motor vehicle and sales tax rates and eliminate sales tax on construction services
- **LB 173** - Change provisions relating to homestead exemptions

Monday, February 5

Transportation and Telecommunications --Room 1113 - 1:30 p.m.

- **LB 466** - Provide for private party In Transit stickers
- **LB 349** - Change provisions relating to motor vehicles and trailers

Retirement Systems - Room 1525 - 12:15 p.m.

- **LB 370** - Adopt the Law Enforcement Officers Retirement Survey Act
- **LB 371** - Adopt the Nebraska Peace Officer Retirement Act
- **LB 372** - Adopt the Law Enforcement Officer Retirement Act

Tuesday, February 6

*Transportation and Telecommunications Committee - Room 1113
- 1:30 p.m.*

- **LB 147** - Change penalty provisions for vehicle loads
- **LB 561** - Change provisions relating to removal of disabled or immobilized vehicles
- **LB 621** - Change provisions relating to points and fines for speeding

Wednesday, February 7

Revenue Committee - Room 1524 - 2:30 p.m.

- **LB 158** - Exempt agricultural machinery repairs and parts from sales tax
- **LB 159** - Exempt agricultural machinery repairs and parts from sales tax
- **LB 423** - Change sales and use tax collection fees