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April 24, 2015 David C. Levy, Editor

104th Nebraska Legislature, First Session: Real Estate, Renewable Energy and Municipal Law Update – Part 12 (Days 61 – 69)

Only twenty legislative days remain in the first session of the 104th Nebraska Legislature. Here is an update on the bills we are tracking related to real property, renewable energy, and municipal law.

You can find copies of the bills and information regarding status of the bills on the Nebraska Legislature's website at <a href="http://www.nebraskalegislature.gov/bills/">http://www.nebraskalegislature.gov/bills/</a>.

For the remainder of the session, we will publish updates on a biweekly basis. Please do not hesitate to contact us if you have questions about these bills or any others. Thank you.

## Legislature Advanced LB 423 to Select File

On April 22, 2015, the Legislature advanced Legislative Bill 423 to Select File, which is the second of three rounds of debate. LB 423 would create a production tax credit and an investment tax credit for facilities generating electricity using wind, solar, biomass, or landfill gas. Baird Holm was instrumental in drafting this bill and has been the primary lobbyist for it.

David C. Levy Amy L. Lawrenson Anthony D. Todero Hannah K. Fischer, Law Clerk

Bill	Summary	Introducer	Committee	Hearing Date	Current Status	
Approved by Governor: The bill has become law.						
LB 23	Act to revise, harmonize, and repeal sections of the Engineers and Architects Regulation Act	Krist	Health and Human Services	1/23/15	Approved by Governor with ER25	
LB 52	Exempt sanitary drainage districts from sales and use taxes	Scheer	Revenue	1/23/15	Approved by Governor	
<u>LB 116</u>	Change election procedures and membership for sanitary and improvement district boards of trustees	Haar	Urban Affairs	1/27/15	Approved by Governor with AM192	
LB 139	Change provisions of the Real Property Appraiser Act to provide definitions, add the position of a real property associate, and other	Johnson	Banking, Commerce and Insurance	1/27/15	Approved by Governor with AM119, AM893, and ER51	
<u>LB 150</u>	Include grants or loans to businesses to provide relocation incentives within the Local Option Municipal Economic Development Act	Urban Affairs Committee	Urban Affairs	1/29/15	Approved by Governor	
LB 151	Change procedures relating to city notices in cases of mortgaged property or trust deed default	Urban Affairs Committee	Urban Affairs	1/29/15	Approved by Governor with AM 19 and 85	
<u>LB 157</u>	Change operative date for the Nebraska Model Business Corporation Act	McCollister	Banking, Commerce and Insurance	1/26/15	Approved by Governor	
<u>LB 168</u>	Change provisions relating to business improvement districts	Mello	Urban Affairs	1/27/15	Approved by Governor with AM51 and ER9	
LB 177	Change provisions relating to membership on boards of directors for public power districts	Haar	Government, Military and Veterans Affairs	1/21/15	Approved by Governor with ST14, FA 2, FA 3, ER7, AM 154, and AM434	
<u>LB 261</u>	Redefine qualified owner under the Rural Community-Based Energy Development Act and change other revenue and taxation provisions	Gloor	Revenue	1/23/15	Approved by Governor with AM44 and ER23	
LB 266	Change provisions relating to jurisdiction for municipalities to enforce ordinances	Crawford	Urban Affairs	2/3/15	Approved by Governor with AM122 and ER30	
<u>LB 304</u>	Adopt the Municipal Custodianship for Dissolved Homeowners Associations Act	Hansen	Urban Affairs	2/3/15	Approved by Governor with AM286 and ER47	

Bill	Summary	Introducer	Committee	Hearing Date	Current Status
LB 356	Change provisions relating to the assessment of certain rent-restricted housing projects	Harr	Revenue	2/26/15	Approved by Governor with AM803, AM977, ER54, and AM930
<u>LB 431</u>	Change provisions relating to public school district construction	Baker	Education	2/17/15	Approved by Governor with ER45
	iding: The third and last stage at whote without debate on whether to s			a bill, includin	g amendments.
LB 106	Adopt the Livestock Operation Siting and Expansion Act	Watermeier, Johnson, Murante	Agriculture; Government, Military and Veterans Affairs	2/12/15	Placed on Final Reading; AM1069, AM1087, and AM1088 filed; AM1099 and ER69 adopted; Senator Watermeier Priority Bill
LB 324	Provide additional powers for sanitary and improvement districts and require acknowledgments from purchasers of real estate within sanitary and improvement districts	McCollister	Urban Affairs	2/10/15	Passed on Final Reading; Presented to Governor; AM 1137, AM1055, ER53, AM662 adopted; Urban Affairs Committee Priority Bill (LB 131, LB 197, and LB 420 amended in)
LB 538	Require audits of tax incentive programs under the Legislative Performance Audit Act	Legislative Perform. Audit Committee	Revenue	2/25/15	Placed on Final Reading; Legislative Perform. Audit Committee Priority Bill; AM944 and ER58 adopted

Bill	Summary	Introducer	Committee	Hearing Date	Current Status	
<b>Select File:</b> The second stage at which the full Legislature considers a bill. The Legislature may amend, return to committee, indefinitely postpone, or advance a bill to Final Reading.						
LR 7CA	Change length of terms for legislators	Schumacher	Executive Board	2/23/15	Placed on Select File; AM921 and AM822 adopted; Advanced to Enrollment and Review Initial	
LB 156	Change amount of tax credits allowed under the Angel Investment Tax Credit Act	Stinner	Revenue	2/5/15	Placed on Select File; ER71 filed; AM645 and AM1060 adopted; Senator Hilkemann Priority Bill	
LB 414	Provide a property tax exemption for fraternal benefit societies	Harr	Revenue	3/5/15	Placed on Select File; Senator Harr Priority Bill	
LB 423	Change the renewable energy tax credit	Nordquist	Revenue	2/25/15	Advanced to Enrollment and Review Initial; AM1103 and AM1328 adopted; Senator Nordquist Priority Bill	
LB 469	Provide powers and duties to the Department of Environmental Quality relating to regulating carbon dioxide emissions	Smith	Natural Resources	2/5/15	Placed on Select File with ER86; AM833 adopted; Senator Lindstrom Priority Bill (LB 583 amended in)	
<u>LB 559</u>	Change provisions relating to the treatment of tax credits under the New Markets Job Growth Investment Act	Schumacher	Revenue	3/4/15	Placed on Select File; Senator Williams Priority Bill	

Bill	Summary	Introducer	Committee	Hearing Date	Current Status
LB 629	Provide for regulation of transportation network companies	Mello	Transportation and Telecom.	3/2/15	Placed on Select File; ER91 and AM1344 filed; AM1075 adopted; Transportation and Telecomm. Priority Bill
	File: The first stage at which the full committee, indefinitely postpone, or			₋egislature m	ay amend,
<u>LB 28</u>	Adopt the Radon Resistant New Construction Act	Krist	Health and Human Services	2/27/15	Placed on General File; AM708 and AM368 filed
LB 131	Prohibit sanitary and improvement districts from spending assets after receiving a notice of proposed annexation	Craighead, Crawford, Davis, Harr, Howard, Mello, Riepe	Urban Affairs	1/27/15	Placed on General File; AM405 filed (amended into LB 324)
<u>LB 197</u>	Provide additional powers related to animals, streets, and vehicles for certain sanitary and improvement districts	Scheer	Urban Affairs	2/10/15	Placed on General File; AM390 filed (amended into LB 324)
LB 205	Provide requirements for certain towers	Schilz	Government, Military and Veterans Affairs	2/4/15	Placed on General File; AM1004 filed
LB 221	Provide for disposition of a tenant's personal property upon death	Harr	Judiciary	2/6/15	Placed on General File; AM467 filed
LB 230	Change provisions relating to the parties that may compel partition	Mello	Revenue	2/19/15	Placed on General File; AM752 filed
LB 259	Adopt the Personal Property Tax Relief Act	Gloor	Revenue	1/29/15	Placed on General File; AM824 and AM1252 filed, Revenue Committee Priority Bill
LB 277	Change tax deed lien priority	Harr	Revenue	2/12/15	Placed on General File
LB 295	Require municipalities to have county approval before enforcing ordinances in the extraterritorial zoning jurisdiction	Scheer	Urban Affairs	2/3/15	Placed on General File; AM323 filed

Bill	Summary	Introducer	Committee	Hearing Date	Current Status
LB 330	Change provisions relating to alcoholic liquor	Larson	General Affairs	1/26/15	Advanced to Enrollment and Review Initial; AM113, AM613, AM581, AM1310, AM1316 adopted; AM101 filed; General Affairs Priority Bill (LB 204 amended in)
LB 362	Change eminent domain provisions relating to school sites	Krist	Judiciary	3/11/15	Placed on General File
LB 385	Change provisions relating to forcible entry and detainer and the Uniform Residential Landlord and Tenant Act	Lindstrom	Judiciary	2/6/15	Placed on General File; AM1063 filed
<u>LB 412</u>	Change provisions relating to the Rural Community-Based Energy Development Act	Mello	Natural Resources	2/20/15	Placed on General File
LB 420	Require acknowledgments from purchasers of real estate in a sanitary and improvement district	Crawford	Urban Affairs	2/10/15	Placed on General File (amended into LB 324)
LB 424	Change provisions relating to the nameplate capacity tax	Davis	Revenue	3/5/15	Placed on General File
LB 457	Change and Site and Building Development Act and terminate a fund	Gloor	Banking, Commerce and Insurance	2/23/15	Placed on General File; AM694 filed; Speaker Hadley Priority Bill
LB 513	Change provisions relating to use and leasing of school property	Craighead	Education	2/17/15	Placed on General File
LB 540	Adopt updated international building code standards	Crawford	Urban Affairs	2/17/15	Placed on General File; Speaker Hadley Priority Bill
<b>Referred to Committee:</b> The Reference Committee refers bills to specific committees. The committee then holds a hearing to consider public comment regarding the bill. The committee may amend, indefinitely postpone, or advance a bill to General File.					
<u>LB 22</u>	Provide immunity under the Engineers and Architects Regulation Act during an emergency	Krist	Judiciary	1/21/15	Held by Committee

Bill	Summary	Introducer	Committee	Hearing Date	Current Status
<u>LB 68</u>	Eliminate step-up basis for real estate for determination of capital gains	Schumacher	Revenue	1/22/15	Held by Committee
LB 71	Adopt the Agricultural Property Tax Credit Act	Schumacher	Revenue	1/22/15	Held by Committee
LB 73	Adopt the Modern Tax Act which imposes a tax on interest paid on certain loans	Schumacher	Revenue	1/30/15	Held by Committee
LB 117	Change provisions relating to energy financing contracts between companies and governmental units	Haar	Natural Resources	2/9/15	Held by Committee
LB 162	Change provisions relating to land banks and the sale of real property	Schumacher	Revenue	1/29/15	Held by Committee
LB 204	Provide a tax credit for certain beer manufacturers	Schilz	General Affairs	2/2/15	Held by Committee (amended into LB 330)
LB 210	Change provisions relating to housing agencies and taxation of mixed-use developments	Ebke	Revenue	2/12/15	Held by Committee
LB 238	Change provisions relating to tax-increment financing under the Community Development Law	Groene	Urban Affairs	2/24/15	Held by Committee
LB 293	Change valuation of agricultural and horticultural land	Schnoor	Revenue	2/19/15	Held by Committee
LB 300	Change provisions relating to enforcement of ordinances by sanitary and improvement districts	Schumacher	Urban Affairs	2/10/15	Held by Committee
LB 336	Change provisions relating to the Nebraska Condominium Act	Harr	Banking, Commerce and Insurance	3/3/15	Held by Committee
LB 350	Change valuation of agricultural and horticultural land	Brasch	Revenue	2/19/15	Held by Committee; Senator Brasch Priority Bill
<u>LB 395</u>	Adopt the Nebraska Enterprise Act and authorize grants for economic development	Schilz	Banking, Commerce and Insurance	3/10/15	Held by Committee
LB 399	Provide Public Service Commission powers regarding transportation network service	Smith	Transportation and Telecom.	3/2/15	Held by Committee
<u>LB 406</u>	Change provisions relating to actions for the recovery of vacant, platted, and subdivided real property	Morfeld	Judiciary	2/19/15	Held by Committee

Bill	Summary	Introducer	Committee	Hearing Date	Current Status
LB 407	Change and eliminate provisions relating to certified renewable export facilities	Haar	Natural Resources	3/4/15	Held by Committee; Senator Haar Priority Bill
LB 423	Change the renewable energy tax credit	Nordquist	Revenue	2/25/15	Held by Committee; Senator Nordquist Priority Bill
LB 438	Change distribution of sales and use tax revenue and create and provide for a fund	Morfeld	Revenue	3/6/15	Held by Committee
LB 442	Appropriate additional funds to the Property Tax Credit Cash Fund	Bolz	Appropriations	2/27/15	Held by Committee
LB 445	Authorize audits of redevelopment plans that use tax-increment financing	Groene	Urban Affairs	2/24/15	Held by Committee
<u>LB 473</u>	Eliminate the power of eminent domain for major pipelines	Chambers	Judiciary	3/11/15	Held by Committee
LB 475	Change a provision relating to the construction or acquisition of certain electric generation facilities	Davis	Natural Resources	2/25/15	Held by Committee
<u>LB 476</u>	Provide duties for county assessors and the Property Tax Administrator relating to taxexempt real property	Davis	Revenue	3/5/15	Held by Committee
LB 488	Adopt the Transportation Network Insurance Act	Scheer	Banking, Commerce and Insurance	2/3/15	Held by Committee
<u>LB 536</u>	Provide for the filing of an annual report by public power suppliers with the Nebraska Power Review Board	Haar	Natural Resources	2/11/15	Held by Committee
LB 583	Require a state energy plan	Schilz	Natural Resources	2/11/15	Held by Committee (amended into LB 469)
<u>LB 596</u>	Change the Community Development Law and create the Tax-increment Financing Division of the Auditor of Public Accounts	Davis	Urban Affairs	2/24/15	Held by Committee
<b>Withdrawn:</b> The Senator who introduced the bill has withdrawn it from consideration, suspending all further activity on it in its current form.					
LB 432	Change provisions relating to access to and copying of public records	Baker	Government, Military and Veterans Affairs	-	Withdrawn

Bill	Summary	Introducer	Committee	Hearing Date	Current Status	
Indefinitely Postponed: The Legislature or committee suspended all further activity.						
LB 282	Change provisions relating to closed sessions for public bodies	Baker	Government, Military and Veterans Affairs	-	Indefinitely Postponed	