

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1011

Introduced by Walz, 15; Conrad, 46.

Read first time January 05, 2024

Committee:

1 A BILL FOR AN ACT relating to the Tax Equity and Educational
2 Opportunities Support Act; to amend sections 79-1003 and 79-1007.11,
3 Revised Statutes Cumulative Supplement, 2022, and sections 79-1001
4 and 79-1017.01, Revised Statutes Supplement, 2023; to redefine
5 terms; to provide for early childhood education aid; to provide a
6 new allowance; to harmonize provisions; and to repeal the original
7 sections.
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 79-1001, Revised Statutes Supplement, 2023, is
2 amended to read:

3 79-1001 Sections 79-1001 to 79-1033 and section 3 of this act shall
4 be known and may be cited as the Tax Equity and Educational Opportunities
5 Support Act.

6 Sec. 2. Section 79-1003, Revised Statutes Cumulative Supplement,
7 2022, is amended to read:

8 79-1003 For purposes of the Tax Equity and Educational Opportunities
9 Support Act:

10 (1) Adjusted general fund operating expenditures means (a) for
11 school fiscal years prior to school fiscal year 2025-26, the difference
12 of the general fund operating expenditures increased by the cost growth
13 factor calculated pursuant to section 79-1007.10, minus the
14 transportation allowance, special receipts allowance, poverty allowance,
15 limited English proficiency allowance, distance education and
16 telecommunications allowance, elementary site allowance, summer school
17 allowance, community achievement plan allowance, and focus school and
18 program allowance and (b) for school fiscal year 2025-26 and each school
19 fiscal year thereafter, the difference of the general fund operating
20 expenditures increased by the cost growth factor calculated pursuant to
21 section 79-1007.10, minus the transportation allowance, special receipts
22 allowance, poverty allowance, limited English proficiency allowance,
23 distance education and telecommunications allowance, elementary site
24 allowance, summer school allowance, early childhood education allowance,
25 community achievement plan allowance, and focus school and program
26 allowance;

27 (2) Adjusted valuation means the assessed valuation of taxable
28 property of each local system in the state, adjusted pursuant to the
29 adjustment factors described in section 79-1016. Adjusted valuation means
30 the adjusted valuation for the property tax year ending during the school
31 fiscal year immediately preceding the school fiscal year in which the aid

1 based upon that value is to be paid. For purposes of determining the
2 local effort rate yield pursuant to section 79-1015.01, adjusted
3 valuation does not include the value of any property which a court, by a
4 final judgment from which no appeal is taken, has declared to be
5 nontaxable or exempt from taxation;

6 (3) Allocated income tax funds means the amount of assistance paid
7 to a local system pursuant to section 79-1005.01;

8 (4) Average daily membership means the average daily membership for
9 grades kindergarten through twelve attributable to the local system, as
10 provided in each district's annual statistical summary, and includes the
11 proportionate share of students enrolled in a public school instructional
12 program on less than a full-time basis;

13 (5) Base fiscal year means the first school fiscal year following
14 the school fiscal year in which the reorganization or unification
15 occurred;

16 (6) Board means the school board of each school district;

17 (7) Categorical funds means funds limited to a specific purpose by
18 federal or state law, including, but not limited to, Title I funds, Title
19 VI funds, federal career and technical education funds, federal school
20 lunch funds, Indian education funds, Head Start funds, and funds received
21 prior to July 1, 2022, from the Nebraska Education Improvement Fund;

22 (8) Consolidate means to voluntarily reduce the number of school
23 districts providing education to a grade group and does not include
24 dissolution pursuant to section 79-498;

25 (9) Converted contract means an expired contract that was in effect
26 for at least fifteen school years beginning prior to school year 2012-13
27 for the education of students in a nonresident district in exchange for
28 tuition from the resident district when the expiration of such contract
29 results in the nonresident district educating students, who would have
30 been covered by the contract if the contract were still in effect, as
31 option students pursuant to the enrollment option program established in

1 section 79-234;

2 (10) Converted contract option student means a student who will be
3 an option student pursuant to the enrollment option program established
4 in section 79-234 for the school fiscal year for which aid is being
5 calculated and who would have been covered by a converted contract if the
6 contract were still in effect and such school fiscal year is the first
7 school fiscal year for which such contract is not in effect;

8 (11) Department means the State Department of Education;

9 (12) District means any school district or unified system as defined
10 in section 79-4,108;

11 (13) Ensuing school fiscal year means the school fiscal year
12 following the current school fiscal year;

13 (14) Equalization aid means the amount of assistance calculated to
14 be paid to a local system pursuant to section 79-1008.01;

15 (15) Fall membership means the total membership in kindergarten
16 through grade twelve attributable to the local system as reported on the
17 fall school district membership reports for each district pursuant to
18 section 79-528;

19 (16) Fiscal year means the state fiscal year which is the period
20 from July 1 to the following June 30;

21 (17) Formula students means:

22 (a) For state aid certified pursuant to section 79-1022, the sum of
23 the product of fall membership from the school fiscal year immediately
24 preceding the school fiscal year in which the aid is to be paid
25 multiplied by the average ratio of average daily membership to fall
26 membership for the second school fiscal year immediately preceding the
27 school fiscal year in which the aid is to be paid and the prior two
28 school fiscal years plus ~~sixty percent~~ of the qualified early childhood
29 education fall membership plus tuitioned students from the school fiscal
30 year immediately preceding the school fiscal year in which aid is to be
31 paid minus the product of the number of students enrolled in kindergarten

1 that is not full-day kindergarten from the fall membership multiplied by
2 0.5; and

3 (b) For the final calculation of state aid pursuant to section
4 79-1065, the sum of average daily membership plus ~~sixty percent~~ of the
5 qualified early childhood education average daily membership plus
6 tuitioned students minus the product of the number of students enrolled
7 in kindergarten that is not full-day kindergarten from the average daily
8 membership multiplied by 0.5 from the school fiscal year immediately
9 preceding the school fiscal year in which aid was paid;

10 (18) Free lunch and free milk calculated students means, using the
11 most recent data available on November 1 of the school fiscal year
12 immediately preceding the school fiscal year in which aid is to be paid,

13 (a) for schools that did not provide free meals to all students pursuant
14 to the community eligibility provision, students who individually
15 qualified for free lunches or free milk pursuant to the federal Richard
16 B. Russell National School Lunch Act, 42 U.S.C. 1751 et seq., and the
17 federal Child Nutrition Act of 1966, 42 U.S.C. 1771 et seq., as such acts
18 and sections existed on January 1, 2021, and rules and regulations
19 adopted thereunder, plus (b) for schools that provided free meals to all
20 students pursuant to the community eligibility provision, the greater of
21 the number of students in such school who individually qualified for free
22 lunch or free milk using the most recent school fiscal year for which the
23 school did not provide free meals to all students pursuant to the
24 community eligibility provision or one hundred ten percent of the product
25 of the students who qualified for free meals at such school pursuant to
26 the community eligibility provision multiplied by the identified student
27 percentage calculated pursuant to such federal provision, except that the
28 free lunch and free milk calculated students for any school pursuant to
29 subdivision (18)(b) of this section shall not exceed one hundred percent
30 of the students qualified for free meals at such school pursuant to the
31 community eligibility provision;

1 (19) Full-day kindergarten means kindergarten offered by a district
2 for at least one thousand thirty-two instructional hours;

3 (20) General fund budget of expenditures means the total budget of
4 disbursements and transfers for general fund purposes as certified in the
5 budget statement adopted pursuant to the Nebraska Budget Act, except that
6 for purposes of the limitation imposed in section 79-1023, the general
7 fund budget of expenditures does not include any special grant funds,
8 exclusive of local matching funds, received by a district;

9 (21) General fund expenditures means all expenditures from the
10 general fund;

11 (22) General fund operating expenditures means, for state aid
12 calculated for each school fiscal year, as reported on the annual
13 financial report for the second school fiscal year immediately preceding
14 the school fiscal year in which aid is to be paid, the total general fund
15 expenditures minus (a) the amount of all receipts to the general fund, to
16 the extent that such receipts are not included in local system formula
17 resources, from early childhood education tuition, summer school tuition,
18 educational entities as defined in section 79-1201.01 for providing
19 distance education courses through the Educational Service Unit
20 Coordinating Council to such educational entities, private foundations,
21 individuals, associations, charitable organizations, the textbook loan
22 program authorized by section 79-734, federal impact aid, and levy
23 override elections pursuant to section 77-3444, (b) the amount of
24 expenditures for categorical funds, tuition paid to other school
25 districts, tuition paid to postsecondary institutions for college credit,
26 transportation fees paid to other districts, adult education, community
27 services, redemption of the principal portion of general fund debt
28 service, retirement incentive plans authorized by section 79-855, and
29 staff development assistance authorized by section 79-856, (c) the amount
30 of any transfers from the general fund to any bond fund and transfers
31 from other funds into the general fund, (d) any legal expenses in excess

1 of fifteen-hundredths of one percent of the formula need for the school
2 fiscal year in which the expenses occurred, (e) expenditures to pay for
3 incentives agreed to be paid by a school district to certificated
4 employees in exchange for a voluntary termination of employment for which
5 the State Board of Education approved an exclusion pursuant to
6 subdivision (1)(h), (i), (j), or (k) of section 79-1028.01, (f)(i)
7 expenditures to pay for employer contributions pursuant to subsection (2)
8 of section 79-958 to the School Employees Retirement System of the State
9 of Nebraska to the extent that such expenditures exceed the employer
10 contributions under such subsection that would have been made at a
11 contribution rate of seven and thirty-five hundredths percent or (ii)
12 expenditures to pay for school district contributions pursuant to
13 subdivision (1)(c)(i) or (1)(d)(i) of section 79-9,113 to the retirement
14 system established pursuant to the Class V School Employees Retirement
15 Act to the extent that such expenditures exceed the school district
16 contributions under such subdivision that would have been made at a
17 contribution rate of seven and thirty-seven hundredths percent, and (g)
18 any amounts paid by the district for lobbyist fees and expenses reported
19 to the Clerk of the Legislature pursuant to section 49-1483.

20 For purposes of this subdivision (22) of this section, receipts from
21 levy override elections shall equal ninety-nine percent of the difference
22 of the total general fund levy minus a levy of one dollar and five cents
23 per one hundred dollars of taxable valuation multiplied by the assessed
24 valuation for school districts that have voted pursuant to section
25 77-3444 to override the maximum levy provided pursuant to section
26 77-3442;

27 (23) Income tax liability means the amount of the reported income
28 tax liability for resident individuals pursuant to the Nebraska Revenue
29 Act of 1967 less all nonrefundable credits earned and refunds made;

30 (24) Income tax receipts means the amount of income tax collected
31 pursuant to the Nebraska Revenue Act of 1967 less all nonrefundable

1 credits earned and refunds made;

2 (25) Limited English proficiency students means the number of
3 students with limited English proficiency in a district from the most
4 recent data available on November 1 of the school fiscal year preceding
5 the school fiscal year in which aid is to be paid plus the difference of
6 such students with limited English proficiency minus the average number
7 of limited English proficiency students for such district, prior to such
8 addition, for the three immediately preceding school fiscal years if such
9 difference is greater than zero;

10 (26) Local system means a unified system or a school district;

11 (27) Low-income child means a child under nineteen years of age
12 living in a household having an annual adjusted gross income for the
13 second calendar year preceding the beginning of the school fiscal year
14 for which aid is being calculated equal to or less than the maximum
15 household income pursuant to sections 9(b)(1) and 17(c)(4) of the Richard
16 B. Russell National School Lunch Act, 42 U.S.C. 1758(b)(1) and 42 U.S.C.
17 1766(c)(4), respectively, and sections 3(a)(6) and 4(e)(1)(A) of the
18 Child Nutrition Act of 1966, 42 U.S.C. 1772(a)(6) and 42 U.S.C. 1773(e)
19 (1)(A), respectively, as such acts and sections existed on January 1,
20 2021, for a household of that size that would have allowed the child to
21 meet the income qualifications for free meals during the school fiscal
22 year immediately preceding the school fiscal year for which aid is being
23 calculated;

24 (28) Low-income students means the number of low-income children
25 within the district multiplied by the ratio of the formula students in
26 the district divided by the total children under nineteen years of age
27 residing in the district as derived from income tax information;

28 (29) Most recently available complete data year means the most
29 recent single school fiscal year for which the annual financial report,
30 fall school district membership report, annual statistical summary,
31 Nebraska income tax liability by school district for the calendar year in

1 which the majority of the school fiscal year falls, and adjusted
2 valuation data are available;

3 (30) Poverty students means the unadjusted poverty students plus the
4 difference of such unadjusted poverty students minus the average number
5 of poverty students for such district, prior to such addition, for the
6 three immediately preceding school fiscal years if such difference is
7 greater than zero;

8 (31) Qualified early childhood education average daily membership
9 means (a) for aid calculated for school fiscal years prior to school
10 fiscal year 2025-26, the product of sixty percent of the average daily
11 membership of students who will be eligible to attend kindergarten the
12 following school year and are enrolled in an early childhood education
13 program approved by the department pursuant to section 79-1103 for such
14 school district for such school year multiplied by the ratio of the
15 actual instructional hours of the program divided by one thousand thirty-
16 two if: (i) ~~(a)~~ The program is receiving a grant pursuant to such section
17 for the third year; (ii) ~~(b)~~ the program has already received grants
18 pursuant to such section for three years; or (iii) ~~(c)~~ the program has
19 been approved pursuant to subsection (5) of section 79-1103 for such
20 school year and the two preceding school years, including any such
21 students in portions of any of such programs receiving an expansion
22 grant, and (b) for aid calculated for school fiscal year 2025-26 and each
23 school fiscal year thereafter, the product of one hundred percent of the
24 average daily membership of students who will be eligible to attend
25 kindergarten in one of the two immediately following school years and are
26 enrolled in an early childhood education program approved by the
27 department pursuant to section 79-1103 for such school district for such
28 school year multiplied by the ratio of the actual instructional hours of
29 the program divided by one thousand thirty-two if: (i) The program is
30 receiving a grant pursuant to such section for the third year; (ii) the
31 program has already received grants pursuant to such section for three

1 years; or (iii) the program has been approved pursuant to subsection (5)
2 of section 79-1103 for such school year and the two preceding school
3 years, including any such students in portions of any of such programs
4 receiving an expansion grant;

5 (32) Qualified early childhood education fall membership means (a)
6 for aid calculated for school fiscal years prior to school fiscal year
7 2025-26, the product of sixty percent of the membership on October 1 of
8 each school year of students who will be eligible to attend kindergarten
9 the following school year and are enrolled in an early childhood
10 education program approved by the department pursuant to section 79-1103
11 for such school district for such school year multiplied by the ratio of
12 the planned instructional hours of the program divided by one thousand
13 thirty-two if: (i) ~~(a)~~ The program is receiving a grant pursuant to such
14 section for the third year; (ii) ~~(b)~~ the program has already received
15 grants pursuant to such section for three years; or (iii) ~~(c)~~ the program
16 has been approved pursuant to subsection (5) of section 79-1103 for such
17 school year and the two preceding school years, including any such
18 students in portions of any of such programs receiving an expansion
19 grant, and (b) for aid calculated for school fiscal year 2025-26 and each
20 school fiscal year thereafter, the product of one hundred percent of the
21 membership on October 1 of students who will be eligible to attend
22 kindergarten in one of the two immediately following school years and are
23 enrolled in an early childhood education program approved by the
24 department pursuant to section 79-1103 for such school district for such
25 school year multiplied by the ratio of the planned instructional hours of
26 the program divided by one thousand thirty-two if: (i) The program is
27 receiving a grant pursuant to such section for the third year; (ii) the
28 program has already received grants pursuant to such section for three
29 years; or (iii) the program has been approved pursuant to subsection (5)
30 of section 79-1103 for such school year and the two preceding school
31 years, including any such students in portions of any of such programs

1 receiving an expansion grant;

2 (33) Regular route transportation means the transportation of
3 students, including early childhood education students, on regularly
4 scheduled daily routes to and from the schools such students attend;

5 (34) Reorganized district means any district involved in a
6 consolidation and currently educating students following consolidation;

7 (35) School year or school fiscal year means the fiscal year of a
8 school district as defined in section 79-1091;

9 (36) Sparse local system means a local system that is not a very
10 sparse local system but which meets the following criteria:

11 (a)(i) Less than two students per square mile in the county in which
12 each high school is located, based on the school district census, (ii)
13 less than one formula student per square mile in the local system, and
14 (iii) more than ten miles between each high school and the next closest
15 high school on paved roads;

16 (b)(i) Less than one and one-half formula students per square mile
17 in the local system and (ii) more than fifteen miles between each high
18 school and the next closest high school on paved roads;

19 (c)(i) Less than one and one-half formula students per square mile
20 in the local system and (ii) more than two hundred seventy-five square
21 miles in the local system; or

22 (d)(i) Less than two formula students per square mile in the local
23 system and (ii) the local system includes an area equal to ninety-five
24 percent or more of the square miles in the largest county in which a high
25 school is located in the local system;

26 (37) Special education means specially designed kindergarten through
27 grade twelve instruction pursuant to section 79-1125, and includes
28 special education transportation;

29 (38) Special grant funds means the budgeted receipts for grants,
30 including, but not limited to, categorical funds, reimbursements for
31 wards of the court, short-term borrowings including, but not limited to,

1 registered warrants and tax anticipation notes, interfund loans,
2 insurance settlements, and reimbursements to county government for
3 previous overpayment. The state board shall approve a listing of grants
4 that qualify as special grant funds;

5 (39) State aid means the amount of assistance paid to a district
6 pursuant to the Tax Equity and Educational Opportunities Support Act;

7 (40) State board means the State Board of Education;

8 (41) State support means all funds provided to districts by the
9 State of Nebraska for the general fund support of elementary and
10 secondary education;

11 (42) Statewide average basic funding per formula student means the
12 statewide total basic funding for all districts divided by the statewide
13 total formula students for all districts;

14 (43) Statewide average general fund operating expenditures per
15 formula student means the statewide total general fund operating
16 expenditures for all districts divided by the statewide total formula
17 students for all districts;

18 (44) Teacher has the definition found in section 79-101;

19 (45) Tuition receipts from converted contracts means tuition
20 receipts received by a district from another district in the most
21 recently available complete data year pursuant to a converted contract
22 prior to the expiration of the contract;

23 (46) Tuitioned students means students in kindergarten through grade
24 twelve of the district whose tuition is paid by the district to some
25 other district or education agency;

26 (47) Unadjusted poverty students means the greater of the number of
27 low-income students or the free lunch and free milk calculated students
28 in a district; and

29 (48) Very sparse local system means a local system that has:

30 (a)(i) Less than one-half student per square mile in each county in
31 which each high school is located based on the school district census,

1 (ii) less than one formula student per square mile in the local system,
2 and (iii) more than fifteen miles between the high school and the next
3 closest high school on paved roads; or

4 (b)(i) More than four hundred fifty square miles in the local
5 system, (ii) less than one-half student per square mile in the local
6 system, and (iii) more than fifteen miles between each high school and
7 the next closest high school on paved roads.

8 Sec. 3. (1) For school fiscal year 2025-26 and each school fiscal
9 year thereafter, the department shall calculate an early childhood
10 education allowance for each district as follows:

11 (a) For state aid certified pursuant to section 79-1022, the early
12 childhood education allowance for each school district shall equal the
13 product of the qualified early childhood education fall membership
14 multiplied by the statewide average general fund operating expenditures
15 per formula student; and

16 (b) For the final calculation of state aid certified pursuant to
17 section 79-1065, the early childhood education allowance for each school
18 district shall equal the product of the qualified early childhood
19 education average daily membership multiplied by the statewide average
20 general fund operating expenditures per formula student.

21 (2) For school fiscal year 2025-26 and each school fiscal year
22 thereafter, the department shall calculate early childhood education
23 transportation costs for each district which shall equal the sum of:

24 (a) The number of miles included in the calculation of the
25 transportation allowance that were traveled by vehicles owned, leased, or
26 contracted by the district or the districts in the local system for the
27 purpose of regular route transportation for routes used exclusively to
28 transport early childhood education students multiplied by four hundred
29 percent of the mileage rate established by the Department of
30 Administrative Services pursuant to section 81-1176 as of January 1 of
31 the most recently available complete data year; and

1 (b) The in lieu of transportation expenditures pursuant to section
2 79-611 included in the calculation for the transportation allowance that
3 were paid exclusively to transport early childhood education students.

4 (3) For each school district, fifty percent of the sum of the early
5 childhood education allowance calculated pursuant to this section plus
6 the early childhood education transportation costs calculated pursuant to
7 this section shall be paid as early childhood education aid for the
8 school fiscal year for which aid is being calculated.

9 (4) For purposes of the Tax Equity and Educational Opportunities
10 Support Act, if an educational service unit provides an early childhood
11 education program approved by the department pursuant to section 79-1103
12 for one or more school districts, the early childhood education students
13 and the associated expenditures of a school district shall continue to be
14 attributable to such school district.

15 Sec. 4. Section 79-1007.11, Revised Statutes Cumulative Supplement,
16 2022, is amended to read:

17 79-1007.11 (1) Except as otherwise provided in this section, for
18 school fiscal years prior to school fiscal year 2025-26, each school
19 district's formula need shall equal the difference of the sum of the
20 school district's basic funding, poverty allowance, limited English
21 proficiency allowance, focus school and program allowance, summer school
22 allowance, special receipts allowance, transportation allowance,
23 elementary site allowance, distance education and telecommunications
24 allowance, community achievement plan allowance, averaging adjustment,
25 new community achievement plan adjustment, student growth adjustment, any
26 positive student growth adjustment correction, and new school adjustment
27 minus the sum of the limited English proficiency allowance correction,
28 poverty allowance correction, and any negative student growth adjustment
29 correction.

30 (2) Except as otherwise provided in this section, for school fiscal
31 year 2025-26 and each school fiscal year thereafter, each school

1 district's formula need shall equal the difference of the sum of the
2 school district's basic funding, poverty allowance, limited English
3 proficiency allowance, focus school and program allowance, summer school
4 allowance, early childhood education allowance, special receipts
5 allowance, transportation allowance, elementary site allowance, distance
6 education and telecommunications allowance, community achievement plan
7 allowance, averaging adjustment, new community achievement plan
8 adjustment, student growth adjustment, any positive student growth
9 adjustment correction, and new school adjustment minus the sum of the
10 limited English proficiency allowance correction, poverty allowance
11 correction, and any negative student growth adjustment correction.

12 (3) ~~(2)~~ If the formula need calculated for a school district
13 pursuant to subsection (1) or (2) of this section is less than one
14 hundred percent of the formula need for such district for the school
15 fiscal year immediately preceding the school fiscal year for which aid is
16 being calculated, the formula need for such district shall equal one
17 hundred percent of the formula need for such district for the school
18 fiscal year immediately preceding the school fiscal year for which aid is
19 being calculated.

20 (4) ~~(3)~~ If the formula need calculated for a school district
21 pursuant to subsection (1) or (2) of this section is more than one
22 hundred twelve percent of the formula need for such district for the
23 school fiscal year immediately preceding the school fiscal year for which
24 aid is being calculated, the formula need for such district shall equal
25 one hundred twelve percent of the formula need for such district for the
26 school fiscal year immediately preceding the school fiscal year for which
27 aid is being calculated, except that the formula need shall not be
28 reduced pursuant to this subsection for any district receiving a student
29 growth adjustment for the school fiscal year for which aid is being
30 calculated.

31 (5) ~~(4)~~ For purposes of subsections (3) ~~(2)~~ and (4) ~~(3)~~ of this

1 section, the formula need for the school fiscal year immediately
2 preceding the school fiscal year for which aid is being calculated shall
3 be the formula need used in the final calculation of aid pursuant to
4 section 79-1065 and for districts that were affected by a reorganization
5 with an effective date in the calendar year preceding the calendar year
6 in which aid is certified for the school fiscal year for which aid is
7 being calculated, the formula need for the school fiscal year immediately
8 preceding the school fiscal year for which aid is being calculated shall
9 be attributed to the affected school districts based on information
10 provided to the department by the school districts or proportionally
11 based on the adjusted valuation transferred if sufficient information has
12 not been provided to the department.

13 Sec. 5. Section 79-1017.01, Revised Statutes Supplement, 2023, is
14 amended to read:

15 79-1017.01 (1) For state aid calculated for each school fiscal year
16 prior to school fiscal year 2023-24, local system formula resources
17 includes other actual receipts determined pursuant to section 79-1018.01,
18 net option funding determined pursuant to section 79-1009, allocated
19 income tax funds determined pursuant to section 79-1005.01, and community
20 achievement plan aid determined pursuant to section 79-1005, and is
21 reduced by amounts paid by the district in the most recently available
22 complete data year as property tax refunds pursuant to or in the manner
23 prescribed by section 77-1736.06.

24 (2) For state aid calculated for school fiscal years ~~year~~ 2023-24
25 through 2024-25 ~~and each school fiscal year thereafter~~, local system
26 formula resources includes other actual receipts determined pursuant to
27 section 79-1018.01, net option funding determined pursuant to section
28 79-1009, allocated income tax funds determined pursuant to section
29 79-1005.01, community achievement plan aid determined pursuant to section
30 79-1005, and a percentage of foundation aid determined pursuant to
31 section 79-1006, and is reduced by amounts paid by the district in the

1 most recently available complete data year as property tax refunds
2 pursuant to or in the manner prescribed by section 77-1736.06.

3 (3) For state aid calculated for school fiscal year 2025-26 and each
4 school fiscal year thereafter, local system formula resources includes
5 other actual receipts determined pursuant to section 79-1018.01, net
6 option funding determined pursuant to section 79-1009, early childhood
7 education aid determined pursuant to section 3 of this act, allocated
8 income tax funds determined pursuant to section 79-1005.01, community
9 achievement plan aid determined pursuant to section 79-1005, and a
10 percentage of foundation aid determined pursuant to section 79-1006, and
11 is reduced by amounts paid by the district in the most recently available
12 complete data year as property tax refunds pursuant to or in the manner
13 prescribed by section 77-1736.06.

14 Sec. 6. Original sections 79-1003 and 79-1007.11, Revised Statutes
15 Cumulative Supplement, 2022, and sections 79-1001 and 79-1017.01, Revised
16 Statutes Supplement, 2023, are repealed.