

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
FIRST SPECIAL SESSION

LEGISLATIVE BILL 42

Introduced by Murman, 38.

Read first time July 29, 2024

Committee:

- 1 A BILL FOR AN ACT relating to education; to amend section 79-1002,
2 Reissue Revised Statutes of Nebraska; to provide a duty for the
3 Education Committee of the Legislature relating to the Tax Equity
4 and Educational Opportunities Support Act; and to repeal the
5 original section.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 79-1002, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 79-1002 (1) It is the intent, purpose, and goal of the Legislature
4 to create a system of financing the public school system which will:

5 (a) ~~(1)~~ Provide state support from all sources of state funding
6 sufficient to support the statewide aggregate general fund operating
7 expenditures for Nebraska elementary and secondary public education that
8 cannot be met by local resources;

9 (b) ~~(2)~~ Reduce the reliance on the property tax for the support of
10 the public school system;

11 (c) ~~(3)~~ Broaden financial support for the public school system by
12 dedicating a portion of the revenue received from the state income tax
13 for support of the system;

14 (d) ~~(4)~~ Keep pace with the increasing cost of operating the public
15 school system;

16 (e) ~~(5)~~ Assure a foundation support level for the operation of the
17 public school system, taking local resources into consideration;

18 (f) ~~(6)~~ Recognize a portion of the costs of programs to address the
19 unique educational needs of students who are in poverty or who have
20 limited English proficiency as being specific to the local system
21 providing such programs;

22 (g) ~~(7)~~ Create a process to collect information regarding the
23 programs and the cost of the programs provided to address the unique
24 educational needs of students who are in poverty or who have limited
25 English proficiency in order to analyze which programs may be appropriate
26 to receive state support and to analyze the poverty and limited English
27 proficiency allowances;

28 (h) ~~(8)~~ Assure a greater level of equity of educational
29 opportunities for all public school students;

30 (i) ~~(9)~~ Assure a greater level of equity in property tax rates for
31 the support of the public school system; and

1 (j) ~~(10)~~ Assure measured growth in the state aid appropriation
2 through the continuation of limits on the growth of general fund budgets
3 of districts.

4 (2) The Education Committee of the Legislature shall develop a plan
5 and prepare an amendment to adjust school funding under the Tax Equity
6 and Educational Opportunities Support Act to lower the reliance on
7 property taxes in schools while maintaining support for the public school
8 system in Nebraska consistent with the legislative intent, purpose, and
9 goal described in subsection (1) of this section.

10 Sec. 2. Original section 79-1002, Reissue Revised Statutes of
11 Nebraska, is repealed.