

AMENDMENTS TO LB1363
(Amendments to E and R amendments, ER133)

Introduced by Clements, 2.

1 1. Strike sections 3, 5, 6, 7, and 9 and insert the following new
2 sections:

3 Sec. 3. Section 76-903, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 76-903 The Tax Commissioner shall design such stamps in such
6 denominations as in his or her judgment will be the most advantageous to
7 all persons concerned. When any deed subject to the tax imposed by
8 section 76-901 is offered for recordation, the register of deeds shall
9 ascertain and compute the amount of the tax due thereon and shall collect
10 such amount as a prerequisite to acceptance of the deed for recordation.
11 If a dispute arises concerning the taxability of the transfer, the
12 register of deeds shall not record the deed until the disputed tax is
13 paid. If a disputed tax has been paid, the taxpayer may file for a refund
14 pursuant to section 76-908. The taxpayer may also seek a declaratory
15 ruling pursuant to rules and regulations adopted and promulgated by the
16 Department of Revenue. From each three ~~two~~ dollars and twenty-five cents
17 of tax collected pursuant to section 76-901, the register of deeds shall
18 retain one dollar and fifteen ~~fifty~~ cents to be placed in the county
19 general fund and shall remit the balance to the State Treasurer who shall
20 credit: ~~ninety-five cents of such amount to the Affordable Housing Trust~~
21 ~~Fund, twenty-five cents of such amount to the Site and Building~~
22 ~~Development Fund, twenty-five cents of such amount to the Homeless~~
23 ~~Shelter Assistance Trust Fund, and thirty cents of such amount to the~~
24 ~~Behavioral Health Services Fund.~~

25 (1) One dollar and thirteen cents of such amount to the Affordable
26 Housing Trust Fund;

1 (2) Twenty-five cents of such amount to the Site and Building
2 Development Fund;

3 (3) Twenty-five cents of such amount to the Homeless Shelter
4 Assistance Trust Fund;

5 (4) Thirty-four cents of such amount to the Behavioral Health
6 Services Fund;

7 (5) Five cents of such amount to the Economic Recovery Contingency
8 Fund for the establishment and operation of an office to pursue and
9 coordinate grant funding on behalf of the state;

10 (6) Five cents of such amount to the Military Base Development and
11 Support Fund to provide funding to support businesses and amenities
12 linked to military installations and to enhance business attraction and
13 economic growth in Nebraska's military sector through the distributions
14 described in subsection (2) of section 55-901; and

15 (7) Three cents of such amount to the Health Care Homes for the
16 Medically Underserved Fund for federally qualified health centers as
17 grants to be used for persons receiving services under subsections (h)
18 and (i) of section 330 of the federal Public Health Service Act, 42
19 U.S.C. 254b, as such section existed on January 1, 2024.

20 Sec. 5. Section 77-2005, Revised Statutes Cumulative Supplement,
21 2022, is amended to read:

22 77-2005 (1) In the case of an uncle, aunt, niece, or nephew related
23 to the deceased by blood or legal adoption, or other lineal descendant of
24 the same, or the spouse or surviving spouse of any of such persons, the
25 rate of tax shall be:

26 (a) For decedents dying prior to January 1, 2023, thirteen percent
27 of the clear market value of the property received by each person in
28 excess of fifteen thousand dollars;~~and~~

29 (b) For decedents dying on or after January 1, 2023, and before
30 January 1, 2024, eleven percent of the clear market value of the property
31 received by each person in excess of forty thousand dollars; and -

1 (c) For decedents dying on or after January 1, 2024, eight percent
2 of the clear market value of the property received by each person in
3 excess of forty thousand dollars.

4 (2) If the clear market value of the beneficial interest is less
5 than or equal to the applicable exempt amount under subsection (1) of
6 this section, it shall not be subject to tax. In addition, any interest
7 passing to a person described in subsection (1) of this section who is
8 under twenty-two years of age shall not be subject to tax.

9 Sec. 6. Section 77-2006, Revised Statutes Cumulative Supplement,
10 2022, is amended to read:

11 77-2006 (1) In all other cases the rate of tax shall be:

12 (a) For decedents dying prior to January 1, 2023, eighteen percent
13 of the clear market value of the beneficial interests received by each
14 person in excess of ten thousand dollars;~~and~~

15 (b) For decedents dying on or after January 1, 2023, and before
16 January 1, 2024, fifteen percent of the clear market value of the
17 beneficial interests received by each person in excess of twenty-five
18 thousand dollars; and -

19 (c) For decedents dying on or after January 1, 2024, eight percent
20 of the clear market value of the beneficial interests received by each
21 person in excess of twenty-five thousand dollars.

22 (2) If the clear market value of the beneficial interest is less
23 than or equal to the applicable exempt amount under subsection (1) of
24 this section, it shall not be subject to any tax. In addition, any
25 interest passing to a person who is under twenty-two years of age shall
26 not be subject to tax.

27 Sec. 7. Section 77-2018, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 77-2018 (1) When any amount of inheritance tax shall have been paid
30 erroneously to the county treasurer, he shall, upon a finding by the
31 court and an order rendered to him of the erroneous payment, refund and

1 pay to the executor, administrator or trustee, person or persons who have
2 paid any such tax in error the amount of such tax so paid. All
3 applications for the repayment of the tax shall be made to the county
4 court within two years of the date of payment. The county court shall
5 hear all evidence relevant to its finding whether or not any amount of
6 inheritance tax has been erroneously paid and if any refund of such
7 payment is due. The court shall notify the county treasurer of its final
8 determination.

9 (2) This subsection applies only to inheritance taxes that were paid
10 prior to the operative date of this act with respect to decedents dying
11 on or after January 1, 2024. If the amount of inheritance taxes paid is
12 more than the amount due after taking into consideration the changes made
13 in sections 77-2005 and 77-2006 by this legislative bill, the county
14 treasurer shall, upon a finding by the court and an order rendered to the
15 county treasurer, refund the overpayment to the executor, administrator
16 or trustee, or person who paid such tax. All applications for a refund
17 under this subsection shall be made to the county court within two years
18 after the date of payment. The county court shall hear all evidence
19 relevant to its finding whether or not a refund is due. The court shall
20 notify the county treasurer of its final determination.

21 Sec. 9. Section 81-3140, Revised Statutes Cumulative Supplement,
22 2022, is amended to read:

23 81-3140 (1)(a) The purpose of the Health Care Homes for the
24 Medically Underserved Fund is to enhance the ability of Nebraska's
25 federally qualified health centers to provide patient-centered medical
26 homes to low-income medically underserved populations. Twenty-five
27 percent of the state portion of medicaid fraud settlement funds deposited
28 into the Medicaid Fraud Settlement Fund in the Department of Health and
29 Human Services annually shall be transferred to the Health Care Homes for
30 the Medically Underserved Fund for distribution to federally qualified
31 health centers in Nebraska. Such funds shall be distributed

1 proportionately based on the unduplicated number of patients served in
2 the previous year by such federally qualified health centers as reported
3 through the uniform data system of the Health Resources and Services
4 Administration of the United States Department of Health and Human
5 Services.

6 (b) Five percent of the state portion of the medicaid fraud
7 settlement funds deposited into the Medicaid Fraud Settlement Fund in the
8 Department of Health and Human Services annually shall be transferred to
9 the Health Care Homes for the Medically Underserved Fund for distribution
10 to federally qualified health centers in Nebraska. Such funds shall be
11 used for persons receiving services under section 330(h) or 330(i) of the
12 federal Public Health Service Act, 42 U.S.C. 254b, as such section
13 existed on January 1, 2016.

14 (2) Funds distributed pursuant to subsection (1) of this section
15 shall be used for the following purposes:

16 (a) Hiring, training, certifying, and maintaining staff dedicated to
17 patient-centered chronic disease management, including, but not limited
18 to, case managers, health educators, social workers, outreach and
19 enrollment workers, and community health workers;

20 (b) Providing services, including, but not limited to, interpreter
21 services, transportation services, and social work assistance;

22 (c) Capital improvements, including, but not limited to, facility
23 expansion, leasing additional space, and furnishing, equipment, or
24 redesign of facilities to support patient-centered care;

25 (d) Medication management, including, but not limited to, clinical
26 pharmacy services, pharmacists, clinical pharmacists, technology for
27 monitoring and real-time notification, and care managers;

28 (e) Information technology, including, but not limited to,
29 telehealth services, analytics tools, patient registries, and updates to
30 electronic health records systems; and

31 (f) Reimbursement to health care providers, including, but not

1 limited to, physicians, nurse practitioners, dieticians, diabetic
2 educators, behavioral health providers, and oral health providers.

3 (3) Money transferred to the fund under section 76-903 shall be
4 distributed to federally qualified health centers as grants to be used
5 for persons receiving services under subsections (h) and (i) of section
6 330 of the federal Public Health Service Act, 42 U.S.C. 254b, as such
7 section existed on January 1, 2024.

8 2. Renumber the remaining sections and correct the repealer
9 accordingly.