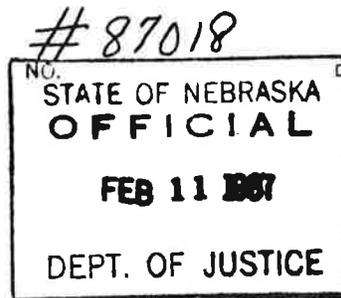


DEPARTMENT OF JUSTICE

STATE OF NEBRASKA

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ROBERT M. SPIRE
Attorney General
A. EUGENE CRUMP
Deputy Attorney General

DATE: February 9, 1987

SUBJECT: Constitutionality of LB 148

REQUESTED BY: Senator Rod Johnson
Nebraska State Legislature

WRITTEN BY: Robert M. Spire, Attorney General
L. Jay Bartel, Assistant Attorney General

You have requested our opinion regarding the constitutionality of proposed legislation pertaining to natural resources districts. The legislation in question, LB 148, includes provisions relating to changes in the membership of such districts, and also increases the maximum tax rate which a natural resources district may levy. Your specific question is whether the inclusion of these provisions within the same bill violates the constitutional requirement that "No bill shall contain more than one subject. . . ." Neb.Const., Art. III, §14.

As we have noted in previous opinions, the Nebraska Supreme Court has adopted a liberal construction with respect to the interpretation of this constitutional requirement. Attorney General Opinion No. 87009, January 23, 1987; Attorney General Opinion No. 86029, March 6, 1986. The general rule with regard to this requirement is stated in Midwest Popcorn Co. v. Johnson, 152 Neb. 867, 872, 43 N.W.2d 174, 178 (1950), as follows:

An act, no matter how comprehensive, is valid as containing but one subject if a single main purpose is within its purview and nothing is included within it except that which is naturally connected with and incidental to that main purpose.

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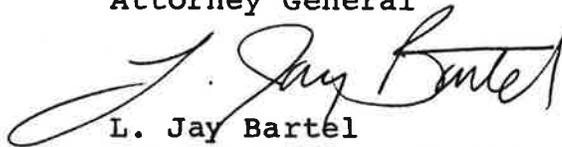
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Similarly, in Anderson v. Tiemann, 182 Neb. 393, 408-09, 155 N.W.2d 322, 332 (1967), the court stated: "If an act has but one general object, no matter how broad that object may be, and contains no matter not germane thereto, and the title fairly expresses the subject of the bill, it does not violate Article III, section 14, of the Constitution." Applying this principle in that particular case, the court held that the inclusion of provisions relating to sales tax, use tax, income tax, and a franchise tax, within the single bill establishing the Nebraska Revenue Act of 1967, did not violate this constitutional provision, as the bill contained ". . . but one general subject, taxation. . . ." Id. at 409, 155 N.W.2d at 332.

LB 148 relates to the general subject of natural resources districts. The amendments proposed under the bill are all related to and naturally connected with this general subject. Based on the broad and liberal interpretation of Article III, section 14, adopted by the Nebraska Supreme Court, it is our opinion that LB 148 does not contain more than one subject, and, therefore, does not violate this constitutional requirement.

Sincerely,

ROBERT M. SPIRE
Attorney General



L. Jay Bartel
Assistant Attorney General

LJB:jem

cc: Patrick J. O'Donnell
Clerk of the Legislature

3/06

APPROVED:



Attorney General