

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 278

Introduced By: Stuthman, 22
Read first time: January 10, 2007
Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 13-322, Reissue Revised Statutes of Nebraska, and section
3 13-319, Revised Statutes Cumulative Supplement, 2006; to
4 change provisions relating to county sales and use taxes;
5 and to repeal the original sections.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-319, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 13-319. Any county by resolution of the governing body may
4 impose a sales and use tax of one-half percent, one percent, or one
5 and one-half percent upon the same transactions sourced as provided in
6 sections 77-2703.01 to 77-2703.04 within the county, ~~but outside any~~
7 ~~incorporated municipality which has adopted a local sales tax pursuant~~
8 ~~to section 77-27,142,~~ on which the state is authorized to impose a
9 tax pursuant to the Nebraska Revenue Act of 1967, as amended from
10 time to time. Any sales and use tax imposed pursuant to this section
11 ~~must~~ may be used to finance public services provided by a public
12 safety commission, ~~or~~ to provide the county share of funds
13 required under any other agreement executed under the Interlocal
14 Cooperation Act or Joint Public Agency Act, or for infrastructure
15 related to economic development. A sales and use tax shall not be
16 imposed pursuant to this section until an election has been held and
17 a majority of the qualified electors have approved the tax pursuant to
18 sections 13-322 and 13-323.

19 Sec. 2. Section 13-322, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 13-322. The powers granted by section 13-319 shall not be
22 exercised unless and until the question has been submitted at a
23 primary, general, or special election held within the area which would
24 be subject to the tax and in which all registered voters are entitled
25 to vote on such question. The officials of the incorporated
26 municipality or county shall order the submission of the question by
27 submitting a certified copy of the resolution proposing the tax to the

1 election commissioner or county clerk. The question may include any
2 terms and conditions set forth in the resolution proposing the tax,
3 such as a termination date or the ~~specific public safety service~~
4 purpose for which the revenue received from the tax will be
5 allocated, and shall include the following language: Shall the county
6 impose a sales and use tax upon the same transactions within the
7 county, ~~other than in municipalities which impose a local option~~
8 ~~sales tax,~~ on which the State of Nebraska is authorized to impose a
9 tax? ~~to finance public safety services?~~ If a majority of the
10 votes cast upon the question are in favor of the tax, the governing
11 body may impose the tax. If a majority of those voting on the question
12 are opposed to the tax, the governing body shall not impose the tax.
13 Any election under this section shall be conducted in accordance with
14 the procedures provided in the Election Act.

15 Sec. 3. Original section 13-322, Reissue Revised Statutes of
16 Nebraska, and section 13-319, Revised Statutes Cumulative Supplement,
17 2006, are repealed.