

AMENDMENTS TO LB474

(Amendments to Standing Committee amendments, AM652)

Introduced by Hadley

1           1. Strike the original sections and insert the following  
2 new sections:

3           Section 1. Section 14-109, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5           14-109 (1)(a) The city council shall have power to tax  
6 for revenue, license, and regulate any person within the limits  
7 of the city by ordinance except as otherwise provided in this  
8 section. Such tax may include both a tax for revenue and license.  
9 The city council may raise revenue by levying and collecting a  
10 tax on any occupation or business within the limits of the city.  
11 Any occupation tax imposed pursuant to this section shall make a  
12 reasonable classification of businesses, users of space, or kinds  
13 of transactions for purposes of imposing such tax, except that  
14 no occupation tax shall be imposed on any transaction which is  
15 subject to tax under section 53-160, 66-489, 66-489.02, 66-4,140,  
16 66-4,145, 66-4,146, 77-2602, or 77-4008. The occupation tax shall  
17 be imposed in the manner provided in section 18-1208, except that  
18 section 18-1208 does not apply to an occupation tax subject to  
19 section 86-704. All such taxes shall be uniform in respect to the  
20 class upon which they are imposed. All scientific and literary  
21 lectures and entertainments shall be exempt from taxation, as well  
22 as concerts and all other musical entertainments given exclusively

1 by the citizens of the city. It shall be the duty of the city  
2 clerk to deliver to the city treasurer the certified copy of the  
3 ordinance levying such tax, and the city clerk shall append thereto  
4 a warrant requiring the city treasurer to collect such tax.

5 (b) For purposes of this subsection, limits of the city  
6 does not include the extraterritorial zoning jurisdiction of such  
7 city.

8 (2)(a) Except as otherwise provided in subdivision (c)  
9 of this subsection, the city council shall also have power to  
10 require any individual whose primary residence or person who owns  
11 a place of business which is within the limits of the city and  
12 that owns and operates a motor vehicle within such limits to  
13 annually register such motor vehicle in such manner as may be  
14 provided and to require such person to pay an annual motor vehicle  
15 fee therefor and to require the payment of such fee upon the  
16 change of ownership of such vehicle. All such fees which may be  
17 provided for under this subsection shall be credited to a separate  
18 fund of the city, thereby created, to be used exclusively for  
19 constructing, repairing, maintaining, or improving streets, roads,  
20 alleys, public ways, or parts thereof or for the amortization of  
21 bonded indebtedness when created for such purposes.

22 (b) No motor vehicle fee shall be required under this  
23 subsection if (i) a vehicle is used or stored but temporarily in  
24 such city for a period of six months or less in a twelve-month  
25 period, (ii) an individual does not have a primary residence or  
26 a person does not own a place of business within the limits of  
27 the city and does not own and operate a motor vehicle within the

1 limits of the city, or (iii) an individual is a full-time student  
2 attending a postsecondary institution within the limits of the city  
3 and the motor vehicle's situs under the Motor Vehicle Certificate  
4 of Title Act is different from the place at which he or she is  
5 attending such institution.

6 (c) After December 31, 2012, no motor vehicle fee shall  
7 be required of any individual whose primary residence is or person  
8 who owns a place of business within the extraterritorial zoning  
9 jurisdiction of such city.

10 (d) For purposes of this subsection, limits of the city  
11 includes the extraterritorial zoning jurisdiction of such city.

12 (3) For purposes of this section, person includes  
13 bodies corporate, societies, communities, the public generally,  
14 individuals, partnerships, limited liability companies, joint-stock  
15 companies, cooperatives, and associations. Person does not  
16 include any federal, state, or local government or any political  
17 subdivision thereof.

18 Sec. 2. Section 15-202, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 15-202 A city of the primary class shall have power to  
21 levy taxes for general revenue purposes on all property within  
22 the corporate limits of the city taxable according to the laws of  
23 Nebraska and to levy an occupation tax on public service property  
24 or corporations in such amounts as may be proper and necessary, in  
25 the judgment of the mayor and council, for purposes of revenue. All  
26 such taxes shall be uniform with respect to the class upon which  
27 they are imposed. The occupation tax may be based upon a certain

1 percentage of the gross receipts of such public service corporation  
2 or upon such other basis as may be determined upon by the mayor and  
3 council. Any occupation tax imposed pursuant to this section shall  
4 make a reasonable classification of businesses, users of space, or  
5 kinds of transactions for purposes of imposing such tax, except  
6 that no occupation tax shall be imposed on any transaction which is  
7 subject to tax under section 53-160, 66-489, 66-489.02, 66-4,140,  
8 66-4,145, 66-4,146, 77-2602, or 77-4008. The occupation tax and  
9 shall be imposed in the manner provided in section 18-1208, except  
10 that section 18-1208 does not apply to an occupation tax subject to  
11 section 86-704.

12           Sec. 3. Section 15-203, Reissue Revised Statutes of  
13 Nebraska, is amended to read:

14           15-203 A city of the primary class shall have power to  
15 raise revenue by levying and collecting a license or occupation tax  
16 on any person, partnership, limited liability company, corporation,  
17 or business within the limits of the city and regulate the same  
18 by ordinance except as otherwise provided in this section and in  
19 section 15-212. Any occupation tax imposed pursuant to this section  
20 shall make a reasonable classification of businesses, users of  
21 space, or kinds of transactions for purposes of imposing such tax,  
22 except that no occupation tax shall be imposed on any transaction  
23 which is subject to tax under section 53-160, 66-489, 66-489.02,  
24 66-4,140, 66-4,145, 66-4,146, 77-2602, or 77-4008. The occupation  
25 tax shall be imposed in the manner provided in section 18-1208,  
26 except that section 18-1208 does not apply to an occupation tax  
27 subject to section 86-704. All such taxes shall be uniform in

1 respect to the class upon which they are imposed. All scientific  
2 and literary lectures and entertainments shall be exempt from such  
3 taxation as well as concerts and all other musical entertainments  
4 given exclusively by the citizens of the city.

5           Sec. 4. Section 16-205, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7           16-205 A city of the first class may raise revenue by  
8 levying and collecting a license or occupation tax on any person,  
9 partnership, limited liability company, corporation, or business  
10 within the limits of the city and ~~to~~ may regulate the same by  
11 ordinance. Any occupation tax imposed pursuant to this section  
12 shall make a reasonable classification of businesses, users of  
13 space, or kinds of transactions for purposes of imposing such tax,  
14 except that no occupation tax shall be imposed on any transaction  
15 which is subject to tax under section 53-160, 66-489, 66-489.02,  
16 66-4,140, 66-4,145, 66-4,146, 77-2602, or 77-4008. The occupation  
17 tax shall be imposed in the manner provided in section 18-1208,  
18 except that section 18-1208 does not apply to an occupation tax  
19 subject to section 86-704. All such taxes shall be uniform in  
20 respect to the class upon which they are imposed. All scientific  
21 and literary lectures and entertainments shall be exempt from such  
22 taxation as well as concerts and all other musical entertainments  
23 given exclusively by the citizens of the city.

24           Sec. 5. Section 17-525, Reissue Revised Statutes of  
25 Nebraska, is amended to read:

26           17-525 Second-class cities and villages shall have power  
27 to raise revenue by levying and collecting a license tax on any

1 occupation or business within the limits of the city or village,  
2 and regulate the same by ordinance. Any occupation tax imposed  
3 pursuant to this section shall make a reasonable classification  
4 of businesses, users of space, or kinds of transactions for  
5 purposes of imposing such tax, except that no occupation tax  
6 shall be imposed on any transaction which is subject to tax under  
7 section 53-160, 66-489, 66-489.02, 66-4,140, 66-4,145, 66-4,146,  
8 77-2602, or 77-4008. The occupation tax shall be imposed in the  
9 manner provided in section 18-1208, except that section 18-1208  
10 does not apply to an occupation tax subject to section 86-704.  
11 All such taxes shall be uniform in respect to the classes upon  
12 which they are imposed. All scientific and literary lectures and  
13 entertainments shall be exempt from such taxation, as well as  
14 concerts and other musical entertainments given exclusively by the  
15 citizens of the city or village.

16           Sec. 6. Original sections 14-109, 15-202, 15-203, 16-205,  
17 and 17-525, Reissue Revised Statutes of Nebraska, are repealed.