AM0828
LB 329
DSH-03-05

AMENDMENTS TO LB 329

(Amendments to E & R amendments, AM7053)

1. Insert the following new sections:

"Sec. 2. Section 14-109, Reissue Revised Statutes of Nebraska, is amended to read:

14-109. The council shall have power to tax for revenue, license, and regulate pawnbrokers, peddlers, auctioneers, brokers, hawkers, commission merchants, showmen, jugglers, innkeepers, liquor dealers, toll bridges, ferries, insurance, telegraph and express companies, and vendors of patents. Such tax may include both a tax for revenue and license. If the applicant is an individual, an application for a license shall include the applicant's social security number. The city council shall have power to raise revenue by levying and collecting a tax on any occupation or business within the limits of the city and regulate the same by ordinance. All such taxes shall be uniform in respect to the class upon which they are imposed. A license or occupation tax imposed under this section shall not exceed five and three-quarters percent of the gross receipts of such occupation or business at locations within the city. All scientific and literary lectures and entertainments shall be exempt from taxation, as well as concerts and all other musical entertainments given exclusively by the citizens of the city. It shall be the duty of the city clerk to deliver to the city treasurer the certified copy of the ordinance levying such tax, and the city clerk shall append thereto

a warrant requiring the city treasurer to collect such tax. The city council shall also have power to require any person, firm, or corporation owning or using any vehicle in a city of the metropolitan class annually to register such vehicle in such manner as may be provided and to require such person to pay an annual registration fee therefor and to require the payment of registration fees upon the change of ownership of such vehicle. All registration fees which may be thus provided for shall be credited to a separate fund of the city, thereby created, to be used exclusively for the repairing of streets in such city. No registration fee shall be required where a vehicle is used but temporarily in such city for a period of not more than one week.

Sec. 4. Section 15-203, Reissue Revised Statutes of Nebraska, is amended to read:

15-203. A city of the primary class shall have power to raise revenue by levying and collecting a license or occupation tax on any person, partnership, limited liability company, corporation, or business within the limits of the city and regulate the same by ordinance except as otherwise provided in this section and in section 15-212. All such taxes shall be uniform in respect to the class upon which they are imposed. <u>A license or occupation tax imposed under this section shall not exceed five and three-quarters percent of the gross receipts of such person, partnership, limited liability company, corporation, or business at locations within the city.</u> All scientific and literary lectures and entertainments shall be exempt from such taxation as well as concerts and all other musical entertainments given exclusively by the citizens of

the city.

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

16-205. A city of the first class may raise revenue by levying and collecting a license or occupation tax on any person, partnership, limited liability company, corporation, or business within the limits of the city and to regulate same by ordinance. All such taxes shall be uniform in respect to the class upon which they are imposed. A license or occupation tax imposed under this section shall not exceed five and three-quarters percent of the gross receipts of such person, partnership, limited liability company, corporation, or business at locations within the city. All scientific and literary lectures and entertainments shall be exempt from such taxation as well as concerts and all other musical entertainments given exclusively by the citizens of the city.

Sec. 6. Section 17-525, Reissue Revised Statutes of Nebraska, is amended to read:

17-525. Second-class cities and villages shall have power to raise revenue by levying and collecting a license tax on any occupation or business within the limits of the city or village, and regulate the same by ordinance. All such taxes shall be uniform in respect to the classes upon which they are imposed. A license or occupation tax imposed under this section shall not exceed five and three-quarters percent of the gross receipts of such business at locations within the city or village. All ~~;~~ ~~PROVIDED,~~ ~~all~~ scientific and literary lectures and entertainments shall be exempt from such taxation, as well as concerts and other

musical entertainments given exclusively by the citizens of the city or village.

Sec. 7. Section 19-4018, Reissue Revised Statutes of Nebraska, is amended to read:

19-4018. Pursuant to ~~sections 19-4015 to 19-4038~~ the Business Improvement District Act cities of the metropolitan, primary, first, or second class may impose (1) a special assessment upon the property within a business improvement district in the city or (2) a general business license and occupation tax on businesses and users of space within a business improvement district. A general business license or occupation tax imposed under this section shall not exceed five and three-quarters percent of the gross receipts of such business or user of space at such location. The proceeds or other available funds may be used for the purposes stated in section 19-4019.

Sec. 8. (1) Beginning October 1, 2001, the power to levy an occupation tax granted by sections 14-109, 15-202, 15-203, 16-205, 17-525, and 19-4018 shall not be exercised unless and until the question has been submitted at a primary, general, or special election held within the incorporated municipality and in which all registered voters shall be entitled to vote on such question. The governing body of the incorporated municipality shall order the submission of the question by submitting a certified copy of the resolution proposing the tax to the election commissioner or county clerk not later than forty-one days before the primary or general election, or within thirty days before a special election. The question may include any terms and conditions set forth in the

resolution proposing the tax, such as a termination date or the specific project or program for which the revenue received from such tax will be allocated, and shall include the following language: Shall the governing body of the incorporated municipality impose an occupation tax within such municipality? If a majority of the votes cast upon the question are in favor of the tax, then the governing body of the incorporated municipality shall be empowered as provided by section 14-109, 15-202, 15-203, 16-205, 17-525, or 19-4018 and shall forthwith proceed to impose an occupation tax as provided by law. If a majority of those voting on the question are opposed to the tax, then the governing body of the incorporated municipality shall not impose the tax.

(2) Beginning October 1, 2001, a municipality may only increase an occupation tax levied under section 14-109, 15-202, 15-203, 16-205, 17-525, or 19-4018 existing on October 1, 2001, if the question of the tax increase is submitted to the registered voters of the city or village and the registered voters by a majority vote approve the increase. The question of the increase shall be submitted to the registered voters at any primary or general election or at a special election if the governing body submits a certified copy of a resolution proposing the tax increase to the election commissioner or county clerk within a reasonable time prior to the primary, general, or special election. If a majority of the votes cast upon the question are in favor of increasing the tax, then the governing body of the incorporated municipality shall be empowered as provided by section 14-109, 15-202, 15-203, 16-205, 17-525, or 19-4018 and shall forthwith

proceed to increase the occupation tax as provided by law. If a majority of those voting on the question are opposed to the increase, then the governing body of the incorporated municipality shall not increase the tax.

(3) Whenever, at least forty-five days prior to any city, county, or state election, the registered voters of any municipality, equal in number to ten percent of the votes cast at the last preceding municipal election, petition the governing body to submit the question of imposing or increasing an occupation tax under section 14-109, 15-202, 15-203, 16-205, 17-525, or 19-4018, it shall be the duty of the governing body to submit the question at the next primary, general, or special election.

(4) The question of imposing or increasing an occupation tax under section 14-109, 15-202, 15-203, 16-205, 17-525, or 19-4018 which has been submitted to the registered voters and failed shall not be submitted to the registered voters of an incorporated municipality again until twenty-three months after such failure.

(5) The governing body shall give notice of the submission of the question of imposing or increasing an occupation tax not more than thirty days nor less than ten days before the election, by publication one time in one or more newspapers published in or of general circulation in the municipality in which the question is to be submitted. The notice shall be in addition to any other notice required under the Election Act.".

2. On page 4, line 27, after the period insert "Any such occupation tax imposed under this section shall not exceed five and

three-fourths percent of the gross receipts of such public service company from locations within the city.".

3. On page 5, line 1, strike "section 15-202" and insert "sections 14-109, 15-202, 15-203, 16-205, 17-525, and 19-4018".

4. Renumber the remaining sections accordingly.