

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

**LEGISLATIVE BILL 470**

Introduced by Pirsch, 4.

Read first time January 20, 2009

Committee: Revenue

A BILL

1 FOR AN ACT relating to cities of the metropolitan class; to amend  
2 sections 14-109, 15-202, 15-203, 16-205, and 17-525,  
3 Reissue Revised Statutes of Nebraska; to establish a  
4 limit on certain occupation taxes; and to repeal the  
5 original sections.

6 Be it enacted by the people of the State of Nebraska,

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

3           14-109 The council shall have power to tax for revenue,  
4 license, and regulate pawnbrokers, peddlers, auctioneers, brokers,  
5 hawkers, commission merchants, showmen, jugglers, innkeepers,  
6 liquor dealers, toll bridges, ferries, insurance, telegraph and  
7 express companies, and vendors of patents. Such tax may include  
8 both a tax for revenue and license. If the applicant is an  
9 individual, an application for a license shall include the  
10 applicant's social security number. The city council shall have  
11 power to raise revenue by levying and collecting a tax on any  
12 occupation or business within the limits of the city and regulate  
13 the same by ordinance. All such taxes shall be uniform in respect  
14 to the class upon which they are imposed. All such taxes imposed  
15 on telecommunications companies or services shall be at a rate no  
16 greater than six percent. All scientific and literary lectures and  
17 entertainments shall be exempt from taxation, as well as concerts  
18 and all other musical entertainments given exclusively by the  
19 citizens of the city. It shall be the duty of the city clerk to  
20 deliver to the city treasurer the certified copy of the ordinance  
21 levying such tax, and the city clerk shall append thereto a warrant  
22 requiring the city treasurer to collect such tax. The city council  
23 shall also have power to require any person, firm, or corporation  
24 owning or using any vehicle in a city of the metropolitan class  
25 annually to register such vehicle in such manner as may be provided

1 and to require such person to pay an annual registration fee  
2 therefor and to require the payment of registration fees upon the  
3 change of ownership of such vehicle. All registration fees which  
4 may be thus provided for shall be credited to a separate fund of  
5 the city, thereby created, to be used exclusively for the repairing  
6 of streets in such city. No registration fee shall be required  
7 where a vehicle is used but temporarily in such city for a period  
8 of not more than one week.

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

11           15-202 A city of the primary class shall have power to  
12 levy taxes for general revenue purposes on all property within  
13 the corporate limits of the city taxable according to the laws of  
14 Nebraska and to levy an occupation tax on public service property  
15 or corporations in such amounts as may be proper and necessary, in  
16 the judgment of the mayor and council, for purposes of revenue. All  
17 such taxes shall be uniform with respect to the class upon which  
18 they are imposed. The occupation tax may be based upon a certain  
19 percentage of the gross receipts of such public service corporation  
20 or upon such other basis as may be determined upon by the mayor and  
21 council. All such taxes imposed on telecommunications companies or  
22 services shall be at a rate no greater than six percent.

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

25           15-203 A city of the primary class shall have power to

1 raise revenue by levying and collecting a license or occupation tax  
2 on any person, partnership, limited liability company, corporation,  
3 or business within the limits of the city and regulate the same  
4 by ordinance except as otherwise provided in this section and in  
5 section 15-212. All such taxes shall be uniform in respect to  
6 the class upon which they are imposed. All such taxes imposed  
7 on telecommunications companies or services shall be at a rate  
8 no greater than six percent. All scientific and literary lectures  
9 and entertainments shall be exempt from such taxation as well as  
10 concerts and all other musical entertainments given exclusively by  
11 the citizens of the city.

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

14           16-205 A city of the first class may raise revenue by  
15 levying and collecting a license or occupation tax on any person,  
16 partnership, limited liability company, corporation, or business  
17 within the limits of the city and to regulate same by ordinance.  
18 All such taxes shall be uniform in respect to the class upon which  
19 they are imposed. All such taxes imposed on telecommunications  
20 companies or services shall be at a rate no greater than six  
21 percent. All scientific and literary lectures and entertainments  
22 shall be exempt from such taxation as well as concerts and all  
23 other musical entertainments given exclusively by the citizens of  
24 the city.

25           Sec. 5. Section 17-525, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2           17-525 Second-class cities and villages shall have power  
3 to raise revenue by levying and collecting a license tax on any  
4 occupation or business within the limits of the city or village,  
5 and regulate the same by ordinance. All such taxes shall be  
6 uniform in respect to the classes upon which they are imposed.  
7 All such taxes imposed on telecommunications companies or services  
8 shall be at a rate no greater than six percent. All ~~PROVIDED,~~  
9 ~~all~~ scientific and literary lectures and entertainments shall be  
10 exempt from such taxation, as well as concerts and other musical  
11 entertainments given exclusively by the citizens of the city or  
12 village.

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