

E AND R AMENDMENTS TO LB 745

Introduced by Larson, 40, Chairman Enrollment and Review

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

3 Section 1. (1) Except as otherwise provided in this
4 section, after the effective date of this act, a municipality may
5 impose a new occupation tax or increase the rate of an existing
6 occupation tax, which new occupation tax or increased rate of an
7 existing occupation tax is projected to generate annual occupation
8 tax revenue in excess of the applicable amount listed in subsection
9 (2) of this section, pursuant to section 14-109, 15-202, 15-203,
10 16-205, or 17-525 if the question of whether to impose the tax or
11 increase the rate of an existing occupation tax has been submitted
12 at an election held within the municipality and in which all
13 registered voters shall be entitled to vote on the question. The
14 officials of the municipality shall order the submission of the
15 question by submitting a certified copy of the resolution proposing
16 the tax or tax rate increase to the election commissioner or county
17 clerk at least fifty days before the election. The election shall
18 be conducted in accordance with the Election Act. If a majority of
19 the votes cast upon the question are in favor of the new tax or
20 increased rate of an existing occupation tax, then the governing
21 body of such municipality shall be empowered to impose the new tax
22 or to impose the increased tax rate. If a majority of those voting
23 on the question are opposed to the new tax or increased rate, then

1 the governing body of the municipality shall not impose the new tax
2 or increased rate but shall maintain any existing occupation tax at
3 its current rate.

4 (2) The applicable amount of annual revenue for each new
5 occupation tax or annual revenue raised by the increased rate for
6 an existing occupation tax for purposes of subsection (1) of this
7 section is:

8 (a) For cities of the metropolitan class, six million
9 dollars;

10 (b) For cities of the primary class, three million
11 dollars;

12 (c) For cities of the first class, seven hundred thousand
13 dollars; and

14 (d) For cities of the second class and villages, three
15 hundred thousand dollars.

16 (3) After the effective date of this act, a municipality
17 shall not be required to submit the following questions to the
18 registered voters:

19 (a) Whether to change the rate of an occupation tax
20 imposed for a specific project which does not provide for deposit
21 of the tax proceeds in the municipality's general fund; or

22 (b) Whether to terminate an occupation tax earlier than
23 the determinable termination date under the original question
24 submitted to the registered voters.

25 This subsection applies to occupation taxes imposed prior
26 to, on, or after the effective date of this act.

27 (4) The provisions of this section do not apply to an

1 occupation tax subject to section 86-704.

2 Sec. 2. Section 14-109, Revised Statutes Supplement,
3 2011, is amended to read:

4 14-109 (1)(a) The city council shall have power to tax
5 for revenue, license, and regulate any person within the limits
6 of the city by ordinance except as otherwise provided in this
7 section. Such tax may include both a tax for revenue and license.
8 The city council may raise revenue by levying and collecting a tax
9 on any occupation or business within the limits of the city. The
10 occupation tax shall be imposed in the manner provided in section
11 1 of this act, except that section 1 of this act does not apply
12 to an occupation tax subject to section 86-704. All such taxes
13 shall be uniform in respect to the class upon which they are
14 imposed. All scientific and literary lectures and entertainments
15 shall be exempt from taxation, as well as concerts and all other
16 musical entertainments given exclusively by the citizens of the
17 city. It shall be the duty of the city clerk to deliver to the city
18 treasurer the certified copy of the ordinance levying such tax, and
19 the city clerk shall append thereto a warrant requiring the city
20 treasurer to collect such tax.

21 (b) For purposes of this subsection, limits of the city
22 does not include the extraterritorial zoning jurisdiction of such
23 city.

24 (2)(a) Except as otherwise provided in subdivision (c)
25 of this subsection, the city council shall also have power to
26 require any individual whose primary residence or person who owns
27 a place of business which is within the limits of the city and

1 that owns and operates a motor vehicle within such limits to
2 annually register such motor vehicle in such manner as may be
3 provided and to require such person to pay an annual motor vehicle
4 fee therefor and to require the payment of such fee upon the
5 change of ownership of such vehicle. All such fees which may be
6 provided for under this subsection shall be credited to a separate
7 fund of the city, thereby created, to be used exclusively for
8 constructing, repairing, maintaining, or improving streets, roads,
9 alleys, public ways, or parts thereof or for the amortization of
10 bonded indebtedness when created for such purposes.

11 (b) No motor vehicle fee shall be required under this
12 subsection if (i) a vehicle is used or stored but temporarily in
13 such city for a period of six months or less in a twelve-month
14 period, (ii) an individual does not have a primary residence or
15 a person does not own a place of business within the limits of
16 the city and does not own and operate a motor vehicle within the
17 limits of the city, or (iii) an individual is a full-time student
18 attending a postsecondary institution within the limits of the city
19 and the motor vehicle's situs under the Motor Vehicle Certificate
20 of Title Act is different from the place at which he or she is
21 attending such institution.

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

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

1 (3) For purposes of this section, person includes
2 bodies corporate, societies, communities, the public generally,
3 individuals, partnerships, limited liability companies, joint-stock
4 companies, cooperatives, and associations. Person does not
5 include any federal, state, or local government or any political
6 subdivision thereof.

7 Sec. 3. Section 15-202, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 15-202 A city of the primary class shall have power to
10 levy taxes for general revenue purposes on all property within
11 the corporate limits of the city taxable according to the laws of
12 Nebraska and to levy an occupation tax on public service property
13 or corporations in such amounts as may be proper and necessary, in
14 the judgment of the mayor and council, for purposes of revenue. All
15 such taxes shall be uniform with respect to the class upon which
16 they are imposed. The occupation tax may be based upon a certain
17 percentage of the gross receipts of such public service corporation
18 or upon such other basis as may be determined upon by the mayor and
19 council and shall be imposed in the manner provided in section 1 of
20 this act, except that section 1 of this act does not apply to an
21 occupation tax subject to section 86-704.

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

24 15-203 A city of the primary class shall have power to
25 raise revenue by levying and collecting a license or occupation tax
26 on any person, partnership, limited liability company, corporation,
27 or business within the limits of the city and regulate the same

1 by ordinance except as otherwise provided in this section and in
2 section 15-212. The occupation tax shall be imposed in the manner
3 provided in section 1 of this act, except that section 1 of
4 this act does not apply to an occupation tax subject to section
5 86-704. All such taxes shall be uniform in respect to the class
6 upon which they are imposed. All scientific and literary lectures
7 and entertainments shall be exempt from such taxation as well as
8 concerts and all other musical entertainments given exclusively by
9 the citizens of the city.

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

12 16-205 A city of the first class may raise revenue by
13 levying and collecting a license or occupation tax on any person,
14 partnership, limited liability company, corporation, or business
15 within the limits of the city and to regulate same by ordinance.
16 The occupation tax shall be imposed in the manner provided in
17 section 1 of this act, except that section 1 of this act does
18 not apply to an occupation tax subject to section 86-704. All such
19 taxes shall be uniform in respect to the class upon which they are
20 imposed. All scientific and literary lectures and entertainments
21 shall be exempt from such taxation as well as concerts and all
22 other musical entertainments given exclusively by the citizens of
23 the city.

24 Sec. 6. 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. The occupation tax shall be
3 imposed in the manner provided in section 1 of this act, except
4 that section 1 of this act does not apply to an occupation tax
5 subject to section 86-704. All such taxes shall be uniform in
6 respect to the classes upon which they are imposed. All ~~Provided,~~
7 ~~all~~ scientific and literary lectures and entertainments shall be
8 exempt from such taxation, as well as concerts and other musical
9 entertainments given exclusively by the citizens of the city or
10 village.

11 Sec. 7. Original sections 15-202, 15-203, 16-205, and
12 17-525, Reissue Revised Statutes of Nebraska, and section 14-109,
13 Revised Statutes Supplement, 2011, are repealed.