LEGISLATURE OF NEBRASKA
ONE HUNDRED SECOND LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 357

Introduced by Ashford, 20.
Read first time January 13, 2011
Committee: Revenue

A BILL
FOR AN ACT relating to revenue and taxation; to amend sections 77-27,142 and 77-27,142.01, Reissue Revised Statutes of Nebraska; to authorize an increase in local option sales tax for municipalities; to change an election requirement; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,
Section 1. Section 77-27,142, Reissue Revised Statutes of Nebraska, is amended to read:

77-27,142 (1) Any incorporated municipality by ordinance of its governing body is hereby authorized to impose a sales and use tax of one-half percent, one percent, or one and one-half percent, or two percent upon the same transactions that are sourced under the provisions of sections 77-2703.01 to 77-2703.04 within such incorporated municipality on which the State of Nebraska is authorized to impose a tax pursuant to the Nebraska Revenue Act of 1967, as amended from time to time. No sales and use tax shall be imposed pursuant to this section until an election has been held and a majority of the qualified electors have approved such tax pursuant to sections 77-27,142.01 and 77-27,142.02.

(2) A city of the metropolitan class is hereby authorized to increase any city sales and use tax existing on January 1, 1978, imposed pursuant to this section by an amount not to exceed one-half of one percent if the question of such tax increase is submitted to the voters of such city and the voters by a majority vote approve such increase. The question of such increase shall be submitted to the voters at the primary or general election in 1980 if the city council shall submit a certified copy of a resolution to that effect to the election commissioner not later than forty-one days prior to the primary or general election. Notwithstanding the provisions of section 77-27,143, if the increase is approved by the voters at the primary or general election in 1980, the election commissioner shall
file a certified copy of the election results with the Tax
Commissioner on or before the last day of the month in which the
election is held. If the increase is not approved by the voters at
the primary or general election in 1980, no tax increased pursuant to
this section shall remain in effect after December 31, 1980.

(3) A city of the primary class is hereby authorized to
increase any city sales and use tax existing on January 1, 1985,
imposed pursuant to this section by an amount not to exceed one-half
of one percent if the question of such tax increase is submitted to
the voters of such city and the voters by a majority vote approve
such increase. The question of such increase shall be submitted to
the voters at the next primary or general election or at a special
election if the city council shall submit a certified copy of a
resolution proposing the tax increase to the election commissioner
within a reasonable time prior to the primary, general, or special
election. If the increase is approved by the voters at the primary,
general, or special election, the election commissioner shall file a
certified copy of the election results with the Tax Commissioner on
or before the last day of the month in which the election is held. If
the voters of a city of the primary class have not approved such an
increase by December 31, 1987, the question of such an increase shall
not be submitted thereafter to the voters and there shall be no
increase in the city sales and use tax.

(4) A city of the first or second class or village is
hereby authorized to increase any city sales and use tax existing on
January 1, 1986, imposed pursuant to this section by an amount not to exceed one half of one percent if the question of such tax increase is submitted to the voters of such city or village and the voters by a majority vote approve such increase. The question of such increase shall be submitted to the voters at any primary or general election or at a special election if the city council or village board shall submit 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 the increase is approved by the voters at the primary, general, or special election, the election commissioner shall file a certified copy of the election results with the Tax Commissioner on or before the last day of the month in which the election is held.

Sec. 2. Section 77-27,142.01, Reissue Revised Statutes of Nebraska, is amended to read:

77-27,142.01 The governing body of any incorporated municipality may submit the question of changing any terms and conditions of a sales and use tax previously authorized under section 77-27,142. If the change includes an increase in the sales and use tax rate, the question shall include a description of the proposed use of the revenue to be collected. The question of modification shall be submitted to the voters at any primary or general election or at a special election if the governing body submits a certified copy of the resolution proposing modification to the election commissioner or county clerk within the time prior to the primary,
1 general, or special election prescribed in section 77-27,142.02.
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3 Sec. 3. Original sections 77-27,142 and 77-27,142.01,
4 Reissue Revised Statutes of Nebraska, are repealed.