

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SECOND LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 562**

Introduced by Cornett, 45.

Read first time January 19, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to cities and villages; to amend sections 14-109,  
2 15-203, 16-205, and 17-525, Reissue Revised Statutes of  
3 Nebraska; to change provisions relating to license and  
4 occupation taxes; to repeal the original sections; and to  
5 declare an emergency.  
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, liquor~~  
6 ~~dealers, toll bridges, ferries, insurance, telegraph and express~~  
7 ~~companies and vendors of patents. raise revenue by levying and~~  
8 ~~collecting a license or occupation tax on any person, partnership,~~  
9 ~~limited liability company, corporation, or business within the limits~~  
10 ~~of the city and regulate the same by ordinance except as otherwise~~  
11 ~~provided in this section.~~ Such tax may include both a tax for revenue  
12 and license. ~~On and after the effective date of this act, no such tax~~  
13 ~~shall be levied on nonresidents of such city and the rate of any such~~  
14 ~~tax shall not exceed XX percent of the tax base of the occupation~~  
15 ~~subject to such tax, including, but not limited to, a tax levied on~~  
16 ~~the gross receipts of a restaurant, a tax levied on the number of~~  
17 ~~seats in a theater, a tax levied on the price per unit of merchandise~~  
18 ~~sold through a vending machine, a tax levied on the number of parking~~  
19 ~~spaces in a drive-in theater, and a tax levied on the number of~~  
20 ~~parking spaces in a parking garage.~~ If the applicant is an  
21 individual, an application for a license shall include the  
22 applicant's social security number. The city council shall have power  
23 to raise revenue by levying and collecting a tax on any occupation or  
24 business within the limits of the city and regulate the same by  
25 ordinance. All such taxes shall be uniform in respect to the class

1 upon which they are imposed. All scientific and literary lectures and  
2 entertainments shall be exempt from taxation, as well as concerts and  
3 all other musical entertainments given exclusively by the citizens of  
4 the city. It shall be the duty of the city clerk to deliver to the  
5 city treasurer the certified copy of the ordinance levying such tax,  
6 and the city clerk shall append thereto a warrant requiring the city  
7 treasurer to collect such tax. The city council shall also have power  
8 to require any person, firm, or corporation owning or using any  
9 vehicle in a city of the metropolitan class annually to register such  
10 vehicle in such manner as may be provided and to require such person  
11 to pay an annual registration fee therefor and to require the payment  
12 of registration fees upon the change of ownership of such vehicle.  
13 All registration fees which may be thus provided for shall be  
14 credited to a separate fund of the city, thereby created, to be used  
15 exclusively for the repairing of streets in such city. No  
16 registration fee shall be required where a vehicle is used but  
17 temporarily in such city for a period of not more than one week.

18           Sec. 2. Section 15-203, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20           15-203 A city of the primary class shall have power to  
21 raise revenue by levying and collecting a license or occupation tax  
22 on any person, partnership, limited liability company, corporation,  
23 or business within the limits of the city and regulate the same by  
24 ordinance except as otherwise provided in this section and in section  
25 15-212. On and after the effective date of this act, no such tax

1 shall be levied on nonresidents of such city and the rate of any such  
2 tax shall not exceed XX percent of the tax base of the occupation  
3 subject to such tax, including, but not limited to, a tax levied on  
4 the gross receipts of a restaurant, a tax levied on the number of  
5 seats in a theater, a tax levied on the price per unit of merchandise  
6 sold through a vending machine, a tax levied on the number of parking  
7 spaces in a drive-in theater, and a tax levied on the number of  
8 parking spaces in a parking garage. All such taxes shall be uniform  
9 in respect to the class upon which they are imposed. All scientific  
10 and literary lectures and entertainments shall be exempt from such  
11 taxation as well as concerts and all other musical entertainments  
12 given exclusively by the citizens of the city.

13           Sec. 3. Section 16-205, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15           16-205 A city of the first class may raise revenue by  
16 levying and collecting a license or occupation tax on any person,  
17 partnership, limited liability company, corporation, or business  
18 within the limits of the city and to regulate the same by ordinance.  
19 On and after the effective date of this act, no such tax shall be  
20 levied on nonresidents of such city and the rate of any such tax  
21 shall not exceed XX percent of the tax base of the occupation subject  
22 to such tax, including, but not limited to, a tax levied on the gross  
23 receipts of a restaurant, a tax levied on the number of seats in a  
24 theater, a tax levied on the price per unit of merchandise sold  
25 through a vending machine, a tax levied on the number of parking

1 spaces in a drive-in theater, and a tax levied on the number of  
2 parking spaces in a parking garage. All such taxes shall be uniform  
3 in respect to the class upon which they are imposed. All scientific  
4 and literary lectures and entertainments shall be exempt from such  
5 taxation as well as concerts and all other musical entertainments  
6 given exclusively by the citizens of the city.

7           Sec. 4. Section 17-525, Reissue Revised Statutes of  
8 Nebraska, is amended to read:

9           17-525 Second-class cities and villages shall have power  
10 to raise revenue by levying and collecting a license or occupation  
11 tax on any occupation or business within the limits of the city or  
12 village, and regulate the same by ordinance. On and after the  
13 effective date of this act, no such tax shall be levied on  
14 nonresidents of such city or village and the rate of any such tax  
15 shall not exceed XX percent of the tax base of the occupation subject  
16 to such tax, including, but not limited to, a tax levied on the gross  
17 receipts of a restaurant, a tax levied on the number of seats in a  
18 theater, a tax levied on the price per unit of merchandise sold  
19 through a vending machine, a tax levied on the number of parking  
20 spaces in a drive-in theater, and a tax levied on the number of  
21 parking spaces in a parking garage. All such taxes shall be uniform  
22 in respect to the classes upon which they are imposed. All +  
23 ~~Provided,~~ all scientific and literary lectures and entertainments  
24 shall be exempt from such taxation, as well as concerts and other  
25 musical entertainments given exclusively by the citizens of the city

1 or village.

2                   Sec. 5. Original sections 14-109, 15-203, 16-205, and  
3 17-525, Reissue Revised Statutes of Nebraska, are repealed.

4                   Sec. 6. Since an emergency exists, this act takes effect  
5 when passed and approved according to law.