

LEGISLATIVE BILL 106

Approved by the Governor May 24, 2011

Introduced by Schilz, 47.

FOR AN ACT relating to revenue and taxation; to amend section 13-319, Reissue Revised Statutes of Nebraska; to define a term; to authorize the use of county sales and use taxes for public safety services as prescribed; and to repeal the original section.

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

Section 1. For purposes of sections 13-318 to 13-326, public safety services means crime prevention, offender detention, and firefighter, police, medical, ambulance, or other emergency services.

Sec. 2. Section 13-319, Reissue Revised Statutes of Nebraska, is amended to read:

13-319 Any county by resolution of the governing body may impose a sales and use tax of one-half percent, one percent, or one and one-half percent upon the same transactions sourced as provided in sections 77-2703.01 to 77-2703.04 within the county, but outside any incorporated municipality which has adopted a local sales tax pursuant to section 77-27,142, on which the state is authorized to impose a tax pursuant to the Nebraska Revenue Act of 1967, as amended from time to time. Any sales and use tax imposed pursuant to this section must be used (1) to finance public safety services provided by a public safety commission, (2) ~~or~~ to provide the county share of funds required under any other agreement executed under the Interlocal Cooperation Act or Joint Public Agency Act, or (3) to finance public safety services provided by the county. A sales and use tax shall not be imposed pursuant to this section until an election has been held and a majority of the qualified electors have approved the tax pursuant to sections 13-322 and 13-323.

Sec. 3. Original section 13-319, Reissue Revised Statutes of Nebraska, is repealed.