

AMENDMENTS TO LB445

Introduced by Urban Affairs.

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

3           Section 1. Section 18-1208, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5           18-1208 (1) Except as otherwise provided in this section, after July  
6 19, 2012, a municipality may impose a new occupation tax or increase the  
7 rate of an existing occupation tax, which new occupation tax or increased  
8 rate of an existing occupation tax is projected to generate annual  
9 occupation tax revenue in excess of the applicable amount listed in  
10 subsection (2) of this section, pursuant to section 14-109, 15-202,  
11 15-203, 16-205, or 17-525 if the question of whether to impose the tax or  
12 increase the rate of an existing occupation tax has been submitted at an  
13 election held within the municipality and in which all registered voters  
14 shall be entitled to vote on the question. The officials of the  
15 municipality shall order the submission of the question by submitting a  
16 certified copy of the resolution proposing the tax or tax rate increase  
17 to the election commissioner or county clerk at least fifty days before  
18 the election. The election shall be conducted in accordance with the  
19 Election Act. If a majority of the votes cast upon the question are in  
20 favor of the new tax or increased rate of an existing occupation tax,  
21 then the governing body of such municipality shall be empowered to impose  
22 the new tax or to impose the increased tax rate. If a majority of those  
23 voting on the question are opposed to the new tax or increased rate, then  
24 the governing body of the municipality shall not impose the new tax or  
25 increased rate but shall maintain any existing occupation tax at its  
26 current rate.

27           (2) The applicable amount of annual revenue for each new occupation

1 tax or annual revenue raised by the increased rate for an existing  
2 occupation tax for purposes of subsection (1) of this section is:

- 3 (a) For cities of the metropolitan class, six million dollars;  
4 (b) For cities of the primary class, three million dollars;  
5 (c) For cities of the first class, seven hundred thousand dollars;  
6 and  
7 (d) For cities of the second class and villages, three hundred  
8 thousand dollars.

9 (3) After July 19, 2012, a municipality shall not be required to  
10 submit the following questions to the registered voters:

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

14 (b) Whether to terminate an occupation tax earlier than the  
15 determinable termination date under the original question submitted to  
16 the registered voters.

17 This subsection applies to occupation taxes imposed prior to, on, or  
18 after July 19, 2012.

19 (4) The provisions of this section do not apply to an occupation tax  
20 subject to section 86-704.

21 (5) No later than sixty days after the end of the fiscal year, each  
22 municipality that imposes or increases any occupation tax as provided  
23 under this section shall provide an annual report on the collection and  
24 use of such occupation tax. The report shall be posted on the  
25 municipality's public web site or made available for public inspection at  
26 a location designated by the municipality. The report shall include, but  
27 not be limited to:

28 (a) A list of all such occupation taxes collected by the  
29 municipality;

30 (b) The amount generated annually by each such occupation tax;

31 (c) Whether funds generated by each such occupation tax are

1 deposited in the general fund, cash funds, or other funds of the  
2 municipality;

3 (d) Whether any such occupation tax is dedicated for a specific  
4 purpose, and if so, the amount dedicated for such purpose; and

5 (e) The scheduled or projected termination date, if any, of each  
6 such occupation tax.

7 Sec. 2. Original section 18-1208, Reissue Revised Statutes of  
8 Nebraska, is repealed.