

ONE HUNDRED SIXTH LEGISLATURE - FIRST SESSION - 2019
COMMITTEE STATEMENT
LB445

Hearing Date: Tuesday February 26, 2019
Committee On: Urban Affairs
Introducer: McDonnell
One Liner: Require a city of the metropolitan class to provide an annual budget report relating to use of any occupation tax levied and collected

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:
Aye: 7 Senators Arch, Crawford, Hansen, M., Hunt, Lowe, Wayne, Briese
Nay:
Absent:
Present Not Voting:

Oral Testimony:

Proponents:
Senator Mike McDonnell
Nicole Fox

Representing:
Legislative District 5
Platte Institute

Opponents:

Representing:

Neutral:
Christy Abraham

Representing:
League of Nebraska Municipalities

Summary of purpose and/or changes:

LB 445 would require that cities of the metropolitan class provide an annual report on the collection and use of any occupation tax levied and collected under its adopted budget.

Explanation of amendments:

AM 520 makes a series of changes to the bill, including:

- Expands the reporting requirement to all classes of municipalities
- Provides that the annual report is separate from the municipal budget process
- Requires that the report be posted on the municipality's public web site or made available for public inspection at a location designated by the municipality
- Requires that the report be provided no later than sixty days after the end of the fiscal year
- Clarifies various reporting requirements

Justin Wayne, Chairperson