

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 445

Introduced by McDonnell, 5; Cavanaugh, 6; DeBoer, 10; Groene, 42;
Halloran, 33; Hilkeemann, 4; Hunt, 8; Kolowski, 31; Lathrop,
12; Linehan, 39; Murman, 38; Slama, 1; Vargas, 7; Walz, 15;
Wayne, 13; Wishart, 27.

Read first time January 18, 2019

Committee: Urban Affairs

- 1 A BILL FOR AN ACT relating to cities of the metropolitan class; to amend
- 2 section 14-501.01, Reissue Revised Statutes of Nebraska; to require
- 3 an annual budget report relating to use of any occupation tax levied
- 4 and collected; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 14-501.01, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 14-501.01 (1) A city of the metropolitan class may adopt biennial
4 budgets for biennial periods if such budgets are provided for by a city
5 charter provision. For purposes of this section:

6 (a) ~~(1)~~ Biennial budget means a budget that provides for a biennial
7 period to determine and carry on the city's financial and taxing affairs;
8 and

9 (b) ~~(2)~~ Biennial period means the two fiscal years comprising a
10 biennium commencing in odd-numbered or even-numbered years.

11 (2) A city of the metropolitan class shall for each adopted budget
12 annually report on the collection and use of any occupation tax levied
13 and collected under such budget. The annual report shall include, but not
14 be limited to:

15 (a) The purpose of imposing such tax, including any special project
16 designation;

17 (b) The amount of such tax collected;

18 (c) An itemization of how such tax was expended or budgeted to be
19 spent; and

20 (d) The scheduled or projected termination of such tax.

21 Sec. 2. Original section 14-501.01, Reissue Revised Statutes of
22 Nebraska, is repealed.