

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 773

Introduced by Vargas, 7; Ballard, 21; Hardin, 48; Lowe, 37.

Read first time January 18, 2023

Committee: Transportation and Telecommunications

- 1 A BILL FOR AN ACT relating to wireless services; to require voters to
- 2 approve certain taxes on wireless and prepaid wireless services as
- 3 prescribed.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. No municipality shall impose an occupation tax on
2 wireless and prepaid wireless services after the effective date of this
3 act unless and until the question of whether to impose such tax has been
4 submitted at a primary, general, or special election held within the
5 municipality and in which all registered voters shall be entitled to vote
6 on such question. The officials of the municipality shall order the
7 submission of the question by submitting a certified copy of the
8 resolution proposing the tax to the election commissioner or county clerk
9 by March 1 for a primary election, by September 1 for a general election,
10 or at least fifty days before a special election. The election shall be
11 conducted in accordance with the Election Act. If a majority of the votes
12 cast upon such question are in favor of such tax, then the governing body
13 of such municipality shall be empowered to impose such tax. If a majority
14 of those voting on the question are opposed to such tax, then the
15 governing body of the municipality shall not impose such tax. This
16 section applies to any occupation tax in existence on the effective date
17 of this act and to any occupation tax which is set to begin on or after
18 such date. For any occupation tax in existence on the effective date of
19 this act, the municipality shall suspend collection of the tax until it
20 has been approved by the voters in accordance with this section.