

AMENDMENTS TO LB901

Introduced by von Gillern, 4.

1 1. Insert the following new section:

2 **Sec. 3.** Section 77-4413, Revised Statutes Supplement, 2025, is
3 amended to read:

4 77-4413 (1)(a) Upon establishing a good life district economic
5 development program, the city is authorized to establish a general
6 business occupation tax as a local source of revenue. Such occupation tax
7 may be imposed upon the businesses and users of space located within the
8 good life district program area.

9 (b) The city is authorized to impose such occupation tax by
10 ordinance of its governing body, and any occupation tax imposed pursuant
11 to this subsection shall make a reasonable classification of businesses,
12 users of space, or kinds of transactions for purposes of imposing such
13 tax. The collection of a tax imposed pursuant to this subsection shall be
14 made and enforced in such a manner as the governing body of the city
15 shall determine in such ordinance to produce the required revenue. The
16 governing body may provide that failure to pay the tax imposed pursuant
17 to this subsection shall constitute a violation of the ordinance and
18 subject the violator to a fine or other punishment as provided by such
19 ordinance.

20 (2)(a) Upon establishing a good life district economic development
21 program or upon establishing a good life district when a city is the good
22 life district applicant, the Tax Commissioner shall allocate the state
23 sales taxes described in subdivision (b) of this subsection, excluding
24 the taxes on sales of aircraft, all-terrain vehicles, barges, motor
25 vehicles, motorboats, railroad rolling stock, semitrailers, and trailers,
26 to the city in which all or a portion of the good life district is
27 located. Such state sales taxes shall be known as allocated sales taxes

1 and shall constitute a local source of revenue for the city's good life
2 district economic development program, if one has been established.

3 (b) After October 1, 2025, the following state sales taxes shall be
4 allocated under this subsection:

5 (i) Fifty percent of the state sales taxes collected by a good life
6 district retailer located in the portion of the good life district within
7 the boundaries of the city if such good life district retailer that was
8 not located in the good life district at the time the district was
9 established or expanded and is not a relocated good life district
10 retailer as defined in section 77-4403 ~~on transactions physically~~
11 ~~occurring in the portion of the good life district located within the~~
12 ~~boundaries of the city;~~

13 (ii) Fifty percent of the state sales taxes that were not allocated
14 under subdivision (b)(i) of this subsection and that were collected by a
15 good life district applicant, relocated good life district retailer as
16 defined in section 77-4403, or good life district retailer located on
17 ~~transactions physically occurring~~ in the portion of the good life
18 district located within the boundaries of the city if any such ~~by a~~ good
19 life district applicant or good life district retailer ~~that~~ was operating
20 in the good life district when the good life district was established,
21 not to exceed an aggregate total of five million dollars per year, except
22 that relocated good life district retailers as defined in section 77-4403
23 shall exceed the five-million-dollar cap to the extent there are taxes
24 received by the state from new businesses and additional good life
25 district retailers, as such terms are defined in section 77-4403, net of
26 any allocation or refund reduction from allocated amounts within the good
27 life district in the amount of five million dollars plus the excess
28 allocation or reduction over five million dollars; and

29 (iii) Fifty percent of the state sales taxes that were not subject
30 to allocation under subdivision (b)(i) or (ii) of this subsection or a
31 reduced rate under subsection (7) of section 77-4405 and that were paid

1 by a good life district applicant, project area applicant, or good life
2 district retailer on new development costs for a new business, additional
3 good life district retailer, or relocated good life district retailer, as
4 such terms are defined in section 77-4403.

5 (c) Allocated sales taxes shall not include any state sales taxes
6 collected pursuant to subdivision (7)(c) of section 77-4405.

7 (d) The Tax Commissioner shall remit the allocated sales taxes,
8 after deducting the amount of refunds from allocated amounts, to the
9 appropriate city on a monthly basis in the manner prescribed in the Local
10 Option Revenue Act. Any refunds not covered by allocated sales taxes
11 shall be offset from local sales tax remittance pursuant to the Local
12 Option Revenue Act.

13 (e) The Tax Commissioner shall provide a detailed report to the
14 applicable city with each such monthly remittance which includes the real
15 estate parcel, the good life district applicant, the good life district
16 retailer, the aggregate amount of taxable sales, and the amount of
17 remittance attributable to the good life district applicant and each good
18 life district retailer for such remittance period. The Tax Commissioner
19 shall also provide each such report to the department. The details of
20 each such report shall be kept confidential by the city, provided that
21 the city may disclose the aggregate total of taxable sales and remittance
22 for the entire good life district and for each project area, if any have
23 been established.

24 (f) Any amount of allocated sales taxes remitted to a city under
25 this subsection which is unencumbered and in such city's good life
26 district economic development fund shall be subject to the recapture
27 provisions of section 77-4406.

28 (g) The Tax Commissioner shall separately list the portion of each
29 good life district located within the boundaries of a city as a separate
30 local jurisdiction in the records of the Department of Revenue for
31 purposes of the streamlined sales and use tax agreement in order to

1 facilitate the determination of the amount of allocated sales tax and
2 shall require each good life district retailer to report sales tax
3 collected in each separately listed jurisdiction. Such separate listing
4 of areas in good life districts as local jurisdictions shall be organized
5 with the applicable city name stated first followed by a designation as a
6 good life district. The amount of local option sales and use tax
7 collected and remitted to the applicable city shall not be affected by
8 any such separate listing. In order to enforce compliance with this
9 subdivision, the Tax Commissioner shall utilize any information received
10 from the applicable city regarding the identity of the retailers located
11 within the portion of a good life district located in such city and from
12 any other reliable source of information that is available.

13 (3) Upon establishing a good life district economic development
14 program, the city may designate, by ordinance, a portion of the city's
15 local option sales and use tax established pursuant to section 77-27,142
16 as a local source of revenue. The designated portion shall only include
17 amounts collected on transactions occurring within the good life district
18 program area and may be further restricted by the city in such ordinance
19 or dedicated to pay such expenses as agreed to by the city and the good
20 life district applicant.

21 (4) All local sources of revenue which have been established for a
22 good life district shall remain in effect and shall not end or terminate
23 until the associated good life district economic development program
24 terminates.

25 2. Renumber the remaining sections and correct the repealer
26 accordingly.