

ONE HUNDRED NINTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 473

Introduced by Clouse, 37; Dorn, 30; Hallstrom, 1; Ibach, 44; Jacobson, 42;
Meyer, G., 17; Quick, 35.

PURPOSE: The purpose of this resolution is to propose an interim study to examine opportunities for countywide local option sales taxes. Currently counties are allowed to levy sales taxes only in areas without a municipal sales tax and revenues must be used for public safety services. Similar to municipal sales taxes, voters must approve implementation of county sales taxes. Expanded authority for county local option sales taxes could provide a non-property-tax revenue stream for necessary county government duties and services.

The study shall include, but need not be limited to, an examination of the following:

(1) Options for allowing a county sales tax to be implemented countywide after a designated proportion of the population residing in municipalities in the county have implemented a city sales tax;

(2) Options for creating specific districts where county sales taxes could be charged, including areas near a highway or other selected regions outside of municipal boundaries;

(3) Rates and other fiscal considerations for county sales taxes; and

(4) Allocation of countywide sales taxes to public safety services or other county functions.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED NINTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council

or Legislature.