

LEGISLATIVE BILL 726

Approved by the Governor April 16, 2003

Introduced by Louden, 49; Aguilar, 35; Baker, 44; Beutler, 28; Burling, 33; Erdman, 47; Friend, 10; Quandahl, 31; Schrock, 38; Stuthman, 22; Tyson, 19; Schimek, 27

AN ACT relating to the Nebraska Visitors Development Act; to amend sections 81-1245, 81-1254, and 81-1255, Reissue Revised Statutes of Nebraska; to change provisions relating to imposition of a lodging tax, creation of a County Visitors Improvement Fund, and establishment of a visitors committee; to harmonize provisions; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 81-1245, Reissue Revised Statutes of Nebraska, is amended to read:

81-1245. The purposes of the Nebraska Visitors Development Act are (1) to create a fund for general promotional activity, solicitation, and an operating program to attract visitors to Nebraska and further the use of travel and tourism facilities in Nebraska, (2) to provide for a lodging tax on hotels for the purpose of establishing a State Visitors Promotion Cash Fund, and (3) to authorize the governing body of any county to appoint a visitors committee and impose a lodging tax on hotels for the purpose of establishing a County Visitors Promotion Fund and, ~~in certain counties,~~ a County Visitors Improvement Fund.

Sec. 2. Section 81-1254, Reissue Revised Statutes of Nebraska, is amended to read:

81-1254. (1) The governing body of any county may after a public hearing adopt a resolution to impose an additional sales tax of not to exceed two percent upon the total consideration charged for occupancy of any space furnished by any hotel if such county has created a County Visitors Promotion Fund and a visitors committee pursuant to section 81-1255. The proceeds from such tax shall be paid to the County Visitors Promotion Fund.

(2) The governing body of any county ~~with a population of more than three hundred thousand inhabitants~~ may after a public hearing adopt a resolution to impose an additional sales tax of not to exceed two percent upon the total consideration charged for occupancy of any space furnished by any hotel if such county has created a County Visitors Improvement Fund and a visitors committee pursuant to section 81-1255. The proceeds from such tax shall be paid to the County Visitors Improvement Fund.

(3) The taxes authorized by this section shall be in addition to the tax authorized in section 81-1253 or any other sales tax imposed or authorized.

Sec. 3. Section 81-1255, Reissue Revised Statutes of Nebraska, is amended to read:

81-1255. The governing body of the county shall after a public hearing adopt a resolution establishing a County Visitors Promotion Fund and a visitors committee which shall serve as an advisory committee to the county board in administering the proceeds from the taxes provided to the county by the Nebraska Visitors Development Act. The governing body of a county ~~with a population of more than three hundred thousand inhabitants~~ may also after a public hearing adopt a resolution establishing a County Visitors Improvement Fund. The proceeds of the County Visitors Promotion Fund shall be used generally to promote, encourage, and attract visitors to come to the county and use the travel and tourism facilities within the county. The proceeds of the County Visitors Improvement Fund shall be used to improve the visitor attractions and facilities in the county, except that no proceeds shall be used to improve a facility in which parimutuel wagering is conducted. If the visitors committee determines that the visitor attractions in the county are adequate and do not require improvement, the committee may use the County Visitors Improvement Fund to promote, encourage, and attract visitors to the county to use the county's travel and tourism facilities. The committee shall consist of five ~~to~~ or seven members appointed by the governing body of the county. Two members of the committee shall be in the hotel industry. If the committee has five members, at least one but no more than two members of the committee shall be in the hotel industry. If the committee has seven members, at least two but no more than three members of the committee shall be in the hotel industry.

Such appointees shall serve without compensation, except for

reimbursement for necessary expenses. Committee members shall serve for terms of four years, except that at least half of those appointed shall be appointed for initial terms of two years. Vacancies shall be filled in the same manner as the initial appointments. The committee shall elect a chairperson and vice-chairperson from among its members to serve for terms of two years.

Sec. 4. Original sections 81-1245, 81-1254, and 81-1255, Reissue Revised Statutes of Nebraska, are repealed.