

AMENDMENTS TO LB 308

(Amendments to Standing Committee amendments, AM583)

Introduced by Krist

1           1. Insert the following new section:

2           Section 1. Section 18-1208, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           18-1208 (1) Except as otherwise provided in this section,  
5 after July 19, 2012, a municipality may impose a new occupation  
6 tax or increase the rate of an existing occupation tax, which  
7 new occupation tax or increased rate of an existing occupation  
8 tax is projected to generate annual occupation tax revenue in  
9 excess of the applicable amount listed in subsection (2) of this  
10 section, pursuant to section 14-109, 15-202, 15-203, 16-205, or  
11 17-525 if the question of whether to impose the tax or increase  
12 the rate of an existing occupation tax has been submitted at an  
13 election held within the municipality and in which all registered  
14 voters shall be entitled to vote on the question. The officials  
15 of the municipality shall order the submission of the question by  
16 submitting a certified copy of the resolution proposing the tax  
17 or tax rate increase to the election commissioner or county clerk  
18 at least fifty days before the election. The election shall be  
19 conducted in accordance with the Election Act. If a majority of  
20 the votes cast upon the question are in favor of the new tax or  
21 increased rate of an existing occupation tax, then the governing  
22 body of such municipality shall be empowered to impose the new tax

1 or to impose the increased tax rate. If a majority of those voting  
2 on the question are opposed to the new tax or increased rate, then  
3 the governing body of the municipality shall not impose the new tax  
4 or increased rate but shall maintain any existing occupation tax at  
5 its current rate.

6 (2) The applicable amount of annual revenue for each new  
7 occupation tax or annual revenue raised by the increased rate for  
8 an existing occupation tax for purposes of subsection (1) of this  
9 section is:

10 (a) For cities of the metropolitan class, six million  
11 dollars;

12 (b) For cities of the primary class, three million  
13 dollars;

14 (c) For cities of the first class, seven hundred thousand  
15 dollars; and

16 (d) For cities of the second class and villages, three  
17 hundred thousand dollars.

18 (3) After July 19, 2012, a municipality shall not be  
19 required to submit the following questions to the registered  
20 voters:

21 (a) Whether to change the rate of an occupation tax  
22 imposed for a specific project which does not provide for deposit  
23 of the tax proceeds in the municipality's general fund; or

24 (b) Whether to terminate an occupation tax earlier than  
25 the determinable termination date under the original question  
26 submitted to the registered voters.

27 This subsection applies to occupation taxes imposed prior

1 to, on, or after July 19, 2012.

2 (4) The authority granted in this section and sections  
3 14-109, 15-202, 15-203, 16-205, and 17-525 to impose a new  
4 occupation tax or increase the rate of an existing occupation  
5 tax is suspended beginning on the effective date of this act  
6 through July 15, 2014. An occupation tax which was adopted by  
7 a governing body of a municipality and which is required to be  
8 approved by the registered voters but which has not been approved  
9 by the registered voters prior to the effective date of this act  
10 is null and void. Any occupation tax imposed by a governing body  
11 and approved by the registered voters, if required, prior to the  
12 effective date of this act shall continue to be imposed.

13 ~~(4)~~ (5) The provisions of this section do not apply to an  
14 occupation tax subject to section 86-704.

15 2. Renumber the remaining sections and correct the  
16 repealer accordingly.