

## ONE HUNDRED FIRST LEGISLATURE

## FIRST SESSION

## LEGISLATIVE RESOLUTION 216

Introduced by Friend, 10; Pirsch, 4.

PURPOSE: Municipalities in Nebraska have been granted broad general authority to levy occupation taxes. The full extent to which the authority has been exercised has not been fully investigated or documented.

During the course of this legislative session, the Urban Affairs Committee of the Legislature considered two bills involving modifications to occupation tax authority, LB 174 (to modify wheel tax authority in Omaha) and LB 470 (to limit certain city occupation taxes).

This study will endeavor to identify the range of occupation taxes which are currently levied by cities and villages in Nebraska, the types of business activities which are the subject of such taxes, the impact of such taxes upon the general business climate in such communities, and the reliance of municipalities upon such taxes and the extent to which municipalities use such taxes to supplement other local sources of revenue. The study will also seek to determine the role such taxes play in helping municipalities who use them to cope with budget and property tax levy limits.

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

1. That the Urban Affairs 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.