

AMENDMENTS TO LB 745

Introduced by Adams

1           1. Strike original section 1 and all amendments thereto  
2 and insert the following new section:

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

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

5 (2) The applicable occupation tax revenue for purposes of  
6 subsection (1) of this section is:

7 (a) For cities of the metropolitan class, one million  
8 dollars;

9 (b) For cities of the primary class, seven hundred fifty  
10 thousand dollars;

11 (c) For cities of the first class, two hundred fifty  
12 thousand dollars; and

13 (d) For cities of the second class and villages, one  
14 hundred thousand dollars.

15 (3) After the effective date of this act, a municipality  
16 shall not be required to submit the following questions to the  
17 registered voters:

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

21 (b) Whether to terminate an occupation tax earlier than  
22 the determinable termination date under the original question  
23 submitted to the registered voters.

24 This subsection applies to occupation taxes imposed prior  
25 to, on, or after the effective date of this act.

26 (4) The provisions of this section do not apply to an  
27 occupation tax subject to section 86-704.