

ONE HUNDRED SECOND LEGISLATURE - SECOND SESSION - 2012
COMMITTEE STATEMENT
LB745

Hearing Date: Wednesday January 25, 2012
Committee On: Revenue
Introducer: Fischer
One Liner: Provide requirements for imposition of municipal occupation taxes

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:

Aye: 8 Senators Adams, Brasch, Cornett, Fischer, Hadley, Loudon, Pirsch, Schumacher

Nay:

Absent:

Present Not Voting:

Proponents:

Sen. Deb Fischer
Richard Baier
Jim Otto
Kathy Siefken
Coby Mach
Mark Whitehead

Representing:

Introducer
NE Chamber of Commerce
NE Retail Federation
NE Grocery Industry Assoc.
LIBA
NPMCA

Opponents:

Lynn Rex
Doug Kindig
Jay Vavricek

Representing:

League of NE Municipalities
United Cities of Sarpy Co.
City of Grand Island

Neutral:

Representing:

Summary of purpose and/or changes:

The bill would impose a requirement for a local election for cities desiring to impose an occupation tax.

The ballot question for imposition of such a tax would require the city to identify a single specific purpose for the tax. A sunset date for imposition of the tax must be established.

Explanation of amendments:

The original bill would require cities to hold elections to implement a new occupation tax. The Committee amendments allow changes to be made in occupation taxes without a vote in certain cases. These are:

Changing the rate of an occupation tax previously imposed to fund a specific project and that results in the deposit of the tax proceeds in the cities general fund.

Terminating an occupation tax prior to the date of termination approved by voters in a ballot measure.

These provisions apply to any occupation tax imposed prior to, on or after the effective date of the act.

Abbie Cornett, Chairperson