

LEGISLATURE OF NEBRASKA
ONE HUNDRED SECOND LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 106
Final Reading

Introduced by Schilz, 47.

Read first time January 06, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section 13-319,
2 Reissue Revised Statutes of Nebraska; to define a term;
3 to authorize the use of county sales and use taxes for
4 public safety services as prescribed; and to repeal the
5 original section.

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

1 Section 1. For purposes of sections 13-318 to 13-326,
2 public safety services means crime prevention, offender detention,
3 and firefighter, police, medical, ambulance, or other emergency
4 services.

5 Sec. 2. Section 13-319, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 13-319 Any county by resolution of the governing body may
8 impose a sales and use tax of one-half percent, one percent, or one
9 and one-half percent upon the same transactions sourced as provided
10 in sections 77-2703.01 to 77-2703.04 within the county, but outside
11 any incorporated municipality which has adopted a local sales tax
12 pursuant to section 77-27,142, on which the state is authorized to
13 impose a tax pursuant to the Nebraska Revenue Act of 1967, as amended
14 from time to time. Any sales and use tax imposed pursuant to this
15 section must be used (1) to finance public safety services provided
16 by a public safety commission, (2) ~~or~~ to provide the county share of
17 funds required under any other agreement executed under the
18 Interlocal Cooperation Act or Joint Public Agency Act, or (3) to
19 finance public safety services provided by the county. A sales and
20 use tax shall not be imposed pursuant to this section until an
21 election has been held and a majority of the qualified electors have
22 approved the tax pursuant to sections 13-322 and 13-323.

23 Sec. 3. Original section 13-319, Reissue Revised Statutes
24 of Nebraska, is repealed.