

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 81

Introduced by Cornett, 45; Fischer, 43; Fulton, 29; Heidemann, 1;
Janssen, 15; Langemeier, 23; McCoy, 39; Pankonin, 2;
Price, 3; Smith, 14.

Read first time January 06, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to cities and villages; to amend sections 14-109,
2 15-203, 16-205, and 17-525, Reissue Revised Statutes of
3 Nebraska, and section 18-1214, Revised Statutes
4 Cumulative Supplement, 2010; to prohibit the charging of
5 a motor vehicle registration tax and the levying of a
6 license or occupation tax on a nonresident as prescribed;
7 to provide an operative date; to provide severability; to
8 repeal the original sections; and to declare an
9 emergency.

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

1 Section 1. Section 14-109, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 14-109 The council shall have power to ~~tax for revenue,~~
4 ~~license, and regulate pawnbrokers, peddlers, auctioneers, brokers,~~
5 ~~hawkers, commission merchants, showmen, jugglers, innkeepers, liquor~~
6 ~~dealers, toll bridges, ferries, insurance, telegraph and express~~
7 ~~companies and vendors of patents. raise revenue by levying and~~
8 ~~collecting a license or occupation tax on any person, partnership,~~
9 ~~limited liability company, corporation, or business within the limits~~
10 ~~of the city and regulate the same by ordinance except as otherwise~~
11 ~~provided in this section. No license or occupation tax shall be~~
12 ~~levied on a nonresident of such city. All such taxes shall be uniform~~
13 ~~in respect to the class upon which they are imposed. All scientific~~
14 ~~and literary lectures and entertainments shall be exempt from such~~
15 ~~taxation as well as concerts and all other musical entertainments~~
16 ~~given exclusively by the citizens of the city.~~ Such tax may include
17 both a tax for revenue and license. If the applicant is an
18 individual, an application for a license shall include the
19 applicant's social security number. The city council shall have power
20 to raise revenue by levying and collecting a tax on any occupation or
21 business within the limits of the city and regulate the same by
22 ordinance. All such taxes shall be uniform in respect to the class
23 upon which they are imposed. All scientific and literary lectures and
24 entertainments shall be exempt from taxation, as well as concerts and
25 all other musical entertainments given exclusively by the citizens of

1 the city. It shall be the duty of the city clerk to deliver to the
2 city treasurer the certified copy of the ordinance levying such tax,
3 and the city clerk shall append thereto a warrant requiring the city
4 treasurer to collect such tax. The city council shall also have power
5 to require any person, firm, or corporation owning or using any
6 vehicle in a city of the metropolitan class annually to register such
7 vehicle in such manner as may be provided and to require such person
8 to pay an annual registration fee therefor and to require the payment
9 of registration fees upon the change of ownership of such vehicle.
10 All registration fees which may be thus provided for shall be
11 credited to a separate fund of the city, thereby created, to be used
12 exclusively for the repairing of streets in such city. No
13 registration fee shall be required where a vehicle is used but
14 temporarily in such city for a period of not more than one week. No
15 registration fee shall be required of a nonresident of such city.

16 Sec. 2. Section 15-203, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 15-203 A city of the primary class shall have power to
19 raise revenue by levying and collecting a license or occupation tax
20 on any person, partnership, limited liability company, corporation,
21 or business within the limits of the city and regulate the same by
22 ordinance except as otherwise provided in this section and in section
23 15-212. No license or occupation tax shall be levied on a nonresident
24 of such city. All such taxes shall be uniform in respect to the class
25 upon which they are imposed. All scientific and literary lectures and

1 entertainments shall be exempt from such taxation as well as concerts
2 and all other musical entertainments given exclusively by the
3 citizens of the city.

4 Sec. 3. Section 16-205, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 16-205 A city of the first class may raise revenue by
7 levying and collecting a license or occupation tax on any person,
8 partnership, limited liability company, corporation, or business
9 within the limits of the city and to regulate the same by ordinance,
10 except that no license or occupation tax shall be levied on a
11 nonresident of such city. All such taxes shall be uniform in respect
12 to the class upon which they are imposed. All scientific and literary
13 lectures and entertainments shall be exempt from such taxation as
14 well as concerts and all other musical entertainments given
15 exclusively by the citizens of the city.

16 Sec. 4. Section 17-525, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 17-525 Second-class cities and villages shall have power
19 to raise revenue by levying and collecting a license or occupation
20 tax on any occupation or business within the limits of the city or
21 village, and regulate the same by ordinance, except that no license
22 or occupation tax shall be levied on a nonresident of such city or
23 village. All such taxes shall be uniform in respect to the classes
24 upon which they are imposed. All ~~Provided, all~~ scientific and
25 literary lectures and entertainments shall be exempt from such

1 taxation, as well as concerts and other musical entertainments given
2 exclusively by the citizens of the city or village.

3 Sec. 5. Section 18-1214, Revised Statutes Cumulative
4 Supplement, 2010, is amended to read:

5 18-1214 All cities and villages may levy a license or
6 occupation tax on all motor vehicles owned or used in such city or
7 village, except that no license or occupation tax shall be levied on
8 a nonresident of such city or village. Until the implementation date
9 designated by the Director of Motor Vehicles under section 23-186,
10 the tax shall be paid to the designated county official of the county
11 in which such city or village is located when the registration fees
12 as provided in the Motor Vehicle Registration Act are paid. Such
13 taxes shall be remitted to the county treasurer for credit to the
14 road fund of such city or village. On and after the implementation
15 date designated under section 23-186, the tax shall be paid to the
16 county treasurer for credit to such road fund. Such funds shall be
17 used by such city or village for constructing, resurfacing,
18 maintaining, or improving streets, roads, alleys, public ways, or
19 parts thereof or for the amortization of bonded indebtedness when
20 created for such purposes.

21 Sec. 6. This act becomes operative on January 1, 2011.

22 Sec. 7. If any section in this act or any part of any
23 section is declared invalid or unconstitutional, the declaration
24 shall not affect the validity or constitutionality of the remaining
25 portions.

1 Sec. 8. Original sections 14-109, 15-203, 16-205, and
2 17-525, Reissue Revised Statutes of Nebraska, and section 18-1214,
3 Revised Statutes Cumulative Supplement, 2010, are repealed.

4 Sec. 9. Since an emergency exists, this act takes effect
5 when passed and approved according to law.