

ORDINANCE NO. 19-762

AN ORDINANCE, PURSUANT TO THE NEBRASKA LOCAL OPTION REVENUE ACT, TO IMPOSE AN INCREASE OF THE LOCAL SALES AND USE TAX RATE BY AN ADDITIONAL ONE-HALF OF ONE PERCENT FROM ONE PERCENT (1.0%) TO ONE AND ONE-HALF PERCENT (1.50%), EFFECTIVE AS PROVIDED BY LAW, UPON THE SAME TRANSACTIONS THAT ARE SOURCED UNDER THE PROVISIONS OF NEB. REV. STAT. § 77-2703.01 TO 77-2703.04 WITHIN THE CORPORATE LIMITS OF THE CITY OF FRIEND, SALINE COUNTY, NEBRASKA, ON WHICH THE STATE OF NEBRASKA IS AUTHORIZED TO IMPOSE A TAX PURSUANT TO THE NEBRASKA REVENUE ACT OF 1967, AS AMENDED; TO REPEAL CONFLICTING ORDINANCES; AND TO PROVIDE FOR AN EFFECTIVE DATE THEREOF.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF FRIEND, NEBRASKA AS FOLLOWS:

Section 1: Pursuant to action of the City Council, the City submitted to the voters a proposal to increase the City sales and use tax from one percent (1.0%) to one and one-half percent (1.50%) at a special election held within the City on November 12, 2019, at which special election said proposal was approved by a majority of the votes cast at the election, following fulfillment of all requirements to submit the question to all qualified voters as provided by law, and there is now hereby adopted pursuant to the provisions of the Nebraska Revenue Act, Neb Rev. Stat. §§ 77-27,142 et seq., as amended, an increase of the local sales and use tax rate by an additional one-half of one percent from one percent (1.0%) to one and one-half percent (1.50%), upon the same transactions that are sourced under the provisions of Neb. Rev. Stat. § 77-2703.01 to 77-2703.04 within the corporate limits of the City of Friend, Saline County, Nebraska, on which the State of Nebraska is authorized to impose a tax pursuant to the Nebraska Revenue Act of 1967, as amended.

Section 2: Revenues from the increased sales and use tax shall be used for such public purposes as are allowed pursuant to the Local Option Revenue Act, including, but not limited to, the general purposes of the City and paying the costs of a new swimming pool in and for the City and funding debt service on bonds issued to pay the cost of said swimming pool.

Section 3: The increase in the sales and use tax shall be effective as of April 1, 2020 and shall continue in force until further action of the City Council or until otherwise amended in accordance with the terms of applicable law.

Section 4: The Mayor and/or the City Clerk are hereby authorized and directed to give notice to the Nebraska Department of Revenue of passage of the increased sales and use tax and this ordinance as provided by law.

Section 5: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 6: This ordinance shall be in full force and effect from and after its passage, approval, and publication as provided by law.

PASSED AND APPROVED this 27th day of November, 2019.



CITY OF FRIEND, NEBRASKA

By:

Judith Knoke
Mayor

ATTEST:

Kimberly Goss
Acting City Clerk