

ORDINANCE NO. 506

AN ORDINANCE OF THE CITY OF GOTHENBURG, NEBRASKA, TO ADOPT AND IMPOSE A SALES AND USE TAX, EFFECTIVE ON AND AFTER APRIL 1, 1987, OF ONE HALF PERCENT ($\frac{1}{2}\%$) UPON THE SAME TRANSACTIONS WITHIN THE CORPORATE LIMITS OF THE CITY OF GOTHENBURG, DAWSON COUNTY, NEBRASKA, ON WHICH THE STATE OF NEBRASKA IS AUTHORIZED TO IMPOSE SUCH A TAX PURSUANT TO THE PROVISIONS OF THE NEBRASKA REVENUE ACT OF 1967, AS AMENDED AND THE LOCAL OPTION REVENUE ACT OF 1969, AS AMENDED; TO PROVIDE FOR THE ADMINISTRATION ASSESSMENT, COLLECTION, CLAIMS, REMEDIES, PENALTIES AND DISPOSITION OF SUCH SALES AND USE TAX; PROVIDING THAT SAID TAX SHALL TERMINATE ON THE LAST DAY OF MARCH, 1991; TO REPEAL ALL ORDINANCE INCONSISTENT HEREWITH; AND TO PROVIDE FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF GOTHENBURG, NEBRASKA:

Section 1. That pursuant to the approval of the electors of the City of Gothenburg, Nebraska, at the City's general election held of November 4, 1986, there is hereby adopted pursuant to the provisions of the Sections 77-2701 to 77-27, 135 R.R.S. Nebraska 1943, as amended, known as the Nebraska Revenue Act of 1967, and Sections 77-24, 142 to 77, 148 R.R.S Nebraska 1943, as amended, known as the Local Option Revenue Act of 1969, a Sale and Use Tax effective on and after April 1, 1987, of one half percent ($\frac{1}{2}\%$) upon the same transactions within the corporate limits of the City of Gothenburg, Dawson County, Nebraska, as the same may from time to time be extended, on which the State of Nebraska is authorized to impose a tax pursuant to the provisions of the aforementioned statutes of the State of Nebraska as same may from time to time be amended.

Section 2. That the administration of the Sales and Use Tax imposed by this ordinance, the making of returns for the ascertainment and assessment, the provisions for tax claims and remedies, the laws governing consummation of sales, penalties and collection, and for the disposition and distribution of the taxes so imposed and collected shall be as provided by Section 77-27, 142 to 77-27, 148 R.R.S. Nebraska 1943, as amended Section 77-2701 to 77-27, 135, R.R.S. Nebraska 1943,

Section 3. The tax imposed by this ordinance shall commence on April 1, 1987 and shall terminate on the last day of March 1991.

Section 4. That the City Clerk shall mail a certified copy of this Ordinance and a certified copy of the map of the City of Gothenburg, Nebraska showing the corporate limits thereof to the Nebraska Tax Commission and Nebraska Department of Revenue immediately after passage of this Ordinance and at least sixty (60) days prior to April 1, 1987, as provided by law.

Section 5. That all Ordinances or parts of Ordinances inconsistent herewith be and the same are hereby repealed.

Section 6. That 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 10th day of January, 1987.

Eldon W. Lepp
Mayor

ATTEST:

Donna H. Hurd
City Clerk