

ORDINANCE NO. 1002

AN ORDINANCE OF THE CITY OF GOTHENBURG, NEBRASKA, TO ADOPT AND IMPOSE A SALES AND USE TAX, EFFECTIVE ON AND AFTER JANUARY 1, 1994, 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 PROVISION 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 DECEMBER, 1997; TO REPEAL ALL ORDINANCES 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 special election held on October 19, 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 Section 77-24,142 to 77,148 R.R.S. Nebraska 1943, as amended, known as the Local Option Revenue Act of 1969, a sales and use tax effective on and after January 1, 1994, of one half percent ( $\frac{1}{2}\%$ ), (in addition to the current  $\frac{1}{2}\%$  sales tax for a total of 1%) 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 the 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 January 1, 1994, and shall be terminated on December 31, 1997.

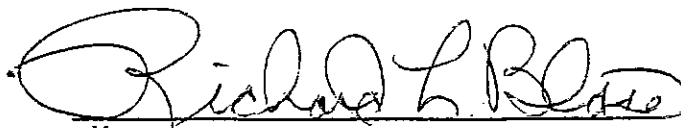
Section 4. The proceeds of such one-half percent sales tax shall be used to pay for the principal, interest and cost of issuance and all related costs of bonds to be issued by the City of Gothenburg for the additions, repairs and improvement to and acquiring equipment for the Gothenburg Municipal Swimming Pool. All funds collected in excess of the amount need to retire the bonds, interest and related costs will be paid to the general fund of the City of Gothenburg in relief of general tax obligations.

Section 5. 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 Commissioner and Nebraska Department of Revenue immediately after passage of this ordinance and at least sixty (60) days prior to January 1, 1994, as provided by law.


Section 6. That all ordinances or parts of ordinances inconsistent herewith be and the same are hereby repealed.

Section 7. That this ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

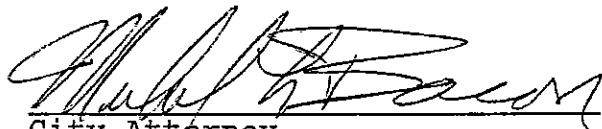
PASSED AND APPROVED this 27<sup>th</sup> day of October, 1993.

  
Mayor

ATTEST:

  
City Clerk - Acting

Approved to Form:

  
City Attorney

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