

ORDINANCE NO. 1082

AN ORDINANCE OF THE CITY OF GOTHENBURG, NEBRASKA, TO ADOPT AND IMPOSE A SALES AND USE TAX, EFFECTIVE ON AND AFTER JANUARY 1, 1998, OF ONE PERCENT (1%), IN ADDITION TO THE CURRENT ONE HALF (½) PERCENT TAX, FOR A TOTAL OF ONE AND ONE HALF (1½%) PERCENT, 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; TO DESIGNATE THE INCREASED ONE (1%) PERCENT TAX FOR PROPERTY TAX RELIEF; 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 August 12, 1997 there is hereby adopted pursuant to the provisions of the Sections 77-2701 to 77-27,135.01 R.R.S. Nebraska 1943, as amended, known as the Nebraska Revenue Act of 1967, and Sections 77-27,142 to 77-27,148 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, 1998, of one percent (1%), (in addition to the current ½% sales tax for a total of 1½%) 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 Sections 77-27,142 to 77-27,148 R.R.S. Nebraska 1943, as amended and Sections 77-2701 to 77-27, 135.01, R.R.S. Nebraska 1943,

Section 3. The tax imposed by this ordinance shall commence on January 1, 1998.

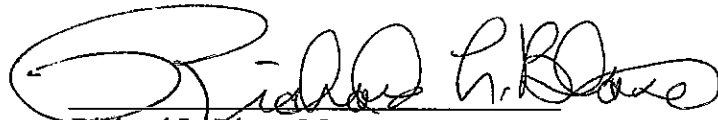
Section 4. The proceeds of such one percent sales tax shall be used for relief of general property tax requirements, and shall be deposited to the general fund of the City of Gothenburg to pay for all costs and expenses which are lawful for City of Gothenburg to pay, including the principal, interest and cost of issuance and all related costs of bonds issued by the City of Gothenburg for any and all improvements and public works of the City.

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, 1998, as provided by law.

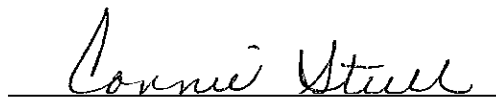
Section 6. That all ordinances or parts of ordinances inconsistent herewith be and the same are hereby repealed.

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

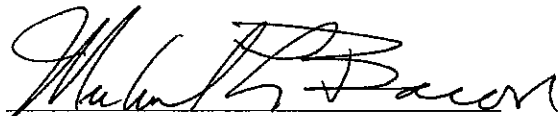
PASSED AND APPROVED this 19th day of AUGUST, 1997.


Richard L. Blase, Mayor

ATTEST:


Connie Stull, City Clerk

Approved to Form:


Michael L. Bacon, City Attorney

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