

GENERAL FACT SHEET

10-75

BILL NUMBER

BRIEF TITLE	APPROVAL DEADLINE	REASON
Amending LMC Chapter 3.24 - Telecommunication Occupation Tax		

DETAILS

POSITIONS/RECOMMENDATIONS

<p>An ordinance amending Chapter 3.24 of the Lincoln Municipal Code relating to Occupation Taxes by amending Section 3.24.080, Telecommunication Occupation Tax, to define in more detail that the telecommunication occupation tax applies to all telecommunication services, including the provision of equipment, and to make the occupation tax applicable to all businesses selling telecommunication equipment; amending Section 3.24.090 to provide when the telecommunication occupation tax from all businesses are due and to authorize the quarterly compounding of interest for late payments; amending Section 3.24.100 to require monthly statements be submitted by all businesses paying the occupation tax and to provide for audits and access to records; and amending Section 3.24.160 to eliminate the requirement that the City Treasurer direct the City Attorney to bring suit for unpaid taxes.</p>	Sponsor	Mayor's Office
	Program Departments, or Groups Affected	
	Applicants/ Proponents	Applicant City Department Other
	Opponents	Groups or Individuals Basis of Opposition
<p>Discussion (Including Relationship to other Council Actions)</p>	Staff Recommendations	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against Reason Against
	Board or Commission Recommendation	BY <input type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> No Action Taken <input type="checkbox"/> For with revisions or conditions (See Details column for conditions)
	CITY COUNCIL ACTIONS (For Council Use Only)	<input type="checkbox"/> Pass <input type="checkbox"/> Pass (As Amended) <input type="checkbox"/> Council Sub. <input type="checkbox"/> Without Recommendation <input type="checkbox"/> Hold <input type="checkbox"/> Do not Pass

DETAILS

POLICY/PROGRAM IMPACT

	POLICY OR PROGRAM CHANGE	<input type="checkbox"/> NO <input type="checkbox"/> YES _____ _____ _____		
	OPERATIONAL IMPACT ASSESSMENT	_____ _____ _____		
	FINANCES			
	COST AND REVENUE PROJECTIONS	COST of total project:	\$	
		COST of this Ordinance/Resolution	\$	
		RELATED annual operating Costs	\$	
	INCREASE REVENUE EXPECTED/YEAR	\$		
SOURCE OF FUNDS	CITY [Approximately]			
	_____	\$	% _____	
	_____	\$	% _____	
	_____	\$	% _____	
	NON CITY [Approximately]			
	_____	\$	% _____	
	_____	\$	% _____	
	_____	\$	% _____	
BENEFIT COST				
<input type="checkbox"/> Front Foot		Average Assessment		
<input type="checkbox"/> Square Foot		\$ _____	\$ _____	

APPLICABLE DATES:

FACT SHEET PREPARED BY: Steve Huggenberger, Assistant City Attorney

REVIEW BY:

REFERENCE NUMBER