

## CHAPTER 3.16

### SALES AND USE TAX

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#### **3.16.010 Sales and Use Tax Imposed.**

Beginning October 1, 2015, pursuant to the provisions of the "Local Option Revenue Act," Neb. Rev. Stat. §§ 77-27,142 to 77-27,148 (Reissue 2009), the City of Lincoln hereby increases its sales and use tax rate from one and one-half percent to one and three-quarters percent upon the same transactions within the corporate limits of the City of Lincoln on which the State of Nebraska is authorized to impose a tax pursuant to the provisions of the Nebraska Revenue Act of 1967, as amended from time to time. Beginning October 1, 2018, the City of Lincoln shall reduce its sales and use tax of one and three-quarters percent to one and one-half percent upon transactions within the City's corporate limits. (Ord. 20197 §1; May 18, 2015: prior Ord. 15427 §1: February 12, 1990: P.C. §4.50.010: Ord. 14117 §1; May 20, 1985: Ord. 10495 §1; July 10, 1972: Ord. 9847 §1; September 2, 1969).

#### **3.16.020 Administration of Tax.**

The Tax Commissioner of the State of Nebraska shall administer all sales and use taxes adopted under and imposed by Section 3.16.010 of this chapter. The Tax Commissioner of the State of Nebraska may prescribe reasonable rules and regulations in conformity with the Local Option Revenue Act for the making of returns and for the ascertainment, assessment and collection of taxes imposed hereunder. (Ord. 15427 §2: February 12, 1990: P.C. §4.50.020: Ord. 9847 §2; September 2, 1969).

#### **3.16.030 Effective Date.**

The sales and use tax imposed by Section 3.16.010 of this chapter, as amended, shall become effective on July 1, 1985. (Ord. 15427 §3: February 12, 1990: P.C. §4.50.040: Ord. 14117 §2; May 20, 1985: prior Ord. 10495 §3; July 10, 1972: Ord. 9847 §4; September 2, 1969).

#### **3.16.040 Deposit of Proceeds into General Fund.**

Proceeds of a tax levied by the City of Lincoln under the provisions of Section 3.16.010 shall be deposited by the City of Lincoln upon receipt thereof in its General Fund. (Ord. 15427 §4: February 12, 1990: P.C. §4.50.070: Ord. 9847 §7; September 2, 1969).

**3.16.050 Governing Provisions of the Nebraska Revenue Act of 1967.**

All relevant portions of the Nebraska Revenue Act of 1967, as amended from time to time, and not inconsistent with the provisions of the Local Option Revenue Act and this chapter shall govern transactions, proceedings and activities pursuant to any tax imposed under the provisions of this chapter and the Local Option Revenue Act. (Ord. 15427 §5: February 12, 1990: P.C. §4.50.080: Ord. 9847 §8; September 2, 1969).

**3.16.060 Certified City Map to Tax Commissioner.**

The City Clerk shall deliver or cause to be delivered to the Tax Commissioner of the State of Nebraska a certified map of the City of Lincoln clearly showing the boundaries thereof upon the passage of this chapter and shall thereafter from time to time deliver or cause to be delivered to the Tax Commissioner of the State of Nebraska a certified map of the City of Lincoln showing any additional areas which may become a part of the City of Lincoln after the effective date of this chapter. (Ord. 15427 §6: February 12, 1990: P.C. §4.50.090: Ord. 9847 §9; September 2, 1969).

**3.16.070 Certification to Tax Commissioner.**

The City Clerk of the City of Lincoln shall deliver a certified copy of the adopting ordinance and any amendments or changes thereto to the Tax Commissioner in accordance with such rules and regulations as the Tax Commissioner may prescribe. (Ord. 15427 §7; February 12, 1990: P.C. §4.50.030: Ord. 10495 §2; July 10, 1972; prior Ord. 9847 §3; September 2, 1969).

**3.16.080 Collection of Tax.**

Pursuant to the provisions of the Local Option Revenue Act, the State Tax Commissioner shall collect the tax imposed by Section 3.16.010 concurrently with collection of a state tax in the same manner as the state tax is collected. The Tax Commissioner shall remit monthly the proceeds of the tax to the City of Lincoln after deducting the amount of refunds made and then three percent of the remainder as an administrative fee necessary to defray the cost of collecting the tax and the expenses incident thereto. (Ord. 15427 §8; February 12, 1990: P.C. 4.50.050: Ord. 9847 §5; September 2, 1969).

**3.16.090 Claims of Illegal Assessment and Collection.**

Upon any claim of illegal assessment and collection, the taxpayer shall have the same remedies provided for claims of illegal assessment and collection of the state tax, it being the intention of the City Council of the City of Lincoln that the provisions of law which apply to the various state taxes illegally assessed and collected shall apply to the recovery of taxes illegally assessed and collected under the authority of this chapter. (Ord. 15427 §9; February 12, 1990: P.C. §4.50.060: Ord. 9847 §6; September 2, 1969).