25R-24 Introduce: 1-13-25

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RESOLUTION NO. A-

WHEREAS, in 2018 a citizens' transportation coalition made up of twenty-seven local business leaders, community advocates, construction and engineering experts, elected officials, and city staff spent five months reviewing city practices, the current state of city streets, and reviewing the practices and investments of similar cities; and WHEREAS, the citizens' transportation coalition identified a one-quarter of one percent (1/4%) sales tax as the preferred funding source to build additional street improvements across the community; and WHEREAS, upon approval of a majority of the qualified electors of the City at a primary election held within the City, the Nebraska Local Option Revenue Act, Nebraska Revised Statutes §77-27,142, et seq., authorizes the City of Lincoln to impose a sales tax upon the same transactions within the City on which the State of Nebraska is authorized to impose a tax pursuant to the Nebraska Revenue Act of 1967; and WHEREAS, in April of 2019 the voters of the City of Lincoln approved a one-quarter of one percent (1/4%) sales and use tax increase that has already provided approximately \$80 million through 2024 in street funding to date, and, over the six-year span of the program, is projected to provide a total investment of over \$100 million supporting 65 additional street projects in all quadrants of the City; and WHEREAS, for the last six years that voter-approved street investment has improved traffic conditions, reduced traffic congestion, extended the lifespan of streets thereby reducing the need for expensive reconstruction, and allowed a more efficient and cost-effective use of public resources; and

1	WHEREAS, public safety has been greatly enhanced by road improvements that improve
2	Police and Fire response times, reduce car collisions and driver injuries and fatalities; and
3	WHEREAS, sales taxes allow the investment in City street improvements to be shared by
4	both City residents and visitors with a study showing that approximately 30% of City sales taxes is
5	paid by people who reside outside of Lincoln; and
6	WHEREAS, that one-quarter of one percent (1/4%) sales tax street funding will end on
7	September 30, 2025, resulting in the loss of \$18 million in annual street funding, reduced public
8	safety, longer commute times, poorer street conditions, and a significant negative impact to
9	Lincoln's economy and quality of life; and
10	WHEREAS, seventy percent or more of the City Council of the City of Lincoln, Nebraska has
11	approved submitting the question of whether to continue the sales and use tax rate approved in 2019
12	by renewing the investment for a further eight years to the qualified electors of the City.
13	NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lincoln
14	Nebraska:
15	1. That at the City Primary Election held on Tuesday, the 8th day of April, 2025, there
16	shall be submitted to a vote of the qualified electors of the City of Lincoln, Nebraska, for adoption of
17	rejection, the following ballot question:
18	BALLOT QUESTION
19 20 21	Shall the City of Lincoln continue the one quarter of one percent (1/4 %) local sales and use tax, approved by the voters of Lincoln in 2019, for street repairs and new street construction under the following terms and conditions set forth below?
22 23 24	(1) The one-quarter of one percent (1/4%) sales and use tax rate, as described herein, shall be imposed for a continued period of eight (8) years upon the same transactions within the City which the State of Nebraska is authorized to impose a tax.
25 26	(2) The revenue generated by the continued sales and use tax described herein shall be used for any of the following public infrastructure projects or combination thereof:

 a. Street rehabilitation and reconstruction of existing neighborhood and arterial streets, in all quadrants of the City to maximize their useful life;

- b. Improvements to existing streets in all quadrants of the City, to enhance safety,
 streamline traffic flow, or promote private sector investment;
 - Not less than Twenty-Five percent (25%) of the revenues generated by the continued sales tax described herein shall be reserved for construction of new non-residential streets to promote private sector investment;
 - d. Not less than 1.5 % of the revenues generated from the continued sales and use tax described herein shall be used to fund the City's share of an interlocal agreement between the City of Lincoln and the City of Lincoln Lancaster County Railroad Transportation Safety District for additional engineering services and for construction services until the 33rd and Cornhusker Safety Improvement Project is completed.
 - (3) None of the revenues from the continued sales and use tax described herein shall be spent on sidewalks, trails, traffic signals, or other non-paving projects. The revenues from the continued sales and use tax described herein shall not be used to support or pay back any city issued bonds.
- 11 (4) A Citizens' Oversight Committee appointed by the Mayor will provide guidance on the street
- 12 projects funded by the continued sales and use tax described herein to ensure that these tax
- revenues are spent fairly, efficiently, effectively, and in accordance with the City's Capital
- 14 Improvement Program.

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- 15 (5) For each year that the continued sales and use tax described herein is in effect, the
- 16 Transportation and Utilities Department shall provide to the citizen oversight committee, the City
- 17 Council, and the Mayor an annual report on projects funded for the purposes set forth herein.
- 18 (6) The continued sales and use tax described herein will be implemented and related revenues
- 19 collected beginning on October 1, 2025 and continue for a period of eight years, ending on
- 20 September 30, 2033.

VOTE FOR OR AGAINST

- 22 \square I vote FOR continuing the one-quarter of one percent (1/4%) sales and use tax rate that
- was approved by voters in 2019 to repair and construct streets in the City as described above.
- approved by voters in 2019 to repair and construct streets in the City as described above.
- 26 2. That the Mayor be and hereby is directed to proclaim and give notice that at the City
- 27 Primary Election to be held on Tuesday, the 8th day of April, 2025, there will be submitted to the
- 28 qualified electors of the City of Lincoln, Nebraska, for adoption or rejection, the ballot question set
- 29 forth in Section 1 hereof, and the City Clerk is directed to publish the said proclamation as provided
- 30 by law.

I	3. I hat the City Clerk of the City of Lincoln is further directed to submit a certified
2	copy of this resolution to the Election Commissioner of Lancaster County no later than February 14,
3	2025.
	Introduced by:
	Approved as to Form & Legality:
	City Attorney Approved this day of, 2025:
	Mayor