

RESOLUTION NO. A- \_\_\_\_\_

1           WHEREAS, in 2018 a citizens’ transportation coalition made up of twenty-seven local  
2 business leaders, community advocates, construction and engineering experts, elected officials, and  
3 city staff spent five months reviewing city practices, the current state of city streets, and reviewing  
4 the practices and investments of similar cities; and

5           WHEREAS, the citizens’ transportation coalition identified a one-quarter of one percent  
6 (1/4%) sales tax as the preferred funding source to build additional street improvements across the  
7 community; and

8           WHEREAS, upon approval of a majority of the qualified electors of the City at a primary  
9 election held within the City, the Nebraska Local Option Revenue Act, Nebraska Revised Statutes  
10 §77-27,142, et seq., authorizes the City of Lincoln to impose a sales tax upon the same transactions  
11 within the City on which the State of Nebraska is authorized to impose a tax pursuant to the  
12 Nebraska Revenue Act of 1967; and

13           WHEREAS, in April of 2019 the voters of the City of Lincoln approved a one-quarter of one  
14 percent (1/4%) sales and use tax increase that has already provided approximately \$80 million  
15 through 2024 in street funding to date, and, over the six-year span of the program, is projected to  
16 provide a total investment of over \$100 million supporting 65 additional street projects in all  
17 quadrants of the City; and

18           WHEREAS, for the last six years that voter-approved street investment has improved traffic  
19 conditions, reduced traffic congestion, extended the lifespan of streets thereby reducing the need for  
20 expensive reconstruction, and allowed a more efficient and cost-effective use of public resources;  
21 and



- 1           b. Improvements to existing streets in all quadrants of the City, to enhance safety,  
2           streamline traffic flow, or promote private sector investment;
- 3           c. Not less than Twenty-Five percent (25%) of the revenues generated by the continued  
4           sales tax described herein shall be reserved for construction of new non-residential  
5           streets to promote private sector investment;
- 6           d. Not less than 1.5 % of the revenues generated from the continued sales and use tax  
7           described herein shall be used to fund the City's share of an interlocal agreement  
8           between the City of Lincoln and the City of Lincoln Lancaster County Railroad  
9           Transportation Safety District for additional engineering services and for construction  
10          services until the 33<sup>rd</sup> 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  
13 revenues are spent fairly, efficiently, effectively, and in accordance with the City's Capital  
14 Improvement Program.

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.

21 **VOTE FOR OR AGAINST**

22  I vote FOR continuing the one-quarter of one percent (1/4%) sales and use tax rate that  
23 was approved by voters in 2019 to repair and construct streets in the City as described above.

24  I vote AGAINST continuing the one-quarter of one percent (1/4%) sales and use tax rate  
25 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 8<sup>th</sup> 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.

1           3.           That 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