

## **CHAPTER 12: CITY SALES AND USE TAX**

Article

### **1. SALES AND USE TAX**

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### **§12-101 SALES AND USE TAX; ONE AND ONE-HALF PERCENT IMPOSED.**

Pursuant to the approval of the electors of the City of Stromsburg, Nebraska, at a Special Election held on June 9, 2009, pursuant to the Nebraska Local Option Revenue Act, the City of Stromsburg does hereby impose a Sales and use Tax of one and one-half percent (1 1/2 %) upon the same transactions within the City of Stromsburg on which the State of Nebraska is authorized to impose a tax pursuant to the Nebraska Revenue Act of 1967, as amended from time to time. (*Ord. No. 1010, 7/13/2009*)

### **§12-102 SALES AND USE TAX; ADMINISTRATION TO BE AS PROVIDED BY STATE LAW.**

The administration of the sales and use tax imposed by this ordinance, including the ascertainment, assessment, collection, distribution and making of returns for said tax, shall be by the Nebraska Tax Commissioner pursuant to section 77-17,143, R.R.S. 1943. (*Ord. No. 1010, 7/13/2009*)

### **§12-103 SALES AND USE TAX; USE OF PROCEEDS.**

The proceeds of the sales and use taxes imposed by §12-101 of this article of the Municipal Code of the City of Stromsburg, Nebraska shall be used for any lawful purpose which may include but not be limited to, general property tax relief, funding the payment of capital improvements which shall include the payment of interest and principal of any bonds and the principal and interest of any loan funds used to finance capital improvements and to use 12 1/2% of the total sales tax receipts to fund an Economic Development Plan separately approved by the voters. (*Ord. No. 1010, 7/13/2009*)

### **§12-104 SALES AND USE TAX; CERTIFICATION.**

A certified copy of the election results showing approval by the voters of the local option revenue tax and a certified map of the City of Stromsburg clearly showing the boundaries of said City of Stromsburg, incorporated by reference herein, was filed with the Tax Commissioner on or before July 17, 2009. (*Ord. No. 1010, 7/13/2009*)

### **§ 12-105 SALES AND USE, TERM OF TAX.**

The sales and use tax imposed by §12-101 of this article of the Municipal Code of the City of Stromsburg, Nebraska shall become effective January 1, 2010, and shall continue in perpetuity unless repealed by the Mayor and Council or by the voters of the City of Stromsburg. (*Ord. No. 1010, 7/13/2009*)