

## ORDINANCE NO. 24-20

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, AMENDING SECTION 111.01 OF CHAPTER 110 OF TITLE XI OF ORDINANCE NO. 24-01 (COLUMBUS CITY CODE) TO DECREASE THE TELECOMMUNICATIONS OCCUPATION TAX TO FOUR PERCENT (4%) TO REFLECT RECENT CHANGES IN STATE LAW; REPEALING ALL ORDINANCES OR PORTIONS THEREOF IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

WHEREAS, the Nebraska Legislature recently passed LB1023 which has an effective date of October 1, 2024; and

WHEREAS, LB1023 has decreased the telecommunication occupation tax that cities may collect from five percent (5%) to four percent (4%), and the City's City Code needs to be amended to reflect said change.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA:

**Section 1.** That Section 111.01 of Chapter 110 of Title XI of the Columbus City Code be amended and revised to read as follows:

### § 111.01 OCCUPATION TAX ON TELEPHONE.

(A) For the purpose of raising a revenue, there is hereby levied a license or occupation tax upon each and every occupation or business carried on within the corporate limits as hereinafter specified.

(B)

(1) The amount of the occupation tax levied and imposed on telephone companies shall be the sum of four percent (4%) of the gross receipts resulting from the sales of communication services (including cell phone customers) within the corporate limits of the city. There shall be excepted from the provisions of this chapter all receipts from telephone service to the United States government or any of its departments, and all receipts from the state or any of its departments, and no part or portion of the tax provided for in this chapter shall be levied upon or assessed against or taken from the United States government, the government of the state or any of either of their departments.

(2) The payment of such occupation tax shall be upon the following terms and conditions:

(a) The payment of the occupation tax levied pursuant to this section shall be in quarterly payments, using the calendar quarter as a basis for determining and computing the quarterly amount of tax payable. Each quarter's payment shall be due 45 days after the termination of each calendar quarter.

(b) The occupation tax levied on such telephone companies shall be paid to the Finance Director at the time herein provided and the amount

of payment shall be credited by the Finance Director to the General Fund.

(c) All telephone companies shall, at the time they make their payments of the occupation tax levied pursuant to the provisions hereof, file with the Finance Director a full, complete and detailed statement of the gross receipts subject to such occupation tax, which statement shall be duly verified and sworn to by the manager in charge of the business of the particular company in the city or by a higher managerial employee of such company.

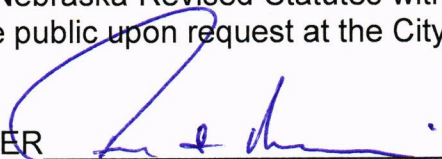
(d) Each succeeding payment of the occupation tax levied pursuant to the provisions hereof may include any adjustment which is shown on the report provided for herein, which may be necessary for the consideration of uncollectibles or any other matters which may have resulted in either an excess or a deficiency in the amount of tax paid in any previous quarter.

(e) At all times during reasonable business hours, the city shall have the right to inspect, through its officers, agents or representatives, the books and records of any telephone company for the purpose of verifying any report submitted pursuant to the provisions hereof.

**Section 2.** This Ordinance shall repeal all Ordinances or portions thereof and in conflict herewith.

**Section 3.** This Ordinance shall be in full force and effect October 1, 2024, and after its passage, approval, and publication according to law. Publication shall be in pamphlet form as authorized by §16-405 of Nebraska Revised Statutes with distribution to be made by making copies available to the public upon request at the City office.

INTRODUCED BY COUNCIL MEMBER



PASSED AND ADOPTED THIS 19 DAY OF August, 2024.

  
MAYOR

ATTEST:

  
CITY CLERK

APPROVED AS TO FORM:

  
CITY ATTORNEY