

ORDINANCE NO.9994

An ordinance to amend Chapters 2, 23 and 38 of Grand Island City Code; to add Article IX Section 2-76; to repeal and to amend Sections; to clarify and/or make general corrections to various code sections, to repeal any ordinance or parts of ordinances in conflict herewith; and to provide for publication and the effective date of this ordinance.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA:

SECTION 1. Chapter 2 “Administration” of the Grand Island City Code is hereby amended to add a new Article IX to read as follows (additions in red underscore text):

CHAPTER 2 ADMINISTRATION ARTICLE IX Tax Oversight Committee

2-76 Tax Oversight Committee; Creation, Duties, and Composition

There is hereby created a Tax Oversight Committee (“Committee”) for the City of Grand Island. This committee shall fulfill the following duties:

- A. Review the revenues and expenditures of the city’s occupation tax imposed upon persons and entities engaging in the business of providing food services, drinking places, or restaurants pursuant to Chapter 23, Article VII (hereinafter referred to as “Food and Beverage Tax”). The Committee shall advise the public and city officials with regard to the city’s Food and Beverage Tax, and shall confirm that the Food and Beverage Tax revenues are accounted for in the designated special revenue funds and are being expended on eligible projects as provided by city ordinances.
- B. Serve as the Citizens Advisory Review Committee for purposes of the Local Option Municipal Economic Development Act and Chapter 38, Article 1 of Grand Island City Code.

All meetings of the Committee are subject to open meeting laws.

The Committee shall be composed of seven voting (7) members who shall be registered voters of the city of Grand Island. Four (4) members shall constitute a quorum. The City Administrator and a City Council member shall serve as *ex officio* members of the Committee. The members shall be appointed by the Mayor subject to the approval of the City Council.

Members must meet the eligibility criteria contained in Neb. Rev. Stat. §18-2715. No voting members may be elected or appointed city officials, employees of the City, a member of the Hall County Regional Planning Commission, or participants in any decision making process related to the distribution of Food & Beverage Tax revenue or of funds disbursed pursuant to Chapter 38, Article 1 of Grand Island City Code. No member may have received funds, be an employee of a business receiving funds, be employed by a financial institution participating in the use or distribution of funds, or have provided

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professional services to any recipient of Food & Beverage Tax revenue or Local Option Economic Development Program funding within the three-years preceding their membership. At least one member of the Committee shall have expertise or experience in the field of business, finance or accounting and a majority of the members should have experience in the fields of accounting, banking, business, finance, accounting or as a business owner or management level professional.

2-77 Terms of Tax Oversight Committee Members

The term of office for the members shall be as follows:

- A. Four members shall have terms ending in even numbered years; and
- B. Three members shall have terms ending in odd numbered years; and
- C. Eligibility to continue service beyond the initial term is based on City Council approval.

2-78 Tax Oversight Committee Vacancies; Removal

Vacancies occurring in the membership of the Tax Oversight Committee shall be filled by the Mayor, by and with the approval of the City Council for the remainder of the term. Any member of the Tax Oversight Committee may be removed from office by the Mayor, by and with the approval of the City Council.

2-79 Tax Oversight Committee Meetings

The Committee shall hold regular meetings not less than quarterly and on other occasions as necessary to perform all duties of citizen oversight contained in City Code Chapter 23, Section 80, and Chapter 38, Article I, and to advise the City Council with regard to the programs. Special meetings of the Tax Oversight Committee shall be held whenever called by the Mayor or chairperson of the Committee. The Committee shall report to the governing body on its findings and suggestions at least twice during each fiscal year at a public hearing called for that purpose.

2-80 Tax Oversight Committee Officers

The Tax Oversight Committee shall elect its chairperson from its members in January of each odd-numbered year. The term of the chairperson shall be two (2) years, with eligibility of reelection.

SECTION 2. Chapter 23, Article VII, Section 23-79 of the Grand Island City Code is hereby amended to read as follows (additions in red underscore text, deletions in strike-through text):

23-79 Tax Oversight Committee

The Tax Oversight Committee established in Title 2 of the Grand Island City Code will provide oversight of the city's occupation tax imposed under this Article 23-VII.

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SECTION 3. Chapter 23, Article VIII of the Grand Island City Code is hereby repealed and rescinded in its entirety.

SECTION 4. Chapter 38, Article I, of the Grand Island City Code is hereby amended to read as follows (additions in red underscore text, deletions in strike-through text):

38-1 Economic Development Program Adopted

At an election held on November 8, 2022, the voters of the City of Grand Island approved the continuation of an economic development program effective October 1, 2023 and continuing for a period of ten (10) years thereafter. The voters also approved the annual appropriation of Nine Hundred and Fifty Thousand Dollars (\$950,000) from local sources of revenue for the same term for the purpose of funding the City of Grand Island Local Option Economic Development Program as set forth in Exhibit 'A' to Resolution No. 2022-13, all as authorized by the Local Option Municipal Economic Development Act, R.R.S. 1943, §18-2701, et seq. The Local Option Economic Development Program of the City of Grand Island shall be available for public inspection in the office of the City Clerk and posted on the City's web site.

38-2 Tax Oversight Committee Serves as Citizens Advisory Review Committee

The Tax Oversight Committee established in Chapter 2 of the Grand Island City Code shall sit as the citizen advisory review committee as authorized by the Municipal Economic Development Act, Neb. Rev. Stat. §18-2715 and shall fulfill all duties of the citizen advisory review committee as set forth in the Local Option Economic Development Program of the City of Grand Island.

38-3 through 38-7 Superseded

38-8 Economic Development Program Administration

The City Administrator or his/her designated representative shall be the Program Administrator and shall be responsible for the administration of the Economic Development Program of the City, shall be an ex-officio member of the Tax Oversight Committee, and shall be responsible for assisting the committee and providing it with necessary information and advice on the economic development program. The City Finance Director will be responsible for providing financial information to the committee and to the auditing firm that does the annual audit.

38-9 Local Option Economic Development Program Audit

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The city shall provide for an annual, outside, independent audit of its economic development program by a qualified private auditing business. The auditing business shall not, at the time of the audit or for any period during the term subject to the audit, have any contractual or business relationship with any qualifying business receiving funds or assistance under the economic development program or any financial institution directly involved with a qualifying business receiving funds or assistance under the economic development program. The results of such audit shall be filed with the city clerk and made available for public review during normal business hours.

38-10 Disclosure Of Confidential Information

All trade secrets, academic and scientific research work which is in progress and unpublished or other proprietary or commercial information of a qualifying business participating in the Economic Development Program of the city which if released would give advantage to business competitors and serve no public purpose shall be confidential. Members of the Tax Oversight Committee, in their capacity as members and consistent with their responsibilities as members, may be permitted access to business information received by the city in the course of its administration of the economic development program, which information would otherwise be confidential under Neb. Rev. Stat. §84-712.05 or by agreement with a qualifying business participating in the economic development program. The mayor and city council shall designate by resolution other persons who are authorized to have access to such confidential business information.

The unauthorized disclosure of any business information which is confidential under Neb. Rev. Stat. § 84-712.05 by any person who knowingly releases such confidential information other than to persons who are authorized to have access to such information in accordance with the provisions of this section shall be guilty of a Class III misdemeanor and upon conviction or being found guilty, shall be subject to a maximum imprisonment of three months in the county jail or a fine of five hundred dollars (\$500.00), or both.

38-11 Conflict With Plan

Conflicts between the language of the Grand Island City Code and the Economic Development Program Plan will be resolved in favor of the language contained in the Plan.

SECTION 5. Any ordinance or parts of ordinances in conflict herewith be, and hereby are, repealed and superseded.

SECTION 6. This ordinance shall be in force and take effect from and after its passage and publication, within fifteen days in one issue of the *Grand Island Independent* as provided by law.

Enacted: October 8, 2024.

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Roger G. Steele, Mayor

Attest:

Jill Granere, City Clerk