



ORDINANCE NO. 21074

1 AN ORDINANCE amending Chapter 3.28 of the Lincoln Municipal Code relating
2 to Hotel Occupation Tax by amending Section 3.28.020, entitled Definitions, to amend the
3 definition of hotel to include lodging facilities including one or more rooms and to include short-
4 term rentals within the definition of hotel; and repealing Section 3.28.020 of the Lincoln Municipal
5 Code as hitherto existing.

6 BE IT ORDAINED by the City Council of the City of Lincoln, Nebraska:

7 Section 1. That Section 3.28.020 of the Lincoln Municipal Code be amended to
8 read as follows:

9 **3.28.020 Definitions.**

10 As used in this chapter, the following words and phrases shall have the meanings ascribed to
11 them in this section, except where the context clearly indicates or requires a different meaning:

12 (a) **Hotel** shall mean any facility, offering ~~at least three~~ a room or rooms for occupancy, in
13 which the public may, for consideration, obtain sleeping accommodations in any space ordinarily
14 used for accommodations. The term shall include hotels, motels, tourist hotels, campgrounds,
15 courts, lodging houses, inns, short-term rentals, and nonprofit hotels; but “hotel” shall not be
16 defined so as to include hospitals, sanitariums, nursing homes, chronic care centers, or dormitories
17 or facilities operated by an educational institution and regularly used to house students.

18 (b) **Occupied Room** shall mean any space ordinarily used for sleeping accommodations and
19 for which any occupant has, for consideration, obtained the use or possession, or the right to use
20 or possess, for a period not to exceed thirty (30) contiguous days. The term shall include camping
21 space, trailer space or recreational vehicle space. The term does not include a function room such

1 as a ballroom, banquet room, reception room, or meeting room, provided it is not used as temporary
2 sleeping accommodations, nor for complimentary or other sleeping accommodations for which no
3 consideration is charged or for sleeping accommodations for which the consideration is paid by a
4 person not subject to the sales and use tax imposed by the Nebraska Revenue Act of 1967.

5 (c) **Person** shall mean any natural person, individual, partnership, association, organization
6 or corporation of any kind or character engaging in the business of operating a hotel.

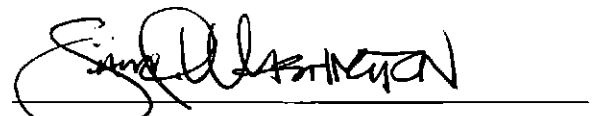
7 (d) **Taxpayer** shall mean any person engaged in the hotel business herein defined who is
8 required to pay the tax herein imposed.

9 (e) **Total consideration charged for occupancy** shall mean any and all charges that are
10 subject to the lodging tax under the Nebraska Visitors Developments Act, Neb. Rev. Stat. § 81-
11 1245 et seq.

12 Section 2. That Section 3.28.020 of the Lincoln Municipal Code as hitherto
13 existing be and the same is hereby repealed.

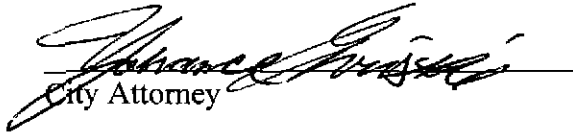
14 Section 3. This ordinance shall be published, within fifteen days after the passage
15 hereof, in one issue of a daily or weekly newspaper of general circulation in the City, or posted on
16 the official bulletin board of the City, located on the wall across from the City Clerk's office at
17 555 S. 10th Street, in lieu and in place of the foregoing newspaper publication with notice of
18 passage and such posting to be given by publication one time in the official newspaper by the City
19 Clerk. This ordinance shall take effect and be in force from and after its passage and publication
20 or after its posting and notice of such posting given by publication as herein and in the City Charter
21 provided.

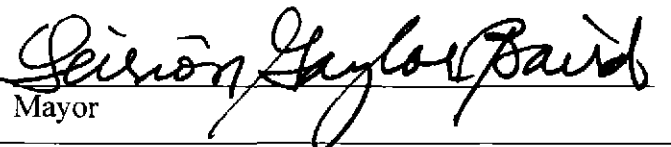
Introduced by:



AYES: Beckius, Bowers, Meginnis, Raybould,
Shobe, Ward, Washington; NAYS: None

Approved as to Form & Legality:


City Attorney

Approved this 18th day of June, 2021:

Mayor

PASSED
JUN 14 2021
BY CITY COUNCIL

ORDINANCE NO. 21074

AN ORDINANCE: Amending Chapter 3.28 of the Lincoln Municipal Code relating to Hotel Occupation Tax by amending Section 3.28.020, entitled Definitions, to amend the definition of hotel to include lodging facilities including one or more rooms and to include short-term rentals within the definition of hotel; and repealing Section 3.28.020 of the Lincoln Municipal Code as hitherto existing.

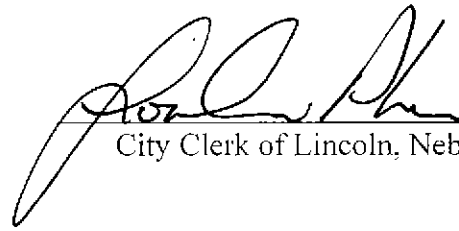
Read First Time	<u>May 17, 2021</u>
Read Second Time	<u>June 7, 2021</u>
Read Third Time	<u>June 14, 2021</u>
Passed	<u>June 14, 2021</u>
Published in	<u>Lincoln Journal Star</u>
on	<u>June 25, 2021</u>

CERTIFICATE

State of Nebraska)
) ss
County of Lancaster)

I, the undersigned, City Clerk of the City of Lincoln, Nebraska, do hereby certify that the within ordinance is the original Ordinance No. 21074 as passed by the City Council of said City, as indicated above, and as approved by the Mayor of said City and as the same appears of record in my office and is now in my charge remaining as City Clerk aforesaid.

IN WITNESS WHEREOF, I have hereunto set my hand officially and affixed the seal of the City of Lincoln, Nebraska this 14 day of June, 2021.



City Clerk of Lincoln, Nebraska

