



21725

25-31

Introduce: 04-21-25

ORDINANCE NO. 21725

1 AN ORDINANCE amending Chapter 3.16 of the Lincoln Municipal Code relating to Sales
 2 and Use Tax, by amending Section 3.16.010 to continue the City Sales and Use Tax rate increase
 3 by one quarter (1/4) of one percent from one and one-half (1½) percent to one and three-quarters
 4 (¾) percent beginning on October 1, 2025 for eight years ending on October 1, 2033 to pay for
 5 street rehabilitation, reconstruction, and new construction of arterial streets in all quadrants of the
 6 City; and repealing Section 3.16.010 of the Lincoln Municipal Code as hitherto existing.

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

8 Section 1. That Section 3.16.010 of the Lincoln Municipal Code be amended to read as
 9 follows:

10 **3.16.010 Sales and Use Tax Imposed.**

11 Beginning October 1, 2019, pursuant to the provisions of the "Local Option Revenue Act," Neb.
 12 Rev. Stat. §§ 77-27,142 to 77-27,148 (Reissue 2009), the City of Lincoln hereby increases its sales
 13 and use tax rate from one and one-half (1½) percent to one and three-quarters (¾) percent upon
 14 the same transactions within the corporate limits of the City of Lincoln on which the State of
 15 Nebraska is authorized to impose a tax pursuant to the provisions of the Nebraska Revenue Act of
 16 1967, as amended from time to time and the increased sales and use tax rate of one quarter (1/4)
 17 of one percent imposed herein shall expire and be unenforceable at 12:00 a.m. on October 1, 2025.

18 ~~Beginning October 1, 2025, the City of Lincoln shall reduce its sales and use tax of one and three-~~
 19 ~~quarters percent to one and one-half percent upon transactions within the City's corporate limits.~~

20 Beginning at 12:00 a.m. on October 1, 2025 pursuant to the provisions of the "Local Option
 21 Revenue Act," Neb. Rev. Stat. §§ 77-27,142 to 77-27,148 (Reissue 2009), the City of Lincoln

1 hereby increases its sales and use tax rate from one and one-half (1½) percent to one and three-
2 quarters (1¾) percent upon the same transactions within the corporate limits of the City of Lincoln
3 on which the State of Nebraska is authorized to impose a tax pursuant to the provisions of the
4 Nebraska Revenue Act of 1967, as amended from time to time. The administration and distribution
5 of the increased sales and use tax rate of one quarter (1/4) of one percent so imposed and collected
6 shall be as provided by the applicable provisions of the Local Option Revenue Act and the terms
7 and conditions set forth in the one quarter (1/4) of one percent sales tax ballot question approved
8 at the City of Lincoln 2025 primary election. On October 1, 2033, the City of Lincoln shall reduce
9 its sales and use tax of one and three-quarters (1¾) percent to one and one-half (1½) percent upon
10 transactions within the City's corporate limits on which the State of Nebraska is authorized to
11 impose a tax pursuant to the provisions of the Nebraska Revenue Act of 1967, as amended from
12 time to time.

13 Section 2. That Section 3.16.010 of the Lincoln Municipal Code as hitherto existing be
14 and the same is hereby repealed.

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

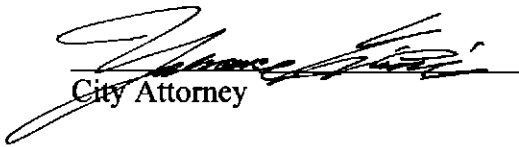
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Introduced by:



Approved as to Form & Legality:

AYES: Beckius, Bowers, Carlson, Duden,
Shobe, Washington, Weber; NAYS: None.


City Attorney

Approved this 15th day of May, 2025:


Mayor

PASSED
MAY 5 2025
BY CITY COUNCIL

ORDINANCE NO. 21725

AN ORDINANCE Amending Section 3.16.010 of the Lincoln Municipal Code to continue the local option sales tax rate increase by 1/4 percent from 1.5% to 1.75% for eight years to pay for street rehabilitation, reconstruction, and new construction of arterial streets in all quadrants of the City.

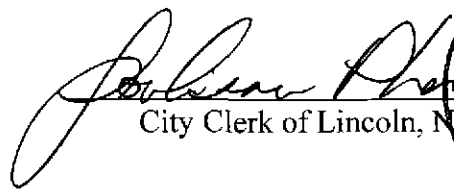
Read First Time April 21, 2025
Read Second Time April 28, 2025
Read Third Time May 5, 2025
Passed May 5, 2025
Published in Lincoln Journal Star
on May 16, 2025

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. 21725 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 6th day of May, 2025.


City Clerk of Lincoln, Nebraska

