ORDINANCE NO. 1216

AN ORDINANCE AMENDING LA VISTA MUNICIPAL CODE SECTION 35.30 TO COINCIDE WITH ORDINANCE NO. 1215 AND THE ADDITIONAL CITY SALES AND USE TAX IMPOSED BY SAID ORDINANCE AT THE RATE OF ONE-HALF OF ONE PERCENT (1/2%), INCREASING THE TOTAL CITY SALES AND USE TAX RATE FROM ONE AND ONE-HALF PERCENT (1 1/2%) TO TWO PERCENT (2%); TO REPEAL SECTION 35.30 AS PREVIOUSLY ENACTED; TO PROVIDE FOR SEVERABILITY; AND TO PROVIDE FOR THE EFFECTIVE DATE HEREOF.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, SARPY COUNTY, NEBRASKA:

Section 1. Amend Section 35.30. Section 35.30 of the La Vista Municipal Code is hereby amended by deleting and replacing it in its entirety with the following:

"35.30. Imposition. A local option sales and use tax is imposed and levied for the benefit of the City at a total rate of 2% upon the same transactions that are sourced under the provisions of applicable Nebraska statutes within the corporate limits of the City, as constituted from time to time, 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, which 2% tax shall be comprised of the following components:

(1) One percent (1%) City sales and use tax originally effective on or about April 1, 1985 and continuing in perpetuity;
(2) Additional one-half of one percent (1/2%) City sales and use tax originally effective on or about October 1, 1990 and continuing in effect until July 1, 2025; and
(3) Additional one-half of one percent (1/2%) City sales and use tax effective October 1, 2014, or as otherwise required by Neb. Rev. Stat. Section 77-27,143, and continuing for a period of 10 years after said effective date, unless bonds at any time are issued and some or all of the additional revenues from this additional tax are pledged for payment of said bonds, in which case the increased sales and use tax rate and additional tax of an additional one-half of one percent (1/2%) shall remain in effect and additional revenues collected until payment in full of said bonds and any refunding bonds, whichever is later.

Additional local option sales and use taxes described in subsections (2) and (3) above each shall be subject to any extensions or other modifications from time to time adopted or approved by the City in accordance with applicable law, without regard to whether or not this Section 35.30 also is revised to incorporate or otherwise reflect said extension or other modification."

Section 2. Repeal 35.30 Previously Enacted. Section 35.30 as previously enacted is hereby repealed.

Section 3. Severability Clause. If any section, subsection, sentence, clause or phrase of this Ordinance is, for any reason, held to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect the validity of the remaining portions of the Ordinance. The Mayor and City Council of the City of La Vista hereby declare that it would have passed this Ordinance and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

Section 4. Effective Date. This Ordinance shall take effect and be fully enacted upon passage, approval and publication as provided by law.

PASSED AND APPROVED THIS 3RD DAY OF JUNE, 2014.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Mandy Garrod
Deputy City Clerk