

City of Minden

P.O. Box 239, 325 N. Colorado
Minden, Nebraska 68959

phone 308.832.1820
fax 308.832.1949
www.MindenNebraska.org



ORDINANCE NO. 1199

AN ORDINANCE TO AMEND CHAPTER 78 OF THE MUNICIPAL CODE OF THE CITY OF MINDEN, KEARNEY COUNTY, NEBRASKA TO COINCIDE WITH ORDINANCE NO. 1198 AND THE ADDITIONAL CITY SALES AND USE TAX IMPOSED BY SAID ORDINANCE AT THE RATE OF ONE PERCENT (1%), INCREASING THE TOTAL CITY SALES AND USE TAX RATE FROM ONE PERCENT (1%), TO TWO PERCENT (2%); TO REPEAL SECTION 78-26 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 MINDEN, KEARNEY COUNTY, NEBRASKA:

Section 1. That Section 78-26 of the Municipal Code of the City of Minden, Kearney County, Nebraska, be amended by deleting and replacing it in its entirety with the following:

Section 78-26. Imposed. 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, 1993 and continuing in perpetuity;
- (2) Additional one half of one percent (1/2%) City sales and use tax originally effective April 1, 2015 and continuing in perpetuity;
- (3) Additional one-half of one percent (1/2%) City sales and use tax effective April 1, 2015, 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 are issued at any time 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 78-26 also is revised to incorporate or otherwise reflect said extension or other modification.

Section 2. Repeal 78-26 Previously Enacted. Section 78-26 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 Minden 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 17TH DAY OF NOVEMBER, 2014.

/s/ Roger L. Jones
Roger Jones, Mayor

ATTEST:

/s/ Abbey Jordan
Abbey Jordan, City Clerk