

LEGISLATIVE BILL 797

Approved by the Governor February 3, 1988

Introduced by Labeledz, 5, Chairperson, Executive Board

AN ACT relating to the Nebraska Visitors Development Act; to amend sections 81-1245, 81-1246, 81-1251, 81-1255, 81-1257 to 81-1260, 81-1262, and 81-1263, Reissue Revised Statutes of Nebraska, 1943; to eliminate references to a repealed section; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 81-1245, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1245. The purposes of ~~sections 81-1245 to 81-1264~~ the Nebraska Visitors Development Act are (1) to create a fund for general promotional activity, solicitation, and an operating program to attract visitors to Nebraska and further the use of travel and tourism facilities in Nebraska, (2) to provide for a lodging tax on hotels for the purpose of establishing a State Visitors Promotion Cash Fund, and (3) to authorize the governing body of any county to appoint a visitors committee and impose a lodging tax on hotels for the purpose of establishing a County Visitors Promotion Fund.

Sec. 2. That section 81-1246, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1246. For purposes of ~~sections 81-1245 to 81-1264~~ the Nebraska Visitors Development Act, unless the context otherwise requires, the definitions found in sections 81-1247 to 81-1251 shall be used.

Sec. 3. That section 81-1251, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1251. Committee shall mean the visitors committee appointed as provided in ~~sections 81-1245 to 81-1264~~ section 81-1255 for the purpose of advising the county board in administering the County Visitors Promotion Fund established pursuant to ~~sections 81-1245 to 81-1264~~ section 81-1255 and carrying out the purposes of ~~sections 81-1245 to 81-1264~~ the Nebraska Visitors Development Act.

Sec. 4. That section 81-1255, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1255. The governing body of the county shall after a public hearing adopt a resolution establishing a County Visitors Promotion Fund and a visitors committee which shall serve as an advisory committee to the county board in administering the proceeds from the tax provided to the county by ~~sections 81-1245 to 81-1264~~ the Nebraska Visitors Development Act, and such proceeds shall be used generally to promote, encourage, and attract visitors to come to the county and use the travel and tourism facilities within the county. The committee shall consist of five members appointed by the governing body of the county. Two members of the committee shall be in the hotel industry.

Such appointees shall serve without compensation, except for reimbursement for necessary expenses. Committee members shall serve for a term of four years, except that two of those initially appointed shall be appointed for an initial term of two years. Vacancies shall be filled in the same manner as the initial appointment. The committee shall elect a chairperson and vice-chairperson from among its members to serve for a term of two years.

Sec. 5. That section 81-1257, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1257. The county board may contract with any person, firm, association, or corporation to carry out ~~sections 81-1245 to 81-1264~~ the Nebraska Visitors Development Act.

Sec. 6. That section 81-1258, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1258. None of the proceeds from the taxes provided by ~~sections 81-1245 to 81-1264~~ the Nebraska Visitors Development Act shall be used for any type of capital construction.

Sec. 7. That section 81-1259, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1259. The Department of Economic Development's division of travel and tourism shall cooperate with other departments and agencies of the state and may contract with other persons, including private agencies, to carry out any of the functions and purposes of ~~sections 81-1245 to 81-1264~~ the Nebraska Visitors Development Act.

Sec. 8. That section 81-1260, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1260. Unless otherwise specifically provided, any sales tax on transient lodging imposed under ~~sections 81-1245 to 81-1264~~ the Nebraska Visitors Development Act is in addition to that sales tax imposed under the provisions of Chapter 77, article 27, and shall be interpreted, collected, remitted, and enforced by the Tax Commissioner under the provisions of such article.

Sec. 9. That section 81-1262, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1262. The Tax Commissioner shall adopt and promulgate rules and regulations necessary for the administration of ~~sections 81-1245 to 81-1264~~ the Nebraska Visitors Development Act.

Sec. 10. That section 81-1263, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1263. Sections 81-1245 to ~~81-1264~~ 81-1263 shall be known and may be cited as the Nebraska Visitors Development Act.

Sec. 11. That original sections 81-1245, 81-1246, 81-1251, 81-1255, 81-1257 to 81-1260, 81-1262, and 81-1263, Reissue Revised Statutes of Nebraska, 1943, are repealed.