AN ORDINANCE providing for the designation of an enhanced employment area; the levy of a
general business occupation tax as requested by the property owners of 215 and 303
South 181st and 18120 Harney Streets; providing for the administration, imposition and
collection of such occupation tax; specifying the use of such occupation tax revenue;
and related matters.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OMAHA, NEBRASKA:

Section 1. Findings and Determinations. Pursuant to the Nebraska Community
Development Law, Nebraska Revised Statutes §§ 18-2101 et. Seq., as amended (the “Act”),
and specifically Neb. Rev. Stat. §18-2142.04 , Chapter 19, Article XVII of the Omaha Municipal
Code (“General Enhanced Employment Tax”) provides for the establishment of an enhanced
employment area for the purpose of paying all or any part of the total costs and expenses of the
authorized work within an enhanced employment area. The City is authorized to levy and
collect a general business occupation tax upon businesses and users of space within an
enhanced employment area for the purpose of paying for all or any part of the total costs and
expenses for the “Authorized Work” of a development project, as allowed by the Act and
such enhanced employment area.

The City Council hereby designates the property legally described and illustrated in
Exhibit “A” (attached hereto and incorporated herein by reference) as an "enhanced
employment area" as defined in Neb. Rev. Stat. § 18-2103(22), as amended (the “Enhanced
Employment Area”), as allowed by the Act and the General Enhanced Employment Tax.

Pursuant to the authority granted by Neb. Rev. Stat. §18-2142.04, as amended, and the
General Enhanced Employment Tax, and at the request of the property owner owning all
property within the Enhanced Employment Area, the City Council determines that it is
necessary, desirable, advisable and in the best interest of the City that the City be empowered
to levy a general business occupation tax within the Enhanced Employment Area for the
purposes set forth in the Act and Chapter 19-901(b) of the Omaha Municipal Code. The City
Council further determines that based upon written undertakings provided by the property
owner and the developer, the new investment in the enhanced Employment Area satisfies the
employment requirements of the Act.

Section 2. Occupation Tax Imposed; Collection of Occupation Tax. Commencing upon
the issuance of a certificate of occupancy for a Business located within the Enhanced
Employment Area, and in each calendar month thereafter until the expiration of the Tax Period,
as defined in the Development Agreement, there shall be imposed a general business
occupation tax upon each and every person operating a business within the Enhanced
Employment Area (the "Occupation Tax"). The amount of such Occupation Tax shall be based
upon the following business uses taking place within the Enhanced Employment Area:

1. 3% of gross room revenues of all hotel businesses located in the Enhanced
    Employment Area;

2. 3% of food and beverage sales of all restaurants located in the Enhanced
    Employment Area;

3. 3% of banquet sales or services for businesses located in the Enhanced
    Employment Area;

4. 3% of parking sales in the Enhanced Employment Area.

Such Occupation Tax shall be imposed upon the gross receipts resulting from the sale,
lease, or rental of any products, rooms, units, or services within the Enhanced Employment
Area, as indicated for the business uses listed above, except that such tax shall not be imposed
upon any transaction which is subject to tax under Sections 53-160, 66-489, 66-489.02, 66-
4,140, 66-4,145, 66-4,146, 77-2602 or 77-4008, or which is exempt from tax under Section 77-
2704.24 of the Nebraska Revised Statutes, as amended. The amount of the Occupation Tax shall at all times be subject to such applicable rules and regulations imposed by the State of Nebraska Department of Revenue regarding the use and imposition of the general business occupation tax authorized by Section 18-2142.04 of the Act.

The person engaged in operating a business subject to the Occupation Tax may include the tax on or for the selling price, services rendered, charges incurred, rates, or other consideration received on a bill, statement, receipt, or other similar invoice to the purchaser, but each person engaged in a business shall remain liable for the Occupation Tax imposed by this Ordinance.

Section 3. Tax Cumulative. The levy of the Occupation Tax under this Ordinance is in addition to all other fees, taxes, excises and licenses levied and imposed under any contract or any other ordinances of the City, in addition to any fee, tax, excise or license imposed by the State of Nebraska or the federal government.

Payment of the Occupation Tax imposed by this Ordinance shall not relieve the person paying the same from payment of any other tax now or hereafter imposed by contract or ordinance, including those imposed for any business or occupation in which he or she may participate, unless otherwise specified therein. The Occupation Tax imposed by this Ordinance shall be cumulative, except where otherwise specifically provided.

Section 4. Use of Revenue. The Occupation Tax imposed by this Ordinance, less any administrative expense, shall be used to fund any expenditure that is lawfully authorized to be made under the Act and this Ordinance in connection with the development project located within the Enhanced Employment Area.

Section 5. Sunset Provision. The Occupation Tax imposed by this Ordinance shall terminate and collection of the tax shall cease no later than the earlier of twenty (20) years from the issuance of a certificate of occupancy for a Business in the Enhanced Employment Area or
upon payment in full of all Authorized Work to be incurred and indebtedness issued by the City pursuant to the provisions of Neb. Rev. Stat. Section 18-2142.04, for which such occupation tax receipts have been pledged.

Section 6. Effective Date. This Ordinance shall be in full force and take effect fifteen (15) days from and after the date of its passage.

INTRODUCED BY COUNCILMEMBER:  

Christopher Jones

APPROVED BY:

Jared Stolzfus 1-11-2020

MAYOR OF THE CITY OF OMAHA DATE

PASSED: January 14, 2020

ATTEST:

1-11-2020

CITY CLERK OF THE CITY OF OMAHA DATE

APPROVED AS TO FORM:

12/10/19

ASSISTANT CITY ATTORNEY DATE
EXHIBIT "A"
Enhanced Employment Area

Legal Description