



City of Grand Island

Tuesday, April 12, 2016

Council Session

Item F-3

#9582 - Consideration of Amending Chapter 23 of the Grand Island City Code Relative to the Occupation Tax Oversight Committee

Staff Contact: Jerry Janulewicz

Council Agenda Memo

From: Jerry Janulewicz, City Attorney
Meeting: April 12, 2016
Subject: Occupation Tax Oversight Committee
Presenter(s): Jerry Janulewicz, City Attorney

Background

In the May 2016 election, the electorate of Grand Island will be voting upon a ballot question to extend the 1.5 percent city occupation tax imposed upon persons and entities engaging in the business of providing food services, drinking places, or restaurants (hereinafter referred to as “Food and Beverage Tax”). The Mayor and City Administration propose that an oversight committee be established by ordinance. The function of the committee would be to advise the public and city officials with regard to the city’s Food and Beverage Tax, confirm that the Food and Beverage Tax revenues are accounted for in the designated special revenue funds and are being expended on eligible projects as provided by city ordinances.

Discussion

The proposed ordinance would establish a five member oversight committee, appointed by the mayor with council approval. The function of the committee would be to advise the public and city officials with regard to the city’s Food and Beverage Tax imposed upon persons and entities engaging in the business of providing food services, drinking places, or restaurants within the City of Grand Island, confirm that the Food and Beverage Tax revenues are accounted for in the designated special revenue funds and are being expended on eligible projects as provided by city ordinances.

Alternatives

The Council has the following alternatives concerning the issue at hand. The Council may:

1. Approve the ordinance.
2. Disapprove or /Deny the ordinance.
3. Modify the ordinance to meet the needs of the City Council.
4. Table the issue.

Recommendation

City Administration recommends that the Council approve the ordinance creating the Occupation Tax Oversight Committee.

Sample Motion

Move to approve the Resolution authorizing and approving the ordinance creating the Occupation Tax Oversight Committee.

ORDINANCE NO. 9582

An ordinance to amend Chapter 23 of the Grand Island City Code; to add Chapter 23, Article VIII, Section 23-80 through Section 23-86 pertaining to Occupation Tax Oversight Committee; to repeal any ordinance or parts of ordinances in conflict herewith; and to provide for publication and the effective date of this ordinance.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA:

SECTION 1. Article VIII, Section 23-80 through Section 23-86 is hereby added to Chapter 23 of the Grand Island City Code to read as follows:

ARTICLE VIII
OCCUPATION TAX OVERSIGHT COMMITTEE

§23-80. Occupation Tax Oversight Committee; Creation; Duties; and Composition.

There is hereby created in and for the city an Occupation Tax Oversight Committee (“the Committee”). The Committee will be responsible for reviewing the revenues and expenditures of the city’s occupation tax imposed upon persons and entities engaging in the business of providing food services, drinking places, or restaurants (hereinafter referred to as “Food and Beverage Tax”). The Committee shall advise the public and city officials with regard to the city’s Food and Beverage Tax, and shall confirm that the Food and Beverage Tax revenues are accounted for in the designated special revenue funds and are being expended on eligible projects as provided by city ordinances. The Committee shall be composed of five (5) members who shall be registered voters of the City of Grand Island. Three (3) members shall constitute a quorum. The members shall be appointed by the Mayor subject to the approval of the City Council.

§23-81. Committee Members; Terms.

When the Committee is first appointed, one (1) of its members shall be appointed for a term of one (1) year, two (2) members for a term of two (2) years, and two (2) members for a term of three (3) years, and thereafter all regular terms shall be four (4) years. No member of the Committee shall serve more than two (2) consecutive terms but may, however, be reappointed after a lapse of one (1) year.

§23-82. Ineligible Individuals.

No member of the Committee shall be an elected or appointed city official or an employee of the city.

Approved as to Form	□ _____
April 8, 2016	□ City Attorney

ORDINANCE NO. 9582 (Cont.)

§23-83. Meetings.

The Committee shall hold regular meetings at least semi-annually in March and September and may hold special meetings as necessary to review the Food and Beverage Tax program of the city and to advise the governing body of the city with regard to the program. Special meetings of the Committee shall be held whenever called by the chairperson of the Committee or a majority of Committee members. Each September, or more often as deemed appropriate by the Committee, the Committee shall provide a written report to the governing body on its findings and suggestions.

§23-84. Officers.

The Committee shall elect its chairperson from its members and shall create and fill such other offices as it may determine. The term of the chairperson shall be two (2) years, with eligibility for reelection.

§23-85. Committee Vacancies; Removal.

Vacancies occurring in the membership of the Committee shall be filled by the Mayor, by and with the approval of the City Council for the remainder of the term. Any member of the Committee may be removed from office by the Mayor, subject to approval of the Council.

§23-86. Administration.

The City Finance Director or his/her designated representative shall be an ex-officio member of the Committee, and shall be responsible for assisting the Committee, providing it with necessary information and advice, and for providing financial information to the Committee.

SECTION 2. Any ordinances or parts of ordinances in conflict herewith be, and hereby are, repealed.

SECTION 3. This ordinance shall be in force and take effect from and after its passage and publication, within fifteen days in one issue of the Grand Island Independent as provided by law.

Enacted: April 12, 2016.

Jeremy L. Jensen, Mayor

Attest:

RaNae Edwards, City Clerk