

ORDINANCE NO. 5439

AN ORDINANCE OF THE CITY OF NORFOLK, NEBRASKA TO AMEND SECTION 13-80 OF THE OFFICIAL CITY CODE TO PROVIDE THAT THE TELECOMMUNICATIONS SERVICES SUBJECT TO THE CITY'S THREE PERCENT (3%) OCCUPATION TAX ARE THE SAME TELECOMMUNICATIONS SERVICES SUBJECT TO THE CITY'S SALES TAX AND THEREBY CLARIFY THAT VOICE OVER INTERNET PROTOCOL SERVICE IS SUBJECT TO SAID OCCUPATION TAX; TO PROVIDE WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT; AND TO PROVIDE FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

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

Section 1. That Section 13-80 of the Official City Code should be and the same is hereby amended to read as follows:

Sec. 13-80. Required.

Commencing ~~September 10, 2006~~ January 1, 2017, there is hereby levied upon every person, firm, partnership, corporation, or association engaged in the business of offering or providing telecommunication services to the public for hire in the City of Norfolk ~~an a three~~ (3%) occupation tax:

(a) ~~Three percent (3%)~~ on the gross receipts from telecommunications services as defined in Nebraska Sales and Use Tax regulation 1-065 which are subject to City of Norfolk sales tax per the sourcing rule in Nebraska Local Sales and Use Tax regulation 9-001.04 as such regulations are changed from time to time. resulting from any toll services and charges on basic local exchange services; inter-exchange services; mobile services; and other telecommunication services as follows:

- (1) ~~Basic local exchange services shall include the access and transmission of two-way switched communications within the city, including local telephone and telecommunication services.~~

- ~~(2) Inter exchange services shall mean the access and transmission of communications between two or more local exchange areas, provided that such inter exchange service either (a) originates from an end user within the city or (b) terminates with an end user within the city, and is charged to a service address within the city regardless of where the charges are actually paid;~~
- ~~(3) Mobile services shall include any radio or similar communication services provided pursuant to license or authority granted by the Federal Communications Commission, charged to a service address within the city regardless of where the charges are actually paid, including cellular, radio paging, and mobile radio services; and~~
- ~~(4) Any other similar telecommunication services involving any electronic or electromagnetic transmission of messages originating and terminating in the State of Nebraska and charged to a service address in the City of Norfolk, regardless of where the charges are actually paid.~~

~~(b) Gross receipts shall not include any toll services and charges as follows:~~

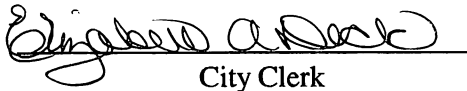
- ~~(1) For interstate telecommunications between persons in this city and persons outside of this state.~~
- ~~(2) For local carrier access charges, transmission facilities and switching services provided to telecommunications companies;~~
- ~~(3) From accounts charged to the United States government or any of its departments, or the State of Nebraska, or any of its agencies, subdivisions or departments.~~

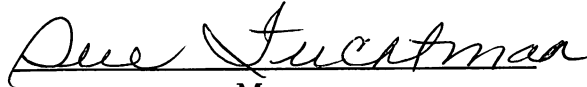
~~No part or portion of the tax provided for in this chapter shall be levied upon or assessed against or taken from any such gross receipts so excepted from the provisions hereof.~~

Section 2. That the effective date of this Ordinance shall be January 1, 2017, after its passage, approval and publication in pamphlet form as required by law.

PASSED AND APPROVED this 21 day of November, 2016.

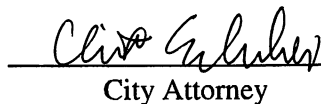
ATTEST:


City Clerk





Approved as to form:


City Attorney