

81-1245 Act; purposes.

The purposes of 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 and a County Visitors Improvement Fund.

Source: Laws 1980, LB 499, § 1; Laws 1988, LB 797, § 1; Laws 1989, LB 262, § 1; Laws 2003, LB 726, § 1. Effective date August 31, 2003.

81-1246 Definitions, where found.

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

Source: Laws 1980, LB 499, § 2; Laws 1988, LB 797, § 2.

81-1247 Hotel, defined.

Hotel shall mean any facility in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, campgrounds, courts, lodging houses, inns, state-operated hotels, and nonprofit hotels, but hotels shall not be defined so as to include hospitals, sanitariums, nursing homes, chronic care centers, or dormitories or facilities operated by an educational institution and regularly used to house students.

Source: Laws 1980, LB 499, § 3; Laws 1984, LB 962, § 35.

81-1248 Consideration, defined.

Consideration shall mean the monetary charge for the use of space in a hotel only if the space is one ordinarily used for accommodations and shall not include the charge for any food or beverage served or personal services rendered to the occupant of such space.

Source: Laws 1980, LB 499, § 4.

81-1249 Occupancy, defined.

Occupancy shall mean the use or possession, or the right to the use or possession, of any space in a hotel if the space is one ordinarily used for accommodations and if the occupant's use, possession, or right to the use or possession is for less than a period of thirty days.

Source: Laws 1980, LB 499, § 5; Laws 1995, LB 134, § 7.

81-1250 Occupant, defined.

Occupant shall mean anyone who, for a consideration, uses, possesses, or has a right to use or possess any space in a hotel if the space is one ordinarily used for accommodations.

Source: Laws 1980, LB 499, § 6.

81-1251 Committee, defined.

Committee shall mean the visitors committee appointed as provided in section 81-1255 for the purpose of advising the county board in administering the County Visitors Promotion Fund and the County Visitors Improvement Fund established pursuant to section 81-1255 and carrying out the purposes of the Nebraska Visitors Development Act.
Source: Laws 1980, LB 499, § 7; Laws 1988, LB 797, § 3; Laws 1989, LB 262, § 2.

81-1252 State Visitors Promotion Cash Fund; created; uses.

(1) There is hereby created in the state treasury a special fund to be known as the State Visitors Promotion Cash Fund which shall be under the Department of Economic Development.

(2) The division of travel and tourism in the Department of Economic Development shall use the proceeds of the State Visitors Promotion Cash Fund to generally promote, encourage, and attract visitors to and within the State of Nebraska and enhance the use of travel and tourism facilities within the state. The proceeds of the State Visitors Promotion Cash Fund shall be in addition to funds appropriated to the Department of Economic Development, division of travel and tourism, from the state General Fund.

Source: Laws 1980, LB 499, § 8.

81-1253 Hotel; occupancy; sales tax.

There is hereby imposed an additional sales tax of one percent upon the total consideration charged for occupancy of any space furnished by any hotel in this state. The proceeds from such tax shall be paid to the State Visitors Promotion Cash Fund.

Source: Laws 1980, LB 499, § 9.

81-1254 Hotel; occupancy; county; impose sales tax; when.

(1) The governing body of any county may after a public hearing adopt a resolution to impose an additional sales tax of not to exceed two percent upon the total consideration charged for occupancy of any space furnished by any hotel if such county has created a County Visitors Promotion Fund and a visitors committee pursuant to section 81-1255. The proceeds from such tax shall be paid to the County Visitors Promotion Fund.

(2) The governing body of any county may after a public hearing adopt a resolution to impose an additional sales tax of not to exceed two percent upon the total consideration charged for occupancy of any space furnished by any hotel if such county has created a County Visitors Improvement Fund and a visitors committee pursuant to section 81-1255. The proceeds from such tax shall be paid to the County Visitors Improvement Fund.

(3) The taxes authorized by this section shall be in addition to the tax authorized in section 81-1253 or any other sales tax imposed or authorized.

Source: Laws 1980, LB 499, § 10; Laws 1989, LB 262, § 3; Laws 2003, LB 726, § 2. Effective date August 31, 2003.

81-1255 County Visitors Promotion Fund; County Visitors Improvement Fund; visitors committee; establishment; purpose.

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 taxes provided to the county by the Nebraska Visitors Development Act. The governing body of a county may also after a public hearing adopt a resolution establishing a County Visitors Improvement Fund. The proceeds of the County Visitors Promotion Fund 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 proceeds of the County Visitors Improvement Fund shall be used to improve the visitor attractions and facilities in the county, except that no proceeds shall be used to improve a facility in which parimutuel wagering is conducted. If the visitors committee determines that the visitor attractions in the county are adequate and do not require improvement, the committee may use the County Visitors Improvement Fund to promote, encourage, and attract visitors to the county to use the county's travel and tourism facilities. The committee shall consist of five or seven members appointed by the governing body of the county. If the committee has five members, at least one but no more than two members of the committee shall be in the hotel industry. If the committee has seven members, at least two but no more than three 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 terms of four years, except that at least half of those appointed shall be appointed for initial terms of two years. Vacancies shall be filled in the same manner as the initial appointments. The committee shall elect a chairperson and vice-chairperson from among its members to serve for terms of two years.

Source: Laws 1980, LB 499, § 11; Laws 1988, LB 797, § 4; Laws 1989, LB 262, § 4; Laws 1999, LB 499, § 1; Laws 2003, LB 726, § 3. Effective date August 31, 2003.

81-1256 Visitors committee; budget.

The governing body of the county shall annually set the budget, if any, under which the committee shall operate.

Source: Laws 1980, LB 499, § 12.

81-1257 County board; contracts authorized.

The county board may contract with any person, firm, association, or corporation to carry out the Nebraska Visitors Development Act.

Source: Laws 1980, LB 499, § 13; Laws 1988, LB 797, § 5.

81-1258 Tax proceeds; use; visitor attraction, defined.

(1) Except as provided in subsection (2) of this section, none of the proceeds from the taxes provided by the Nebraska Visitors Development Act shall be used for any type of capital construction.

(2) The County Visitors Improvement Fund shall be administered by the governing body of the county with the advice of the visitors committee created in section 81-1255. The fund shall be used to make grants for expanding and improving facilities at any existing visitor attraction, acquiring or expanding exhibits for existing visitor attractions, or planning or developing such expansions, improvements, or additions. Grants shall be available for any visitor attraction in the county owned by the public or any nonprofit organization, the primary purpose of which is to operate the visitor attraction, except that grants shall not be available for any visitor attraction where parimutuel wagering is conducted.

(3) For purposes of this section and section 81-1255, visitor attraction shall mean a defined location open to the public, which location is of educational, cultural, historical, artistic, or recreational significance or provides entertainment or in which are exhibits, displays, or performances of educational, cultural, historic, artistic, or entertainment value.

Source: Laws 1980, LB 499, § 14; Laws 1988, LB 797, § 6; Laws 1989, LB 262, § 5.

81-1259 Department of Economic Development; contracts authorized.

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 the Nebraska Visitors Development Act.

Source: Laws 1980, LB 499, § 15; Laws 1988, LB 797, § 7.

81-1260 Lodging sales tax; collection; enforcement.

Unless otherwise specifically provided, any sales tax on transient lodging imposed under 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.

Source: Laws 1980, LB 499, § 16; Laws 1988, LB 797, § 8.

81-1261 County Visitors Promotion Fund; collection; administrative fee.

The amount the Tax Commissioner shall remit, as taxes collected for a County Visitors Promotion Fund, shall be reduced by three percent as an administrative fee necessary to defray the cost of collecting the tax and the expenses incident to such collection.

Source: Laws 1980, LB 499, § 17.

81-1262 Tax Commissioner; adopt rules and regulations.

The Tax Commissioner shall adopt and promulgate rules and regulations necessary for the administration of the Nebraska Visitors Development Act.

Source: Laws 1980, LB 499, § 18; Laws 1988, LB 797, § 9.

81-1263 Act, how cited.

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

Source: Laws 1980, LB 499, § 19; Laws 1988, LB 797, § 10.