ORDINANCE NO. <u>1856</u>
CITY OF LEXINGTON, NEBRASKA

## ORDINANCE NO. 1856

AN ORDINANCE ADOPTING A ONE PERCENT (1%) CITY SALES

TAX; TO DECLARE AN EMERGENCY, AN EFFECTIVE DATE AND FOR

PUBLICATION IN PAMPHLET FORM.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF LEXINGTON, NEBRASKA, AS FOLLOWS:

Section 1. WHEREAS, the qualified electors of the City of Lexington, Nebraska, at a special election on January 17, 1989, did approve the imposition of a one percent (1%) city sales tax for property tax relief;

Section 2. The City of Lexington does hereby impose a one percent (1%) sales and use tax upon the same transactions within the corporate limits of the City of Lexington, Nebraska, on which the State of Nebraska is authorized to impose a tax.

Section 3. That the tax so collected shall be used for general budget purposes, and to the extent collected shall replace property taxes as a source of revenue.

Section 4. That an emergency exists because of a January 31 deadline for submission of this ordinance to the State of Nebraska Department of Revenue, and that this ordinance shall take effect immediately upon adoption, and shall be published in pamphlet form.

PASSED AND APPROVED this 24th day of January, 1989.

CITY OF LEXINGTON, NEBRASKA

ATTEST:

Zity Clerk

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