

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SIXTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1046**

Introduced by Friesen, 34.

Read first time January 16, 2020

Committee:

- 1 A BILL FOR AN ACT relating to community antenna television service; to
- 2 amend sections 18-2204 and 23-386, Reissue Revised Statutes of
- 3 Nebraska; to change provisions relating to certain taxes and fees on
- 4 community antenna television service; and to repeal the original
- 5 sections.
- 6 Be it enacted by the people of the State of Nebraska,

1       Section 1. Section 18-2204, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3       18-2204 (1) Municipalities may, by appropriate ordinance, levy an  
4 annual occupation tax against any person, firm, or corporation now  
5 maintaining and operating any community antenna television service within  
6 its boundaries, ÷ and may levy an annual occupation tax against any  
7 persons, firms, or corporations hereafter constructing, installing,  
8 operating, or maintaining such community antenna television service. Any  
9 such occupation tax so levied shall be due and payable on May 1 of each  
10 year to the treasurer of such city or village.

11       (2) Any such occupation tax imposed under this section taken  
12 together with any other tax, fee, or assessment, including a franchise  
13 fee, imposed as part of the grant of a community antenna television  
14 service franchise, shall not exceed three percent of the gross receipts  
15 for the provision of community antenna television service within the  
16 franchise area or municipality.

17       (3) For purposes of this section community antenna television  
18 service means cable service as defined in 47 U.S.C. 522, as such section  
19 existed on January 1, 2020.

20       Sec. 2. Section 23-386, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22       23-386 (1) Counties may levy an annual occupation tax against any  
23 person, firm, or corporation now maintaining and operating any community  
24 antenna television service within its boundaries, ÷ and may levy an  
25 annual occupation tax against any persons, firms, or corporations  
26 hereafter constructing, installing, operating, or maintaining such  
27 community antenna television service. Any such occupation tax so levied  
28 shall be due and payable on May 1 of each year to the treasurer of such  
29 county.

30       (2) Any such occupation tax imposed under this section taken  
31 together with any other tax, fee, or assessment, including a franchise

1 fee, imposed as part of the grant of a community antenna television  
2 service franchise, shall not exceed three percent of the gross receipts  
3 for the provision of community antenna television service within the  
4 franchise area or county.

5 (3) For purposes of this section community antenna television  
6 service means cable service as defined in 47 U.S.C. 522, as such section  
7 existed on January 1, 2020.

8 Sec. 3. Original sections 18-2204 and 23-386, Reissue Revised  
9 Statutes of Nebraska, are repealed.