

**RESOLUTION NO. 2024-141**

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, TO CALL A SPECIAL ELECTION ON AUGUST 13, 2024, TO AUTHORIZE THE CITY TO ESTABLISH A GOOD LIFE DISTRICT ECONOMIC DEVELOPMENT PROGRAM IN A GOOD LIFE DISTRICT IN THE CITY OF GRAND ISLAND.**

**BE IT RESOLVED** by the City Council of the City of Grand Island, Nebraska:

Section 1. The City Council (the “**Council**”) of the City of Grand Island, Nebraska, (the “**City**”) hereby finds and determines as follows:

(a) The City has received notice that on June 5, 2024, the Nebraska Department of Economic Development (the “Department”) approved an application to establish a good life district for a portion of the City and the City’s extraterritorial zoning jurisdiction (the “Good Life District”) pursuant to the Good Life Transformational Projects Act.

(b) By establishing the Good Life District, the State’s sales tax rate will be reduced from 5.5% to 2.75% within the Good Life District for the portion of the Good Life District which is within the territorial boundaries of the City from time to time.

(c) In 2024, the Legislature enacted the Good Life District Economic Development Act (the “Act”), wherein the Legislature determined that municipalities in Nebraska are unable to effectively assist the development within good life districts formed pursuant to the Good Life Transformational Projects Act because of their inability under Nebraska law to raise sufficient capital to replace the State sales tax which is reduced when a good life district is established. Without an efficient replacement of such sales tax with local sources of revenue, the Legislature determined that development within good life districts will fall short of reaching the full potential intended by the Legislature when it enacted the Good Life Transformational Projects Act in 2023, resulting in lower sales tax revenues for the State. To prevent such diminished revenues for the State and to promote local economic development where good life districts exist, local sources of revenue must be established which are tailored to meet the needs of the local community and benefit the State, if the voters in the municipality determine that it is in the best interest of their community to do so.

(d) The Act allows the City to establish a Good Life District Economic Development Program for the portion of the City which is within the Good Life District (the “**Good Life District Economic Development Program**” or “**Program**”).

(e) Upon establishing a Good Life District Economic Development Program, the City may impose a local option sales tax within the Good Life District equal to the amount the State reduced its sales tax rate within the Good Life District, which would initially be 2.75%, as well as other local sources of revenue as may be determined by the City Council.

(f) No property taxes may be appropriated to the Good Life District Economic Development Program by the City, and no sales tax or occupation tax revenues sourced from outside the Good Life District may be appropriated to the Good Life District Economic Development Program. Only local sources of revenue, which is limited to local option sales tax and occupation tax, sourced from within the Good Life District may be appropriated to the Program by the City.

(g) The authority of the City to establish a Good Life District Economic Development Program and appropriate local sources of revenue to the Program pursuant to the Act is subject to approval by a vote of a majority of the registered voters of the City voting upon the question.

(h) The Act authorizes the City to call a special election pursuant to the Election Act on the question of whether to authorize the City to establish a Good Life District Economic Development Program, and that it is necessary and appropriate to call such election for August 13, 2024, in order to capture the revenues from within the Good Life District as intended by the Legislature pursuant to the Act.

(i) No election on the question of establishing a Program under the Act has been held within the City within five months prior to August 13, 2024.

**Section 2.** A special election is hereby called (the “Election”) and shall be held in the City on Tuesday, August 13, 2024, (the “Election Date”) at which there shall be submitted to a vote of the qualified electors of the City of Grand Island, Nebraska, for adoption or rejection, the following proposition:

Shall the City of Grand Island be authorized to establish a good life district economic development program for any area within the City which is included in a good life district established pursuant to the Good Life Transformational Projects Act, and shall the City be authorized to appropriate the local sources of revenue collected within such good life district program area, which may include local option sales and use taxes and occupation taxes, established pursuant to and as permitted by the Good Life District Economic Development Act; provided that the City shall not appropriate property taxes to such program, and shall not appropriate local option sales and use tax or occupation tax sourced from outside the good life district to such program?

VOTE FOR or AGAINST

I vote FOR authorizing the City to establish a good life district economic development program and impose and appropriate local sources of revenue to such program.

I vote AGAINST authorizing the City to establish a good life district economic development program and impose and appropriate local sources of revenue to such program.

Electors voting in favor of the proposition shall blacken the oval opposite the words “I vote FOR” following such proposition, and electors voting against such proposition shall blacken the oval opposite the words “I vote AGAINST” following the proposition.

*If a majority of the votes cast upon such question shall be in favor, then the governing body of the City of Grand Island shall be empowered to establish and implement a good life district economic development program and impose and appropriate the local sources of revenue upon the terms and conditions contained in the Good Life District Economic Development Act.*

**Section 2.** The City Clerk of the City shall be and hereby is authorized and directed to certify a copy of this Resolution to the Election Commissioner of Hall County not later than June 21, 2024 (which is the eighth Friday before the Election Date), who shall determine whether to conduct the Election by mail or at polling places and other voting procedures, appoint the election officials and otherwise conduct the Election pursuant to the Election Act and as provided by law. The City hereby agrees to reimburse the Election Commissioner for the expenses of conducting the Election. As required by the Election Act, the Election Commissioner shall provide for publication of the Notice of Election in a newspaper designated by the Election Commissioner no later than forty-two (42) days prior to the Election Date.

**Section 3.** The City Clerk of the City be and hereby is directed to cause such notice and sample ballot to be published.

**Section 4.** The form of ballot and form of notice of the Election shall be substantially in the form submitted to this meeting, with such changes as determined appropriate by the City Clerk or Election Commissioner, a copy of which forms shall be made a part of the minutes. The City Clerk is hereby authorized and directed, in coordination with the Election Commissioner conducting the Election, to arrange for the publication of notices, printing of the necessary ballots for the Election and to do all other things and take all other action appropriate or necessary in order to cause said proposition to be submitted to the qualified electors of the City as above provided.

PASSED AND APPROVED THIS \_\_\_\_ DAY OF JUNE, 2024.

CITY OF GRAND ISLAND, NEBRASKA

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Mayor

ATTEST:

\_\_\_\_\_  
City Clerk