

By Jan Schultz The Imperial Republican

December's busy shopping season may have been a contributor to Imperial's highest ever city sales tax revenue.

While it's just about \$60 higher, December 2013 saw city sales tax revenue of \$46,559.94, beating out the December 2012 total of \$46,500.46.

December's report from the Nebraska Department of Revenue closed out a good fourth quarter for city sales tax.

The allocation to the city for October was \$42,095.88 and November's totalled \$32,818.99 for a fourth quarter total of \$121,474.81.

Jason Tuller, Imperial's community development director, said it was good to see the high figure for December, indicating local residents are doing business at home.

"Yes, it has a lot to do with shopping at home and the opportunity to buy things here instead of going out of town," Tuller said.

He credited the city's collaboration with the Chamber of Commerce on the "Shop Imperial" campaign last year that encouraged shopping and doing business locally.

When each month's funds are received, the city sales tax that had been paid on vehicles is moved to another account for use in the city street department fund as required by law.

For December, the city sales tax captured from vehicle sales was \$3,563.54.

What is left is split 50/50 between economic development and community development funds used for projects approved by the city council.

Recommendation for spending from the economic development funds comes to the council from a Citizens Advisory Committee, but must have final council approval.

Tuller noted that sales tax revenues from that fund are currently helping four to five local business with loans, as well as another loan to Dana Point Development for the 10 rentals being built in the Cornerstone property.

The economic development sales tax dollars will also be used to make bond payments on the East 2nd Street improvements made in Cornerstone the past year.

Tuller said the Citizens Advisory Committee just voted this week, as well, to recommend bonding for East 3rd Street improvements, which will be taken to the city council for approval.

City sales tax funds from the community development half are paying off bonds for the swimming pool complex. Other projects funded include new soccer goals, playground equipment, parking improvements at the Manor and help with the bathroom construction in Campbell Park.

While the council alone directs spending of the community development funds, it often happens after requests from local groups or organizations. Use of all city sales tax funds must have a final council majority vote.

The city's one percent sales tax is added to the state's 5.5 percent on qualified purchases in the city limits for a total of a 6.5 percent sales tax here.

Imperial voters approved the city sales tax in November 2006. It went into effect the following April.