

**By Jan Schultz**

**The Imperial Republican**

Imperial's Shop at Home campaign for the holidays may have reaped some additional benefits. Besides benefiting the businesses themselves, shopping and purchases in Imperial in December 2012 brought in the biggest monthly city sales tax receipts ever since the city tax started nearly six years ago.

A total of \$46,500.46 was deposited in the city's account last Friday by the Nebraska Department of Revenue from December sales.

Highest per-month intake previously was in May 2012 with \$43,677.84 in receipts.

December marked the fifth month in 2012 that showed sales tax receipts above the \$40,000 level.

City Clerk/Administrator Jo Leyland was pleasantly surprised with the Department of Revenue report, and believes it likely had a lot to do with people shopping here for the holidays.

"It's great to know that people are trying to do their shopping here," she said.

For the last quarter of 2012 (October, November, December), a total of \$121,800.22 came into the city account from sales tax.

Figures in the accompanying chart also include the city sales tax receipts specifically from motor vehicle registrations those months.

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

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

Recommendation for spending from the economic development funds comes to the council from a Citizens Advisory Committee, while the council directs spending of the community development side of the funds, often from requests of local groups or organizations. Use of all city sales tax funds must have a council majority vote.

The city's proceeds come from the one percent sales tax added to the state's 5.5 percent on qualified purchases in the city limits.

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

### **Monthly sales tax proceeds**

April-07 \$20,199.40

May-07 23,956.01

June-07 28,766.35

July-07 27,100.34

August-07 28,885.17

September-07 26,237.63

October-07 27,883.12

November-07 22,397.37

December-07 27,298.21

January-08 34,906.03

## December is biggest month ever in city sales tax receipts

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February-08 26,144.16  
March-08 28,637.64  
April-08 34,977.58  
May-08 30,634.26  
June-08 36,651.61  
July-08 38,195.20  
August-08 32,126.00  
September-08 30,490.55  
October-08 32,342.49  
November-08 26,366.88  
December-08 35,016.90  
January-09 29,044.90  
February-09 25,195.74  
March-09 33,342.07  
April-09 33,592.04  
May-09 30,683.84  
June-09 32,328.75  
July-09 37,523.73  
August-09 30,594.25  
September-09 36,054.68  
October-09 25,067.08  
November-09 32,051.09  
December-09 36,642.17  
January-10 29,603.94  
February-10 26,157.90  
March-10 31,562.61  
April-10 30,727.01  
May-10 32,177.49  
June-10 35,586.98  
July-10 33,415.99  
August-10 31,243.80  
September-10 32,630.77  
October-10 31,570.54  
November-10 29,601.65  
December-10 31,062.24  
January-11 34,514.05  
February-11 27,366.91  
March-11 31,832.32  
April-11 37,488.89  
May-11 32,396.33  
June-11 37,406.49  
July-11 37,436.91  
August-11 42,659.71  
September-11 42,293.04  
October-11 35,120.16  
November-11 31,892.41

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December-11	43,141.72
January-12	33,545.20
February-12	31,987.59
March-12	41,719.67
April-12	38,158.43
May-12	43,677.84
June-12	42,148.23
July-12	36,620.24
August-12	40,484.18
September-12	31,887.53
October-12	39,609.78
November-12	35,689.88
December-12	46,500.46