

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
AUGUST 6, 2025 AGENDA**

Subject:	Type:	Submitted By:
SUBMITTAL OF TURNBACK TAX APPLICATION	◆ RESOLUTION ORDINANCE RECEIVE/FILE	MEG HARRIS FINANCE DIRECTOR

SYNOPSIS

A resolution has been prepared authorizing the Mayor, City Administrator, Director of Administrative Services, and Finance Director (each, an “**Authorized Officer**”) to approve the form and contents of an application, and all materials submitted therewith (the “**Application**”) and to execute and submit the Application on behalf of the City in pursuance of the requirements of the Act to secure Turnback Tax for the City’s Parking Facilities.

FISCAL IMPACT

The city will receive a portion of the state sales tax collected in the designated area around The Astro up to the amount of the City’s investment in parking facilities.

RECOMMENDATION

Approval.

BACKGROUND

The Nebraska Legislature has enacted the Sports Arena Facility Financing Assistance Act, to promote the construction and development of certain types of facilities within the State of Nebraska, including publicly owned parking facilities near a privately owned concert venue like The Astro, which is a privately owned theater located in the City with an indoor seating capacity of 2,400 guests. As a result the Act qualifies the City for assistance from the state to pay the costs of “nearby parking facilities” constructed and owned by the City which are located within 700 yards of the Theater. Under the Act, the City may submit an application requesting the Turnback Tax to be used by the City to pay back amounts expended by the City, or borrowed by the City through one or more issues of bonds to be expended by the City, to acquire, construct, improve, or equip the Parking Facilities. If the application is approved, such Turnback Tax may be used by the City and applied to pay such Eligible Costs.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, AUTHORIZING SUBMITTAL OF AN APPLICATION TO THE STATE OF NEBRASKA FOR ASSISTANCE UNDER THE SPORTS ARENA FACILITY FINANCING ASSISTANCE ACT TO FUND PARKING FACILITIES NEAR ASTRO THEATER.

BE IT RESOLVED by the City Council of the City of La Vista, Nebraska:

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

- (a) The Nebraska Legislature has enacted the Sports Arena Facility Financing Assistance Act, Nebraska Revised Statutes §§ 13-3101 to 13-3110 (the “**Act**”), to promote the construction and development of certain types of facilities within the State of Nebraska, including publicly owned parking facilities near a privately owned concert venue like The Astro, which is a privately owned theater located in the City with an indoor seating capacity of 2,400 guests (the “**Concert Venue**”). Under Section 13-3102(9)(d), the Concert Venue qualifies as an “eligible sports arena facility” under the Act. As a result, Section 13-3103(3) of the Act qualifies the City for assistance from the state to pay the costs of “nearby parking facilities” constructed and owned by the City which are located within 700 yards of the Theater (the “**Parking Facilities**”).
- (b) The City is a city of the first class in the State of Nebraska, and the Act provides financial support to the City from the State of Nebraska in the form of the remittance of a portion of the State sales tax collected on certain transactions in an area around the Concert Venue, subject to the limitations under the Act (the “**Turnback Tax**”).
- (c) Under the Act, the City may submit an application requesting the Turnback Tax to be used by the City to pay back amounts expended by the City, or borrowed by the City through one or more issues of bonds to be expended by the City, to acquire, construct, improve, or equip the Parking Facilities (the “**Eligible Costs**”) under the conditions of Sections 13-3103(4) of the Act. If the application is approved, such Turnback Tax may be used by the City and applied to pay such Eligible Costs as permitted by Section 13-3103(4).
- (d) A building permit was issued for the construction of the Astro Theater, and the City has constructed and expects to construct Parking Facilities near the Astro Theater in order to provide adequate parking for the efficient and productive operation of the Astro Theater to promote increased visitors to the City and the State. The City constructed and will construct the Parking Facilities in anticipation of assistance from the State through the Turnback Tax in order to benefit the State through increased tourism and visitors.
- (e) It is advisable and appropriate for the City to authorize the submission of an application for assistance under the Act by officers of the City to pay the costs of the Parking Facilities.

Section 2. The City shall apply for assistance under the Act for Turnback Tax to pay for the Parking Facilities. The City hereby authorizes the Mayor, City Administrator, Director of

Administrative Services, and Finance Director (each, an “**Authorized Officer**”) to approve the form and contents of an application, and all materials submitted therewith (the “**Application**”) and to execute and submit the Application on behalf of the City in pursuance of the requirements of the Act to secure Turnback Tax for the City’s Parking Facilities.

Section 3. Upon approval of the Application from the Sports Arena Facilities Financing Assistance Board under the Act (the “**Board**”), and upon receipt of such Turnback Tax, the City may use the Turnback Tax to pay the costs of the Parking Facilities expended by the City and for other permitted purposes under the Act.

Section 4. The Authorized Officers are hereby authorized to do all things and execute all documents as may by them be deemed necessary and proper to complete and submit the Application and the actions contemplated by this Resolution.

PASSED AND APPROVED THIS 6TH DAY OF AUGUST 2025.

CITY OF LA VISTA

ATTEST:

Douglas Kindig, Mayor

Rachel D. Carl, CMC
City Clerk