

By Russ Pankonin

The Imperial Republican

While the occupation tax in LB 701 recently passed its first test at the district court level, it still faces a likely Nebraska Supreme Court test.

Should the occupation tax be struck down by the high court, that would leave natural resources districts (NRDs) in the Republican River Basin without any funding options to stay in compact compliance with Kansas.

With that in mind, board members of the Upper Republican NRD continue moving forward with an alternative funding method known as an Improvement Project Area (IPA).

Manager Jasper Fanning told the board during their April meeting the way funds are raised through an IPA resembles an occupation tax.

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