

CITY OF LISBON
LISBON VISITORS AND EVENTS BUREAU (LV&EB)
GENERAL POLICY GUIDANCE

Adopted by Lisbon City Council
Date: March ____, 2026

GENERAL PURPOSE:

On July 5, 2005, in Ordinance No. 2005-2 the City enacted the City Lodging & Restaurant Tax, which name was later changed to Lisbon Visitors and Events Bureau. The tax imposed a one percent tax upon the gross receipts of retailers on the leasing or renting of hotel, motel, or tourist court accommodations with the City for periods of less than thirty consecutive calendar days (or one month) and upon the gross receipts of a restaurant from any sales of prepared food or beverages, not including alcoholic beverages for consumption off the premises were purchased, which are subject to state sales taxes.

LV&EB's purpose is to serve as an advisory committee to the city governing board in administering the proceeds from the taxes available to the City. The money in the fund must be used generally to promote and encourage tourism facilities, and no administrative fees will be awarded from these funds. The money requested for projects will be awarded for projects that will attract visitors to come to the city and use the travel and tourism facilities within the city. The money in the fund must be used generally for tourism or the purchase, equipping, improving, construction, maintenance, repair, and acquisition of buildings or property consistent with visitor attractions or promotion. After the funding has been awarded, invoices must be provided to the City to receive the funding. The committee shall consist of five members whose appointment must be ratified by the governing body of the City. One of the five committee members must be a member of the Lisbon City Council. These appointees shall serve without compensation, except for reimbursement for necessary expenses. The terms were originally set by North Dakota 40-57.3-02 of the North Dakota Century Code for terms of four years.

In 1994 the voters of the City of Lisbon approved home rule authority for the city of Lisbon. Part of the Home Rule Charter (in Article 3 subsection 4) allows the City to provide for the terms of City committees.

The City has voted to not impose terms for the Lisbon Visitors and Event Bureau's board. Should any of the committee members wish to go off the committee, that person's replacement must be approved by the City Council at their regular scheduled meeting.