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knowingly, and voluntarily admits that he does not contest the allegations being made against him. The court accepts respondent's voluntary surrender of his license to practice law, finds that respondent should be disbarred, and hereby orders him disbarred from the practice of law in the State of Nebraska, effective immediately. In view of the acceptance of respondent's voluntary surrender, the motion for reciprocal discipline and the application for temporary suspension are denied as moot. Respondent shall forthwith comply with all terms of Neb. Ct. R. § 3-316 of the disciplinary rules, and upon failure to do so, he shall be subject to punishment for contempt of this court. Accordingly, respondent is directed to pay costs and expenses in accordance with Neb. Rev. Stat. §§ 7-114 and 7-115 (Reissue 2007) and Neb. Ct. R. §§ 3-310(P) and 3-323 of the disciplinary rules within 60 days after an order imposing costs and expenses, if any, is entered by the court.

JUDGMENT OF DISBARMENT.

IN RE INTEREST OF DAVID M. ET AL., CHILDREN UNDER 18 YEARS OF AGE.
STATE OF NEBRASKA, APPELLEE, V. HERENDIRA H., APPELLEE, MADISON COUNTY, NEBRASKA, INTERVENOR-APPELLANT, AND KATE M. JORGENSEN, INTERVENOR-APPELLEE.

814 N.W.2d 371

Filed May 18, 2012. No. S-10-968.

Petition for further review from the Court of Appeals, IRWIN, CASSEL, and PIRTLE, Judges, on appeal thereto from the County Court for Madison County, DONNA F. TAYLOR, Judge. Judgment of Court of Appeals affirmed.

Joseph M. Smith, Madison County Attorney, and Gail E. Collins for intervenor-appellant.

Harry A. Moore for intervenor-appellee.

WRIGHT, CONNOLLY, STEPHAN, MCCORMACK and MILLER-LERMAN, JJ.

PER CURIAM.

Having reviewed the briefs and record and having heard oral argument, we conclude on further review that the decision of the Nebraska Court of Appeals in *In re Interest of David M. et al.*, 19 Neb. App. 399, 808 N.W.2d 357 (2012), is correct, and accordingly, we affirm the decision of the Nebraska Court of Appeals that reversed and remanded the ruling of the county court.

AFFIRMED.

HEAVICAN, C.J., not participating.

ANTHONY, INC., A NEBRASKA CORPORATION, ET AL., APPELLANTS, V. CITY OF OMAHA, A NEBRASKA MUNICIPAL CORPORATION, APPELLEE.

813 N.W.2d 467

Filed May 18, 2012. No. S-11-421.

1. **Constitutional Law: Ordinances: Appeal and Error.** The constitutionality of an ordinance presents a question of law, in which an appellate court is obligated to reach a conclusion independent of the decision reached by the trial court.
2. **Administrative Law: Statutes: Appeal and Error.** The interpretation of statutes and regulations presents questions of law, in connection with which an appellate court has an obligation to reach an independent conclusion irrespective of the decision made by the court below.
3. **Municipal Corporations: Taxation: Statutes.** Municipal corporations have no power to impose taxes except such as is expressly conferred by or necessarily implied from statute.
4. **Taxation: Words and Phrases.** An occupation tax is a tax upon the privilege of doing business in a particular jurisdiction or upon the act of exercising, undertaking, or operating a given occupation, trade, or profession.
5. ____: ____. A sales tax is a tax upon the sale, lease, rental, use, storage, distribution, or other consumption of all tangible personal property in the chain of commerce.
6. **Taxation: Proof.** The legal incidence test requires a determination of who the law declares has the ultimate burden of the tax.
7. **Taxation.** The legal incidence of a sales tax falls upon the purchaser, because it is a tax upon the privilege of buying tangible personal property.
8. ____. The legal incidence of an occupation tax falls upon the retailer, because it is a tax upon the act or privilege of engaging in business activities.