

Chapter 10

BUSINESS REGULATIONS

Article 5. Occupation Taxes

§10-500 LEVIES AUTHORIZED.

(A) The Village shall have power to raise revenue by levying and collecting a license tax on any occupation or business within the limits of the Village and regulate the same by ordinance. The occupation tax shall be imposed in the manner provided in section 18-1208 RS Neb., except that section 18-1208 RS Neb. does not apply to an occupation tax subject to section 86-704 RS Neb. All such taxes shall be uniform in respect to the classes upon which they are imposed. All scientific and literary lectures and entertainments shall be exempt from such taxation, as well as concerts and other musical entertainments given exclusively by the citizens of the Village. (Ref. 17-525 RS Neb.)

(B) The Village Board shall have authority, by ordinance, to impose an occupation tax of not more than five dollars (\$5.00) per annum on each fire insurance corporation, company, or association, doing business in the Village, for the use, support, and benefit of volunteer fire departments, regularly organized under the laws of the state regulating the same. The Village Clerk shall collect with diligence the occupation tax so imposed. Upon the receipt of the tax, the Clerk shall pay over the proceeds thereof to the Village Treasurer who shall credit the same to a fund to be known as special occupation tax fund for benefit of the Volunteer Fire Department. Upon proper claim filed by the Chief of the Fire Department and allowed by the Village, Board, the Treasurer shall pay over the proceeds of the tax in the fund from time to time for the use of the Fire Department, as hereinbefore provided. (Ref. 35-106 RS Neb.)

(C) Notwithstanding any ordinance or charter power to the contrary, the Village shall not impose an occupation tax on the business of any person, firm, or corporation licensed under the Nebraska Liquor Control Act and doing business within the corporate limits of the Village in any sum which exceeds two (2) times the amount of the license fee required to be paid under the Act to obtain such license. (Ref. 53-132 RS Neb.)(Ord. No. 631, 5/12/14)

Statutory Reference:

Occupation taxes generating more than \$300,00; imposition or increase; election required, see section 18-1208 RS Neb.

§10-501 OCCUPATION TAX; AMOUNTS. For the purpose of raising revenue, an occupation tax is hereby levied on the following businesses:

Retail Liquor Licenses

Class A – On-Sale Beer only	\$50.00/year
Class B – Off-Sale Beer only	\$50.00/year
Class C – On and Off-Sale Alcoholic Liquors Catering.....	\$200.00/year
Class D – Off-Sale Alcoholic Liquors and Beer	\$150.00/year
Class I – On-Sale Alcoholic Liquors	\$150.00/year
Juke Box	\$5.00/year
Pinball	\$10.00/year

Card Playing	\$10.00/year
Pool Table	\$7.50/year
Video Game.....	\$5.00/year
Bowling, per lane	\$1.50/quarter

(Ref. 17-RS Neb.)(Ord. No. 93, 11/2/84)(Amended by Ord. Nos. 123; 11/25/58; 130, 12/6/60; 226, 6/11/85; 268, 11/13/90;307, 1/11/94; 547, 1/11/05)

§10-502 OCCUPATION TAX; COLLECTION DATE. All occupation taxes shall be due, and payable on the first (1st) day of May of each year, except in the event that the said tax is levied daily, and upon the payment thereof by any person or persons to the Municipal Clerk, the said Clerk shall give a receipt, properly dated, and specifying the person paying the said tax, and the amount paid; provided, occupation taxes collected from Class C liquor licensees shall be due and payable on the first (1st) day of November. The revenue collected shall then be immediately deposited into the General Fund by the Municipal Treasurer. The Municipal Treasurer shall keep an accurate account of all revenue turned over to him. All forms, and receipts herein mentioned shall be issued in duplicate. One (1) copy shall then be kept by each party in the transaction. *(Ref. 17-525 RS Neb.)*

§10-503 OCCUPATION TAX; CERTIFICATES. The receipt issued after the payment of any occupation tax shall be the Occupation Tax Certificate. The said certificate shall specify the amount of the tax and the name of the person, and business that paid the said tax. The Occupation Tax Certificate shall then be displayed in a prominent places or carried in such a way as to be easily accessible, while business is being conducted. *(Ref. 17-525 RS Neb.)*

§10-504 OCCUPATION TAX; FAILURE TO PAY. If any person, company, or corporation fails, or neglects to pay the occupation taxes as provided herein on the day it becomes due, and payable, the Municipality shall then proceed by civil suit to collect the amount due. All delinquent taxes shall bear interest at the rate of one percent (1%) per month until paid. *(Ref. 17-525 RS Neb.)*