

CHAPTER 10
BUSINESS REGULATIONS
Article 9 Occupation Taxes

§10-901 OCCUPATION TAX; POWER TO LEVY; IN ADDITION TO; CUMULATIVE.

- (1) An excise, license, privilege, or occupation tax may be levied on and collected from any person, partnership, limited liability company, corporation, association, or other business entity that resides, operates, or conducts business within the corporate limits of the City.
- (2) The levy of any tax imposed by this article is in addition to all other fees, taxes, excises, and licenses levied and imposed under any federal, state, or local law or under any contract or other legal instrument. Payment of any tax imposed by this article shall not relieve the person or entity paying the same from payment of any other fee or tax now or hereafter imposed by federal, state, or local law or by any contract or other legal instrument.
- (3) All excise, license, privilege, or occupation taxes imposed by this article shall be cumulative except where otherwise specifically provided.

(Ord. 1961 (2015), Ord. 2094 (2019))

§10-902 OCCUPATION TAX; GENERAL COLLECTION DATE; RECORDS.

- (1) Except as otherwise specifically provided, all occupation taxes imposed by this article shall be due and payable on the last day of September of each year. Upon collection, the tax revenue shall immediately be deposited into the general fund by the Finance Department.
- (2) The Finance Department shall keep an accurate account of all tax revenue received and, if the annual revenue raised by an occupation tax is more than seven hundred thousand dollars, shall produce an annual report on the collection and use of such occupation taxes that shall include, but not be limited to:
 - (a) A list of all such occupation taxes collected by the City;
 - (b) The amount generated annually by each such occupation tax;
 - (c) Which funds the revenue generated by each such occupation tax are deposited into;
 - (d) Whether any such occupation tax is dedicated for a specific purpose, and if so, the amount dedicated for such purpose; and,
 - (e) The scheduled or projected termination date, if any, of each such occupation tax.

(Ord. 2094 (2019))

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§10-903 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 place, or carried in such a way as to be easily accessible, while business is being conducted.

§10-904 OCCUPATION TAX; FAILURE TO PAY.

If any person or entity fails or neglects to pay an occupation tax as provided in this article on the day it becomes due and payable, the City Attorney shall be authorized to initiate any legal action to collect the amount due. All delinquent taxes shall bear simple interest at the rate of fourteen percent (14%) per annum until paid.

(Ord. 2094 (2019))

§10-905 OCCUPATION TAX; VERIFICATION STATEMENT.

Where the occupation tax imposed is based upon gross receipts, the person or entity subject to the tax imposed shall file with the Finance Department, on or before the date said tax is due and payable, a verification statement covering each tax period. Said statement shall show the gross receipts derived from the business for which said tax is levied as set forth in this article.

(Ord. 2094 (2019))

§10-906 OCCUPATION TAX; INSPECTIONS.

Duly authorized representatives of the City may upon request and during business hours inspect the books and records of any company whose occupation tax is based upon gross receipts for the purpose of verifying such statement or statements filed with the City Clerk-Treasurer.

§10-907 OCCUPATION TAX; ALCOHOL AND LIQUOR.

- (1) Any person, partnership, limited liability company, corporation, association, or other business entity that obtains or renews a license issued by the Nebraska Liquor Control Commission shall pay an occupation tax in the amount of two times the amount of the license fee required to be paid under the Nebraska Liquor Control Act to obtain or renew such license, except as otherwise provided for by law.
- (2) The tax levied and imposed by this section shall be due and payable at the same time the fee to obtain or renew a license is due and payable.

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(Ord. 2094 (2019))

§10-908 OCCUPATION TAX; FIREWORKS.

- (1) Any person, partnership, limited liability company, corporation, association, or other business entity that sells fireworks at retail shall pay an occupation tax in the amount of two hundred fifty dollars (\$250.00).
- (2) The tax levied and imposed by this section shall be due and payable at the same time the fee to obtain a license is due and payable.

(Ord. 2094 (2019))

§10-909 OCCUPATION TAX; HOTELS AND LODGING.

- (1) Any person, partnership, limited liability company, corporation, association, or other business entity engaged in the business of operating a hotel within the City for any period of time during a calendar month shall pay an occupation tax in the amount of five percent (5%) of all gross receipts for each calendar month derived from the rental of rooms and any supplementary services provided by a hotel in the City.
 - (a) Hotel means any commercial, nonprofit, or state-owned facility in which the public may, for consideration, obtain sleeping accommodations in any space ordinarily used for such accommodations. The term shall include, but not be limited to: hotels, motels, inns, tourist hotels, bed and breakfast establishments, lodging houses, and boarding houses. The term shall not include: hospitals, nursing homes, chronic care centers, or dormitories or facilities operated by an educational institution and regularly used to house students.
 - (b) Gross receipts means the total amount of consideration, donation, contributions, or monetary charges of any nature received for providing goods or services.
 - (c) Room means any space ordinarily used for sleeping accommodations for which any occupant has, for consideration, obtained the use or possession, or the right to use or possess, for any period of time.
 - (d) Supplementary services means any additional services, including, but not limited to, food and beverage services, provided by a hotel to customers.
- (2) The tax imposed by this section may be collected by the hotel operator from customers; however, the operator shall, at all times, remain liable for payment of all taxes imposed whether or not the taxes are actually collected from customers. If collected from customers, the tax may be shown as a separate itemized add-on to a

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customer's bill, receipt, or other invoice and shall be collectible at the time the services are furnished, regardless of when the charges are paid.

- (3) The tax imposed by this section shall be due and payable on the first day of each calendar month next succeeding the month during which the rooms and services were provided. All taxes not paid by the fifteenth (15th) day of the month in which they are due and payable shall be deemed to be delinquent.

(Ord. 2094 (2019))

§10-910 OCCUPATION TAX; TELEPHONE AND TELECOMMUNICATIONS.

- (1) Any person, partnership, limited liability company, corporation, association, or other business entity that provides telephone, telecommunications, wireless, and/or advanced telecommunications capability services shall pay an occupation tax in the amount of five percent (5%) of all gross receipts derived from business to, from, and within the City, except as otherwise provided for by law.
- (a) Advanced telecommunications capability service means high-speed, broadband telecommunications capability that enables users to originate and receive high-quality voice, data, graphics, and video communications using any technology.
 - (b) Telecommunications service means the transmission, between or among points specified by the user, of information of the user's choosing without a change in the form or content of the information as sent or received.
 - (c) Wireless service means any mobile service as defined in 47 U.S.C. 153 and 47 C.F.R. 27.4, any commercial mobile service as defined in 47 U.S.C. 332, or any commercial mobile radio service as defined in 47 C.F.R. 20.
- (2) The tax imposed by this section shall be due and payable semiannually, on or before March 31 of each year for the preceding six (6) month period and on or before September 30 of each year for the preceding six (6) month period.

(Ord. 2094 (2019))