

BUSINESS REGULATIONS
Article 9. Occupation Taxes

§10-901 OCCUPATION TAX; AMOUNTS.

Alcoholic Beverages

Class A - Retailer of Beer only, for
consumption on the premises,
per year-----\$100.00

Class I - Retailer of Alcoholic Liquor,
on the premises, per year-----\$250.00

Class B - Retailer of Beer only, for
consumption off the premises,
per year-----\$100.00

Class C - Retailer of Alcoholic Liquors,
including Beer, for consumption
on and off the premises, per year-----\$300.00

Class D - Retailer of Alcoholic Liquors,
including Beer, for consumption
off the premises, per year-----\$200.00

Class NI - Non-beverage user's License,
per year -----\$ 5.00

Fire Insurance Companies, per year-----\$ 5.00

Retail of fireworks as authorized
by Section 6-335 of the City Code-----\$250.00

Telephone Company, one and one half per cent (1½%) of annual
gross revenues derived from intrastate business to, from, and
within City. (Ord. 1961, 11/3/15)

§10-902 OCCUPATION TAX; COLLECTION DATE. All occupation taxes
shall be due, and payable on the first (1st) day of September 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

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account of all revenue turned over to him. All forms, and receipted herein shall be issued in duplicate. One (1) copy shall then be kept by each party in the transactions. Further provided that occupation taxes collected from telephone companies shall be due and payable semiannually, on or before May 31 of each year for the preceding six (6) month period ending April 30 and on or before November 30 of each year for the preceding six (6) month period ending October 31. 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. 16-205 RS Neb.)

§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. (Ref. 16-205 RS Neb.)

§10-904 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. 16-205 RS Neb.)

§10-905 OCCUPATION TAX; VERIFICATION STATEMENT. Where the occupation tax imposed is based upon gross receipts, the company subject to the tax imposed shall file with the City Clerk-Treasurer on or before the date said tax is payable a verified 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 section 10-901 of the City Code.

§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.