

Title XVII Chapter 110 Business Licensing

Occupation Taxes

170.110.01 Occupation Taxes; Amounts; Collection Date

For the purpose of raising revenue an occupation tax is hereby levied on the following businesses:

Alcoholic Beverages

Class B \$50

Class C \$300

Provided, that such occupation taxes shall not apply to a licensee which is a nonprofit corporation as defined in section 53-103 RS Neb, and is a holder of a license issued under the provisions of subdivision (5)C of Section 53-124 RS Neb.

All occupation taxes shall be due and payable at the time of liquor license renewal. In the first year the license is issued, the occupation tax as set forth above shall be prorated on a monthly basis from the date the license is issued to the end of the first license year.

The revenue shall be deposited in 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.