

TITLE XI: BUSINESS REGULATIONS

Chapter

- 110. BUSINESS LICENSING**
- 111. ALCOHOLIC BEVERAGES**
- 112. TOBACCO AND CIGARETTES**
- 113. SALES AND ADVERTISING**

CHAPTER 110: BUSINESS LICENSING

Section

Occupation Taxes

- 110.01 Levies authorized
- 110.02 Collection dates
- 110.03 Certificates
- 110.04 Failure to pay

OCCUPATION TAXES

§ 110.01 LEVIES AUTHORIZED.

(A) (1) The city shall have the power to raise revenue by levying and collecting a license tax on any occupation or business within the limits of the city and regulate such occupation or business by ordinance. Any occupation tax imposed pursuant to this section shall make a reasonable classification of businesses, users of space, or kinds of transactions for the purpose of imposing such tax, except that no occupation tax shall be imposed on any transaction which is subject to tax under Neb. RS 53-160, 66-489, 66-489.02, 66-4,140, 66-4,145, 66-4,146, 77-2602, or 77-4008, or which is exempt from tax under Neb. RS 77-2704.24.

(2) The occupation tax shall be imposed in the manner provided in Neb. RS 18-1208, except that Neb. RS 18-1208 does not apply to an occupation tax subject to Neb. RS 86-704. 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 city.
(Neb. RS 17-525)

(B) (1) The City Council shall have the authority, by ordinance, to impose an occupation tax of not more than \$5 per annum on each fire insurance corporation, company, or association doing business in the city for the use, the support, and the benefit of volunteer fire departments regularly organized

under the laws of the state regulating the same. The City Clerk shall collect with diligence the occupation tax so imposed.

(2) Upon the receipt of the tax, the Clerk shall pay over the proceeds thereof to the City Treasurer, who shall credit the same to a fund to be known as the Special Occupation Tax Fund for the benefit of the volunteer Fire Department. Upon proper claim filed by the Chief of the Fire Department and allowed by the City Council, 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.

(Neb. RS 35-106)

(C) Notwithstanding any ordinance or charter power to the contrary, the city shall not impose an occupation tax on the business of any person, firm, or corporation licensed under the State Liquor Control Act, Neb. RS 53-101 et seq., and doing business within the corporate limits of the city in any sum which exceeds two times the amount of the license fee required to be paid under the Act to obtain such license.

(Neb. RS 53-132)

Statutory reference:

Occupation taxes generating more than \$300,000; imposition or increase; election required, see Neb. RS 18-1208

§ 110.02 COLLECTION DATES.

Unless provided otherwise or levied daily, any occupation taxes imposed by the City Council shall be due and payable on May 1 of each year, except that any occupation taxes collected from Class C liquor licensees shall be due and payable on November 1 of each year. Upon payment of an occupation tax by any person to the City Clerk, the Clerk shall give a receipt, properly dated, specifying the person paying the tax and the amount paid. Any revenue collected shall be deposited into the General Fund by the City Treasurer except as otherwise specifically provided. The Treasurer shall keep an accurate account of all revenue turned over to him or her. All forms and receipts herein mentioned shall be issued in duplicate. One copy shall then be kept by each party in the transaction.

Statutory reference:

Occupation tax; power to levy; exceptions, see Neb. RS 17-525

§ 110.03 CERTIFICATES.

The receipt issued after the payment of any occupation tax shall be the occupation tax certificate. The certificate shall specify the amount of the tax and the name of the person and business that paid the 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.

§ 110.04 FAILURE TO PAY.

If any person, company, or corporation fails or neglects to pay the occupation taxes as provided in this chapter on the day they become due and payable, the city shall then proceed by civil suit to collect the amount due. All delinquent taxes shall bear interest at the rate of 1% per month until paid.

