

## CHAPTER 10

### BUSINESS REGULATIONS

#### ARTICLE 8. OCCUPATION TAXES

**10-801 OCCUPATION TAXES; AMOUNTS.** The Governing Body shall have the power to raise revenue by levying and collecting a license tax on any occupation or business within the limits of the municipality, and regulate the same. All such taxes shall be uniform in respect to the classes upon which they are imposed; provided, 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 municipality.

**10-802 OCCUPATION TAXES; DUE AND PAYABLE.** 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, unless another time is specifically provided 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 aid tax and the amount paid. 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.

**10-803 OCCUPATION TAXES; CERTIFICATES.** The receipt issued after the payment of the 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.

**10-804 OCCUPATION TAXES; 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.

**10-805 OCCUPATION TAXES; PRO RATA PAYMENT.** The amount of tax herein levied and imposed shall be for the period of one (1) year. No occupation tax in an amount less than the sum provided for a yearly period shall be accepted regardless of the time within the taxing period when such business is commenced.

**10-806 OCCUPATION TAXES; FIRE INSURANCE COMPANIES.** For the use, support, and maintenance of the Municipal Fire Department all revenue realized from the occupation tax on Fire Insurance Companies shall be transferred to the Fire Department Fund. (Ref. 35-106 RS Neb.)

**10-807 OCCUPATION TAXES; AMOUNTS.** For the purpose of raising revenue an Occupation Tax is hereby levied on the following businesses;

Peddlers, Hawkers and Transient Salesmen,

	Per person, per day	\$ 10
	Per person, per year	\$ 100
Class A	Retailer of beer only for consumption on the premises, regardless of Alcoholic Content. Per Year	\$100
Class B	Retailer of beer only for consumption off the premises regardless of alcoholic content. Per year	\$ 100
Class C	Retailer of beer, wine and distilled spirits for consumption on or off the premises. Per year	\$ 300
Class D	Retailer of beer, wine and distilled sprits for consumption off the premises. Per year	\$ 200
Class I	Retailer of beer, wine and distilled sprits for consumption on the premises. Per year	\$ 250.00