

ORDINANCE NO. 494

AN ORDINANCE AMENDING SECTION 10-501 AND REPEALING SECTION 10-502 OF THE GOTHENBURG MUNICIPAL CODE, ORDINANCE NO. 274; PROVIDING FOR THE ASSESSMENT AND COLLECTION OF OCCUPATION TAXES; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF GOTHENBURG, DAWSON COUNTY, NEBRASKA AS FOLLOWS:

Section 1. Copies of Section 10-501 and Section 10-502 of the Gothenburg Municipal Code, Ordinance No. 274 are attached hereto and incorporated herein by this reference as though fully set forth.

Section 2. Section 10-501 of the Gothenburg Municipal Code, Ordinance No. 274 is hereby amended to read as follows:

§10-501 OCCUPATION TAX; AMOUNTS. For the purpose of raising revenue an occupation tax is hereby levied on the following businesses:

Peddlers, Hawkers, and Transient Salesman,  
per person, per day..... \$25.00  
per person, per year..... \$100.00

*Street* Retailer of beer only for consumption on the premises,  
regardless of alcoholic content,  
per year..... \$50.00

*Street* Retailer of beer only for consumption off the premises,  
regardless of alcoholic content,  
per year..... \$25.00

Retailer of beer for consumption on the premises and sale of beer in the original package for consumption off the premises,  
per year..... \$150.00

*Street* Retailer of alcoholic liquors, including beer, regardless of alcoholic content, for consumption off the premises, sales in the original packages only,  
per year..... \$150.00

Owner of bottle club license under the Nebraska Liquor Control Act,  
per year..... \$500.00

Section 3. Section 10-502 of the Gothenburg Municipal Code, Ordinance No. 274 is hereby repealed.

Section 4. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 5. This ordinance shall become effective from and after its passage, approval and publication, according to law.

DATED: Jan. 7, 1986

CITY OF GOTHENBURG, DAWSON COUNTY,  
NEBRASKA

BY Blaine Peterson  
Blaine Peterson, Mayor

ATTEST:

Connie Stull  
Connie Stull, City Clerk

APPROVED AS TO FORM:

Michael L. Bacon  
Michael L. Bacon, City Attorney

## Article 5. Occupation Taxes

§10-501 OCCUPATION TAX; AMOUNTS. For the purpose of raising revenue an occupation tax is hereby levied on the following businesses:

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

Peddlers, Hawkers and Transient Salesmen,  
per person, per day. . . . . 4.00  
per person, per year . . . . . 14.00

Retailer of beer for consumption on the premises and sale of beer in the original package for consumption off the premises, per year . . . . . 150.00

Retailer of alcoholic liquors, including beer, for consumption off the premises, sales in original package only, per year. . . 300.00

Retailer of alcoholic liquors, including beer, for consumption on the premises under a bottle club license, per year. . . . 500.00  
(Amended by Ord. No. 353, 12/19/78)

§10-502 OCCUPATION TAX; 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 appropriated to the Fire Department Fund. (Ref. 35-106 RS Neb.)

§10-503 OCCUPATION TAX; COLLECTION DATE. 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, 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