

ORDINANCE 853

AN ORDINANCE REPEALING ARTICLE 1, SECTIONS 10-101 THROUGH 10-124, INCLUSIVE OF CHAPTER 10 OF THE GOTHENBURG MUNICIPAL CODE, AND ADOPTING SECTIONS 111.01 THROUGH SECTION 111.54 IN PLACE THEREOF; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

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

Section 1. Sections 10-101 through Sections 10-124 of Chapter 10, Article 1 of the Gothenburg Municipal Code, copies of which are attached hereto as Exhibit #1, are hereby repealed.

Section 2. Sections 111.01 through Sections 111.54, as set forth on attached Exhibit #2 are hereby adopted and incorporated in the Gothenburg Municipal Code as Article 1, Chapter 10, thereof.

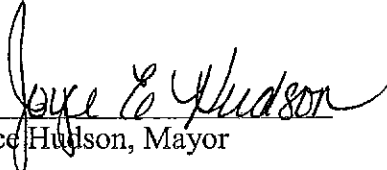
Section 3. The City Clerk is authorized and directed to renumber the sections adopted under Section 2 of this ordinance to make the same consistent with the Gothenburg Municipal Code Sections.

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 All ordinances and parts of ordinances in conflict herewith are hereby repealed.

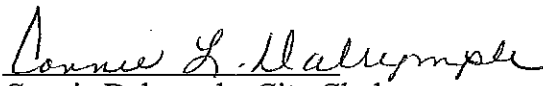
Section 5. This ordinance shall be published in pamphlet form and shall be effective upon such publication.

Passed and approved this <sup>2nd</sup> 5<sup>th</sup> day of <sup>Feb.</sup> January, 2010.

City of Gothenburg

  
Joyce Hudson, Mayor

Attest:

  
Connie Dalrymple, City Clerk

Approved as to form:



Michael L. Bacon, City Attorney.

**CHAPTER 110: GENERAL LICENSING PROVISIONS**

Section

- 110.01 Occupation tax levied
- 110.02 Collection date
- 110.03 Occupation tax certificate
  
- 110.99 Penalty

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**§ 110.01 OCCUPATION TAX LEVIED.**

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

<i>Class</i>	<i>Description</i>	<i>Tax Amount</i>
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 D	Retailer of alcoholic liquors, including beer, regardless of alcoholic content, for consumption off the premises, sales in the original packages only, per year	\$200
Class I	Owner of bottle club license under the state Liquor Control Act, per year	\$250

(B) In addition to the foregoing costs, the licensee shall reimburse the city for actual publication costs associated with licensing and relicensing.  
 (Prior Code, § 10-501) (Ord. 798, passed 10-4-2005)

**§ 110.02 COLLECTION DATE.**

All occupation taxes shall be due and payable on May 1 of each year, except in the event that the tax is levied daily, and upon the payment thereof by any person or persons to the City Clerk, the Clerk shall give a receipt, properly dated, and specifying the person paying the tax, and the amount paid;

provided, occupation taxes collected from Class C liquor licensees shall be due and payable on November 1. The revenue collected shall then be immediately deposited into the General Fund by the City Treasurer. The City 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.

(Neb. RS 17-525) (Prior Code, § 10-502)

#### **§ 110.03 OCCUPATION TAX CERTIFICATE.**

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 a way as to be easily accessible while business is being conducted.

(Neb. RS 17-525) (Prior Code, § 10-503)

#### **§ 110.99 PENALTY.**

(A) 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 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.

(Neb. RS 17-525) (Prior Code, § 10-504)

(B) Any person who shall violate or refuse to comply with the enforcement of any of the provisions of this chapter, set forth at full length herein or incorporated by reference, shall be deemed guilty of an offense, and upon conviction thereof, shall be fined not more than \$100 for each offense. A new violation shall be deemed to have been committed every 24 hours of the failure to comply.

(Prior Code, § 10-701)