

ORDINANCE NO. 857

AN ORDINANCE IMPOSING A BUSINESS OCCUPATION TAX ON BUSINESSES LOCATED IN LOTS 1 THROUGH 5, INCLUSIVE, TERRY'S BUSINESS PARK ADDITION TO THE CITY OF GOTHENBURG, DAWSON COUNTY, NEBRASKA FOR THE PURPOSE OF RETIRING A BOND ISSUED BY THE COMMUNITY REDEVELOPMENT AUTHORITY; ESTABLISHING REGULATIONS FOR ADMINISTRATION OF SAID TAX; REPEALING ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH AND PROVIDING AN EFFECTIVE DATE

Section 1. There is hereby adopted pursuant to the provisions of the Neb. RS 18-2142.02, as amended, a general business occupation tax on all businesses and users of space in Lots 1 through 5, inclusive, Terry's Business Park Addition to the City of Gothenburg, Dawson County, Nebraska on all sales and use transactions on and after September 1, 2010, of 1%, upon the same transactions on which the state of Nebraska is authorized to impose a tax pursuant to the provisions of Neb. RS 77-2701 to 77-2713 as the same may, from time to time, be amended. Said tax is in addition to all current sales and use taxes implemented by the City of Gothenburg.

Section 2. The tax imposed under Section 1 hereof shall terminate on the earlier of retirement of the bonds issued by the Gothenburg Community Redevelopment Authority, reciting that taxes pursuant to this ordinance have been pledged for payment of such bond or September 1, 2035.

Section 3. All persons or entities liable for payment of such tax shall remit all taxes collected for a calendar month to the Gothenburg City Treasurer no later than the 10th day of the succeeding month on such forms as the Gothenburg City Treasurer may require. Failure to file forms with the Gothenburg City Treasurer declaring liability for such tax shall subject the person or entity to a misdemeanor penalty of \$100. Every 24 hour period that passes without filing the requisite form shall constitute a separate offense. Failure to pay the tax when due shall subject the person or entity to a misdemeanor penalty of \$100. Every 24 hour period that passes without paying the requisite amount shall constitute a separate offense.

Section 4. Every seller, every retailer, and every person storing, using, or otherwise consuming in this state property purchased from a retailer shall keep such records, receipts, invoices, and other pertinent papers in such form as the City Treasurer may reasonably require. Every such seller, retailer, or person shall keep such records for not less than three years from the making of such records unless the City Treasurer in writing sooner authorized their destruction. At the request of the City Treasurer, the holder of the records shall produce such records for examination and audit by the City Treasurer. Failure to provide such records shall subject the holder of such records to a misdemeanor penalty of \$100 for each day that the holder fails to deliver such records.

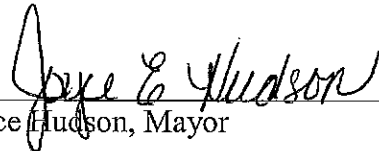
Section 5. The proceeds of the tax imposed in Section 1 hereof shall be allocated to and, when collected, paid into a special fund of the Gothenburg Community Redevelopment Authority to be used solely to pay the principal of, the interest on, and any premiums due in connection with the bonds of such authority for financing or refinancing, in whole or in part, a redevelopment project.

Section 6. All ordinances and parts of ordinances in conflict herewith are hereby repealed.

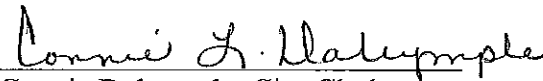
Section 7. This ordinance shall become effective upon its passage and publication according to law.

Passed this 17<sup>th</sup> day of August 2010

City of Gothenburg, Dawson County  
Nebraska

  
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Joyce Hudson, Mayor

Attest:

  
\_\_\_\_\_  
Connie Dalrymple, City Clerk

Approved as to Form:

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Michael L. Bacon, City Attorney