

ORDINANCE NO. 908

AN ORDINANCE RELATING TO REVENUE AND TAXATION; TO CHANGE PROVISIONS REGARDING OCCUPATION TAXES IMPOSED BY THE CITY; TO HARMONIZE WITH STATE LAW; TO REPEAL CONFLICTING ORDINANCES AND SECTIONS; AND TO PROVIDE AN EFFECTIVE DATE.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF GOTHENBURG, NEBRASKA:

Section 1. The following provision is hereby adopted as Section 33.04 to Chapter 33, Title III of the Code of Ordinances:

LEVIES AUTHORIZED.

(A) The city shall have power to raise revenue by levying and collecting a license tax on any occupation or business within the limits of the city and regulate the same 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 purposes 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, 664,140, 66-4,145, 664,146, 77-2602, or 77-4008 or which is exempt from tax under Neb. RS 77-2704.24. 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) The City Council shall have 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, support, and 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. 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 special occupation tax fund for 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 Nebraska Liquor Control Act 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

Section 2. Any other ordinance or code section passed and approved prior to passage, approval, and publication or posting of this ordinance and in conflict with its provisions is repealed.

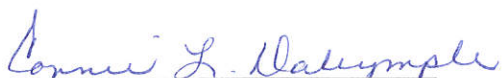
Section 3. This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

Passed and approved this 17th day of March, 2015



Joyce Hudson, Mayor

(SEAL)



Connie Dalrymple, City Clerk