

*repealed @ 12/7/2010*

*meeting*

**ORDINANCE NO. 10-718**

AN ORDINANCE RELATING TO occupation taxes within the City of Friend; to amend or add certain occupations to those subject to occupation taxes; to define the term non-profit organization for purposes of occupation taxes; to provide for the time when such taxes are due and payable and the method of payment of taxes; to adopt additional and related provisions regarding the collection of occupation taxes and a method of calculating and verifying the amount and payment of the tax as well as adopting a penalty for the payment of such tax, to repeal all ordinances and sections in conflict herewith; and to provide an effective date.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF FRIEND, NEBRASKA:

Section 1: That Section 10-401 of the Municipal Code of the City of Friend, Nebraska is hereby amended to read as follows:

**10-401 OCCUPATION TAX: PURPOSE; AMOUNTS.** For the purpose of raising revenue there is hereby levied an occupation tax upon the occupations and businesses carried on within the corporate limits of the City of Friend, Nebraska as specified in this section. Every person, firm, association, partnership or corporation carrying on the occupation or business shall pay to the municipal clerk the sum specified as a tax upon their respective occupation or business. All money so collected shall be paid over by the clerk to the general fund of the municipality. The money shall be and remain under the control of the Mayor and the City Council for such use and purpose as other monies belonging to the City of Friend.

Sale of Alcoholic Beverages:

Alcoholic Beverages as authorized by Section 53-132(4) of the Nebraska Liquor Control Act, the occupation taxes for Liquor License Holders of the City of Friend, Nebraska will be two-times the amount of the license fees established by the Nebraska Liquor Control Commission. For new licenses that are applied for and received on dates other than the renewal dates, the fees will be prorated on a quarterly basis as outlined by the Nebraska Liquor Control Commission.

Sale of Fireworks:

- Local Non Profit Organizations..... \$100.00
- Retail Vendors.....\$500.00

Telephone Companies:

Four percent (4%) of annual gross revenues derived from mobile telecommunications services which shall mean a wireless communication service carried on between mobile stations or receivers and land stations, and by mobile stations communicating among themselves, and includes:

Both one-way and two-way wireless communications services; a mobile service which provides regularly interacting group of base, mobile, portable, and associated control and relay stations, whether on an individual, cooperative, or multiple basis for private one-way or two-way land mobile radio communications by eligible users over designated areas of operation; and any personal communications service.

Four percent (4%) of annual gross revenues derived from providing of internet service and intrastate calling services to and from and within the corporate limits of the City of Friend.

Natural Gas Companies:

Four percent (4%) of annual gross revenues derived by the grantee from sales of natural gas delivered within the City limits.

Cable TV Companies:

Five percent (5%) of annual gross revenues, due and payable on March 1 of each year for the previous calendar year.

Section 2: That Section 10-402 of the Municipal Code of the City of Friend, Nebraska is hereby amended to read as follows:

**10-402 OCCUPATION TAX: NONPROFIT ORGANIZATION; DEFINITION.** For the purpose of levy of an occupation tax as provided herein, a nonprofit corporation shall mean and be a non-profit corporation as defined by Chapter 53 of the Revised Statutes of the State of Nebraska 1943 as amended.

Section 3: That Section 10-403 of the Municipal Code of the City of Friend, Nebraska is hereby amended to read as follows:

**10-403 OCCUPATION TAX; COLLECTION DATE.** All occupation taxes shall be due, and payable on the first (1<sup>st</sup>) 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 liquor licensees shall be due and payable on the first (1<sup>st</sup>) day of November. Further provided that occupation taxes collected from telephone companies shall be due and payable semiannually, on or before May 31 of each year for the preceding six (6) month period ending April 30 and on or before November 30 of each year for the preceding six (6) month period ending October 31. 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 (1) copy shall then be kept by each party in the transaction

Section 4: That Section 10-404 of the Municipal Code of the City of Friend, Nebraska is hereby amended to read as follows:

**10-404 OCCUPATION TAX; CERTIFICATES.** The receipt issued after the payment of any 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.

Section 5: That Section 10-405 of the Municipal Code of the City of Friend, Nebraska is hereby created, to read as follows:

**10-405 OCCUPATION TAX; 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 (1%) percent per month until paid.

Section 6: That Section 10-406 of the Municipal Code of the City of Friend, Nebraska is hereby created, to read as follows:

**10-406 OCCUPATION TAX; VERIFICATION STATEMENT.** Where the occupation tax imposed is based upon gross receipts, the company subject to the tax imposed shall file with the City Clerk-Treasurer on or before the date said tax is payable a verified statement covering each tax period. Said statement shall show the gross receipts derived from the business for which said tax is levied as set forth herein.

Section 7: That Section 10-407 of the Municipal Code of the City of Friend, Nebraska is hereby created, to read as follows:

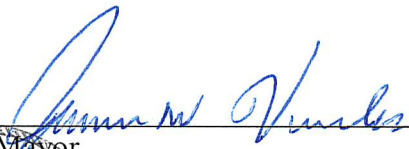
**10-407 OCCUPATION TAX; INSPECTIONS.** Duly authorized representatives of the City may upon request and during business hours inspect the books and records of any company whose occupation tax is based upon gross receipts for the purpose of verifying such statement or statements filed with the City Clerk-Treasurer.

Section 8: Any other ordinance or section passed and approved prior to the passage and approval of this ordinance and in conflict with its provisions is hereby repealed.

Section 9: This ordinance shall take effect and be in full force from and after its approval and publication or posting as required by law.

Adopted this 5<sup>th</sup> day of October, 2010.

CITY OF FRIEND, NEBRASKA

  
\_\_\_\_\_  
Mayor

Attest  
  
\_\_\_\_\_  
City Clerk/Treasurer

