

## ARTICLE III - OCCUPATION TAX

### SECTION 4-301: PURPOSE

For the purpose of raising revenue, there is hereby levied an occupation tax upon each and every occupation and business carried on within the corporate limits of this village as hereinafter specified and enumerated; and every person, firm, association or corporation carrying on the occupation or business herein specified within the limits of said village shall pay to the village treasury the sum hereinafter named as a tax upon such occupation or business. All money so collected shall be credited to the general fund of said village; the said money shall be and remain under the control of the Village Board for such use and purpose as other monies belonging to the general fund.

### SECTION 4-302: OCCUPATIONS ENUMERATED; AMOUNT OF TAX; EXEMPTION

There is hereby levied an occupation tax upon each and every occupation and business within the corporate limits of this village as hereinafter enumerated, in the several different amounts and upon the several respective occupations, professions and lines of business, as follows:

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

#### Alcoholic Beverages

Retailer of alcoholic liquors, including  
beer, for consumption on and off the  
premises, per year----- 100.00

Retailer of alcoholic liquors, including  
beer, for consumption off the  
premises (package sales), per year----- 100.00

### SECTION 4-303: FIRE INSURANCE COMPANIES

For the use, support and maintenance of the Village Fire Department, all revenue realized from the occupation tax on fire insurance companies shall be appropriated to the Special Occupation Tax Fund of the Volunteer Fire Department of the Village.

### SECTION 4-304: INTERSTATE OR GOVERNMENT BUSINESS

The license tax levied by this ordinance is not levied upon any business or occupation which is interstate or which is done or conducted by any department of the

government of the United States, the State of Nebraska, this village or the officers thereof, as such in the course of its or their official duties or by any county or subdivision of this state or its officers.

#### SECTION 4-305: WHEN DUE

On all occupations and businesses on which said tax is levied at a yearly rate, the year for such tax shall be deemed to begin the first day of May following; and said tax for the year shall be due and payable in advance on the first day of May of every year and thereafter shall be delinquent. On all occupations or businesses on which said tax is levied at a daily rate, the tax shall be due and payable in advance before the business begins, for the number of days for which the occupation or business is to be carried on within the taxing year. Occupation taxes collected from Class C liquor licensees shall be due and payable on the 1st day of November.

#### SECTION 4-306: DUTIES OF PARTIES LIABLE

It is hereby made the duty of each and every person, firm, association or corporation to pay the tax levied against him, her, them or it at the time the same becomes due as provided in the foregoing section.

#### SECTION 4-307: PAID TO TREASURER; NOT ASSIGNABLE

The tax herein levied shall be paid in cash to the village treasurer or other person designated by resolution of the chairman and Board who, upon the payment thereof, shall issue receipt therefor to the person, persons, partnership, firm or corporation paying the same, properly dated and specifying on behalf of whom and for what the sum is paid. The village treasurer's receipt shall be the warrant and proper authority of any person to carry on and conduct the business specified in said receipt and for which the money has been paid; provided, said receipt shall not be assignable.

#### SECTION 4-308: DAILY OR YEARLY PAYMENTS; NO REFUND

Every occupation tax levied at a daily or yearly rate must be paid in one payment, in advance, before the business is commenced, whether commenced at the beginning of the day or year or at any time thereafter. No person paying occupation tax shall be entitled to a refund of any part of the tax so paid.

#### SECTION 4-309: VIOLATION; PENALTY

Any person, firm, association or corporation who shall refuse or neglect to pay the occupation tax or taxes herein levied or who shall transact any such business or engage in any such occupation without having complied with the provisions of this article shall, upon conviction thereof, be fined in a sum not less than \$5.00

nor more than \$500.00 and assessed the court costs of prosecution; provided that every suit brought under this section shall be in the name of this village and may be commenced by a warrant and arrest of the person or persons against whom the suit is brought, or that suit may be commenced by a common summons; and provided further, whenever any of the above-enumerated businesses or occupations shall be conducted by an agent for a corporation or a non-resident, such agent shall be subject to arrest and punishment under the provisions of this section if his/her principal shall not have complied with the provisions of this ordinance.