

City of Scottsbluff, Nebraska

Monday, August 19, 2019

Regular Meeting

Item Reports7

Council to discuss and consider action on projects from increasing the anticipated revenue of the hotel occupation tax.

Staff Contact: Nathan Johnson, City Manager

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR AN INCREASED OCCUPATION TAX ON HOTEL ACCOMMODATIONS; REPEALING PRIOR SECTIONS LOCATED IN CHAPTER 6, ARTICLE 6 THE SCOTTSBLUFF MUNICIPAL CODE, PROVIDING PUBLICATION IN PAMPHLET FORM AND FOR AN EFFECTIVE DATE.

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

Section 1. Chapter 6, Article 6 of the Scottsbluff Municipal Code is amended by repealing the existing language and substituting the following language:

“6-6-18. Occupation Taxes.

The occupation tax referred to elsewhere in the municipal code shall be upon each of the following occupations and businesses (except as provided in such section) in amounts, respectively, as follows:

- A -

Alcohol, alcoholic liquors. Per year-	
Manufacture of alcohol and spirits	\$1,000.00
Catering Licensee	200.00
Manufacture of beer	500.00
Manufacture of wine	500.00
Alcoholic liquor (except beer) wholesaler	1,000.00
Beer wholesaler	250.00
A - retailer of beer only, for consumption on premises	200.00
B - retailer of beer only, for consumption off premises (sale in original packages only)	200.00
C - retailer of alcoholic liquors for consumption on premises and off premises (sale in original packages only), except nonprofit corporation which is a club	600.00
C - retailer of alcoholic liquors, including beer for consumption on the premises only, nonprofit corporation which is a club	150.00
D - retailer of alcoholic liquors, including beer, for consumption off premises (sale in original packages only)	400.00
I - retailer of alcoholic liquors, for consumption on premises only	500.00
Special Designated License, except for special designated license issued to a holder of a catering license ..	50.00 per day

Non-beverage User

Class 1	5.00
Class 2	25.00
Class 3	50.00
Class 4	100.00
Class 5	250.00

- B -

Billboard advertising, bill posting, thrust upon public view or attention from billboards located upon private property, or elsewhere, for pay or hire, by persons, firms or corporations -	
Per Year	\$ 25.00

- D -

Dog kennels	
Kennel authorized to keep less than five (5) dogs	
Per Year	25.00

Kennel authorized to keep five (5) dogs or more	
Per Year	50.00
	- F -
Fire insurance company or association	
Per Year	5.00
	- H -
Hawkers and peddlers	
Per Week	5.00
Per Year	25.00
Hotel Accommodations	8% of gross receipts as defined in Section 11-2-6
	- P -
Pawnbrokers	
Per Year	100.00
Petroleum products, refineries of	
Per Year	250.00
Pet shop	
Per Year	50.00
	- R -
Retail Business Occupation Tax. . .	One half percent (0.50%) of all General Retail Business Transactions which the State of Nebraska is authorized to impose a tax as allowed by the Nebraska Local Option Revenue act and which are subject to sales and use Tax within an agreed Enhanced Employment Area, except any transaction which action is subject to tax under sections 53-160, 66-489, 66-489.02, 66-4,140, 66-4,145, 66-4,146, 77-2602 or 77-4009 of the Nebraska Revised Statutes or which is exempt from tax under 77-2704.24 of the Nebraska Revised Statutes."

Section 2. Previously existing Sections 6-6-18 and all other Ordinances and parts of Ordinances in conflict herewith are repealed; provided, however, this Ordinance shall not be construed to affect any rights, liabilities, duties or causes of action, either criminal or civil, existing or actions pending at the time when this Ordinance becomes effective.

Section 4. This Ordinance shall become effective upon its passage, approval and publication shall be in pamphlet form.

PASSED AND APPROVED on _____, 2019.

Mayor

ATTEST:

City Clerk (Seal)

Approved:

City Attorney

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Per Year 25.00
Hotel Accommodations 8% of gross receipts as defined in Section 11-2-6

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Per Year 50.00

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