

City of Scottsbluff, Nebraska

Monday, April 20, 2015

Regular Meeting

Item Resolut.1

Council to consider amending the Scottsbluff Municipal Code to allow occupation taxes for agreed upon enhanced employment areas and approve the Ordinance.

Staff Contact: Rick Kuckkahn, City Manager

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR AN OCCUPATION TAX ON AGREED UPON ENHANCED EMPLOYMENT AREAS, REPEALING PRIOR SECTIONS IN CHAPTER 6 ARTICLE 6 AND CHAPTER 11 ARTICLE 2, AMENDING CHAPTER 6, ARTICLE 6 AND CHAPTER 11, ARTICLE 2 OF THE SCOTTSBLUFF MUNICIPAL CODE; PROVIDING FOR PUBLICATION IN PAMPHLET FORM AND RELATED MATTERS SUCH AS AN EFFECTIVE DATE.

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

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
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- D -

Dog kennels Kennel authorized to keep less than five (5) dogs Per Year	25.00
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Kennel authorized to keep five (5) dogs or more Per Year	50.00
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- F -

Fire insurance company or association Per Year	5.00
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- H -

Hawkers and peddlers Per Week.....	5.00
Per Year	25.00

- P -

Pawnbrokers Per Year	100.00
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Petroleum products, refineries of Per Year	250.00
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Pet shop Per Year	50.00"
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-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 which 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 Statute.

Section 2. Chapter 11, Article 2 of the Scottsbluff Municipal Code is amended by amending Sections 11-2-4 and adding new Sections 11-2-11 through 11-2-23 and repealing the existing language to provide as follows:

“11-2-4. Tax; term; when due; generally.

Except as provided in the provisions of this Article pertaining to Class C liquor licenses and General Retail Business Transactions within an agreed Enhanced Employment Area, on all occupations and businesses upon which such tax is levied at a yearly rate the year for such tax shall be deemed to begin with the first day of May of each year and shall end on the last day of April following; and such tax for each year shall be due and payable, in advance, on the first day of May of every year, and thereafter such tax shall be delinquent. The whole amount of every occupation tax levied at a daily or yearly rate must be paid in one (1) payment before the occupation or business is commenced, whether payment is made at the beginning of the day or year, or at any time thereafter; and no payment made at the beginning of the day or year shall be for any certain time less than such day or year. The whole amount of the tax on the manufacture, distribution or sale of alcoholic liquor shall be paid immediately after the final issuance of a license to the applicant under the Nebraska Liquor Control Act; provided, however, when there is a purchase of an existing licensed business and a new license of the same class is issued, or upon the issuance of a new license for a location which has not been previously licensed, the license fee and occupation taxes shall be prorated on a quarterly basis as of the date of issuance. The tax on General Retail Business Transactions within an agreed Enhanced Employment Area shall be paid and administered according to the ordinance passed by the City Council agreeing to create each Enhanced Employment Area.”

Section 3. Previously existing Sections 6-6-18 and 11-2-4 and all other Ordinances and parts of Ordinances in conflict herewith are repealed. If any section, paragraph, clause or provision of this Ordinance shall for any reason be held to be invalid, the validity of the remainder hereof shall not be affected thereby. The headings of sections of this Ordinance are for convenience of reference only and shall not affect the construction or interpretation of this Ordinance or any section hereof. This Ordinance shall be published in pamphlet form as authorized by section 16-403 of the Nebraska Statutes with distribution to be made by making copies available to any interested person at the City office and shall take effect upon its passage and publication as provided by law.

DATED: May ____, 2015

By: _____

Mayor

Attest:

By: _____

City Clerk

(Seal)