

## CHAPTER 110: BUSINESS LICENSING

### Section

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#### **OCCUPATION TAXES**

##### **§ 110.01 LEVIES AUTHORIZED.**

(A) The village shall have power to raise revenue by levying and collecting a license tax on any occupation or business within the limits of the village and regulate the same by ordinance. All such taxes shall be uniform in respect to the classes upon which they are imposed, except that 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 village.

(Neb. RS 17-525)

(B) The Board of Trustees 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 village, for the use, support, and benefit of volunteer fire departments, regularly organized under the laws of the state regulating the same. The Village 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 Village 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 Board, 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 village 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 village in any sum which exceeds 2 times the amount of the license fee required to be paid under the Act to obtain such license.

(Neb. RS 53-132)

***Cross reference:***

*Levy amounts, see Title XVII*

**§ 110.02 SOLID WASTE COLLECTION SERVICE.**

It shall be unlawful for any person, partnership or corporation to provide paid solid waste collection

services to any premises within the Village of Stratton, Nebraska, without first obtaining a license from the Municipal Clerk to provide the services. Said applicant shall file a written application stating the name of the applicant, exact location of the applicant's business office, and shall deposit with such application a license fee of ten dollars (\$10.00). Said application shall also include a signed statement that any waste collected will be lawfully hauled to a permitted facility. Said license shall then be issued by the Clerk and the ten dollar (\$10.00) fee transferred to the local school district. Said license shall specify the type(s) of premises authorized to be served by the licensee. Any license so granted shall be subject to revocation by the Stratton Village Board of Trustees, for good cause, within ten (10) days following placement of a notice of such revocation in the U.S. Mail, for delivery to the licensee at the address on its application. No person, partnership or corporation contracting directly with the Village to provide solid waste collection services shall be subject to the foregoing licensing requirements.

*(Stratton Municipal Ordinance 150, passed August 17, 1998.)*

**§ 110.03 COLLECTION DATES.**

Unless provided otherwise or levied daily, any occupation taxes imposed by the Board of Trustees shall be due and payable on May 1 of each year, except that any occupation taxes collected from Class C liquor licensees shall be due and payable on November 1 of each year. Upon payment of an occupation tax by any person to the Village Clerk, the Clerk shall give a receipt, properly dated, specifying the person paying the tax and the amount paid. Any revenue collected shall be deposited into the general fund by the Village Treasurer except as otherwise specifically provided. The 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 copy shall then be kept by each party in the transaction.

**§ 110.04 CERTIFICATES.**

The receipt issued after the payment of any occupation tax shall be the occupation tax certificate. The certificate shall specify the amount of the tax and the name of the person and business that paid the 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.

**§ 110.05 FAILURE TO PAY.**

If any person, company, or corporation fails or neglects to pay the occupation taxes as provided in this chapter on the day they become due and payable, the village shall then proceed by civil suit to collect the amount due. All delinquent taxes shall bear interest at the rate of 1% per month until paid.