

ORDINANCE NO. 961

An Ordinance amending Section 5-111, ALCOHOLIC LIQUORS-Occupation Tax relating to Occupation Taxes, and repealing Section 5-111 of the Municipal Code of the City of Lexington, Dawson County, Nebraska.

Be it ordained by the President of the City Council and the City Council of Lexington, Nebraska:

Section 1. That Section 5-111, ALCOHOLIC LIQUORS-Occupation Tax, of the Municipal Code of the City of Lexington, Nebraska, is hereby amended to read as follows:

For the purpose of raising revenue within said City there is hereby levied upon the following described businesses conducted in said City, in connection with beverages and alcoholic liquors, the following designated annual occupation taxes:

Manufacturer of Alcohol and Spirits.	\$2,000.00
Manufacturer of Beer.	500.00
Manufacturer of Wine	500.00
Alcoholic Liquor Distributor (except beer) . . .	1,000.00
Beer Distributor	500.00
Retailer of Beer only, for consumption on the premises	100.00
Retailer of Beer only, for consumption off the premises (sale in the original package only)	50.00
Retailer of Alcoholic Liquors for consumption on the premises and off the premises (sale in the original packages only). . . .	500.00
Retailer of Alcoholic Liquors, including beer, for consumption off the premises, (sale in the original packages only) . . .	300.00
Bottle Clubs	400.00
Non-Profit Corporations (H).	400.00
Non beverage User:	
Class 1.	10.00
Class 2.	50.00
Class 3.	100.00
Class 4.	200.00
Class 5.	500.00


Such occupation tax so levied shall be paid to the City Treasurer for the benefit of the general fund of said City immediately after the final issuance of license under the Nebraska Liquor Control Act for any such business.

The City Treasurer shall issue his receipt for such tax when paid, properly dated, specifying the person for whom paid and for what purpose. If such City Treasurer be unable to collect such occupation tax when due he shall immediately report such facts to the City Attorney who shall then proceed by civil suit in the name of the City to collect the amount due. This remedy shall not be exclusive of any other right of action, but merely cumulative.

Section 2. That Section 5-111, ALCOHOLIC LIQUORS, Occupation Code Tax, of the Municipal/Code of the City of Lexington, Nebraska, as existing, be and it is hereby repealed.

Section 3. That this Ordinance shall take effect and be in force from and after its publication as provided by law.

Passed and approved this 10th day of September, 1963.



President of the Council

ATTEST:



City Clerk

(Seal)

17