

ORDINANCE NO. 2150

AN ORDINANCE TO AMEND SECTION 3-14 AND 10-9 OF THE LEXINGTON CITY CODE DEALING WITH SCHEDULE OF OCCUPATION TAXES; TO REPEAL ORIGINAL SECTIONS 3-14 AND 10-9, AND ALL OTHER ORDINANCES OR SECTIONS OF ORDINANCES IN CONFLICT HEREWITH; AND TO PROVIDE FOR AN EFFECTIVE DATE AND FOR PUBLICATION IN PAMPHLET FORM.

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

Section 1. That Section 3-14 of the Lexington City Code is hereby amended to read as follows:

Sec. 3-14 Occupation Tax on Manufacturers and Sellers.

For the purpose of raising revenue within the City, there is hereby levied an annual occupation tax upon businesses holding liquor licenses in the City. Such annual occupation tax shall be set by Resolution of the Lexington City Council.

For existing license holders, such occupation tax so levied shall be paid to the City Treasurer on or before May 1 of each year. For newly issued licenses, the tax shall be due immediately upon issuance of license under the State Liquor Control Act, and such tax shall be pro-rated as follows:

<u>DATE LICENSE ISSUE</u>	<u>AMOUNT OF TAX</u>
May 1 - July 31	100%
Aug. 1 - Oct. 31	75%
Nov. 1 - Jan. 31	50%
Feb. 1 - Apr. 30	25%

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

The City Treasurer shall issue a receipt for such tax when paid, properly dated, specifying the person for whom paid and for what purpose. If such City Treasurer is unable to collect such occupation tax when due, he/she 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 10-9 of the Lexington City Code is hereby amended to read as follows:

Sec. 10-9 Schedule.

There is hereby levied an occupation tax upon each and every occupation and business within the City, upon the several respective occupations, professions and lines of business, and in the several different amounts, as follows:

Fireworks. Owners or operators of a stand or booth for sale of fireworks as follows:

- (a) By a resident of the City of Lexington (including the owner or operator of an existing business establishment within the City), per season.....\$ 75.00
- (b) By a non-resident of the City of Lexington, per season.....\$300.00

Telephone Companies. For engaging in the business of (a) owning or leasing telephones or telephone equipment within the City, (b) owning, operating or leasing telephone lines for intrastate telecommunications to, from or within the City, or (c) providing long distance service for intra-state telecommunications originating from or within the City for each company engaged in all or any of the foregoing,

per year.....\$330.00

Each person or business paying an occupation tax as aforesaid, shall display for public inspection a certificate or receipt from the City Clerk, showing payment of such occupation tax.

Section 3. That original Sections 3-14 and 10-9 together with all ordinances or sections of ordinances in conflict herewith are hereby repealed.

Section 4. That this Ordinance shall be published in pamphlet form and take effect as provided by law.

Passed and approved this 13th day of November, 2001.

Gene B. Fyfe

Mayor

Attest:

Shirley Lewis
City Clerk Deputy

