

ORDINANCE NO. _____

1 AN ORDINANCE amending Section 5.04.210 of the Lincoln Municipal Code relating
 2 to annual occupation taxes on businesses conducted in the city licensed under the Nebraska State
 3 Liquor Control Act to increase the current occupation tax for entertainment district liquor licenses
 4 from \$500.00 to \$600.00; and repealing Section 5.04.210 of the Lincoln Municipal Code as hitherto
 5 existing.

6 BE IT ORDAINED by the City Council of the City of Lincoln, Nebraska:

7 Section 1. That Section 5.04.210 of the Lincoln Municipal Code be amended to read
 8 as follows:

9 **5.04.210 Occupation Taxes.**

10 There is hereby levied and assessed upon the following business conducted in the city licensed
 11 under the Nebraska State Liquor Control Act, an annual occupation tax as follows:

12	Alcoholic liquor distributor (except beer).....	\$1,000.00
13	Beer distributor.	\$500.00
14	Operation of brew pub.	\$500.00
15	Retailer of beer only, for consumption on premises.	\$200.00
16	Retailer of beer only, for consumption off the premises	
17	(sale in the original package only).....	\$200.00
18	Retailer of alcoholic liquors, for consumption off the	
19	premises (sale in original package only).	\$400.00
20	Retailer of alcoholic liquors, for consumption on the	
21	premises and off the premises.	\$600.00
22	Retailer of alcoholic liquors for consumption on the	
23	premises.....	\$500.00
24	Entertainment District (to serve or sell alcoholic liquors in	
25	commons area).....	\$500.00 <u>600.00</u>

1 Special designated license (except special designated licenses
2 issued to licensees holding catering permits. \$80 per day
3 Catering permit. \$200.00.

4 Such occupation tax shall be paid to the City Treasurer for the benefit of the city immediately after
5 the final issuance of a license under the Nebraska Liquor Control Act for any such business.

6 The year for which such occupation tax is levied shall commence on May 1st of each year and
7 shall end on the following April 30th except for Class C licenses, which shall commence on
8 November 1st of each year and shall end on the following October 31st unless otherwise provided
9 in the Nebraska Liquor Control Act. However, no reduction in occupation tax shall be made
10 regardless of the time when the application for a license is made or the license or permit is issued.
11 Such occupation tax, or any part of it, shall not be refunded for any cause.

12 When such tax is paid, the City Treasurer shall issue a receipt therefor, which shall set forth
13 the date of the payment, the name of the person for whom paid, the location of the business for which
14 the tax is paid, and the business classification for which paid. Collection of such occupation tax shall
15 be enforced as provided in Chapter 3.24 of this code for the collection of other occupation taxes.

16 Section 2. That Section 5.04.210 of the Lincoln Municipal Code as hitherto existing
17 be and the same is hereby repealed.

18 Section 3. That this ordinance shall take effect and be in force from and after passage
19 and publication in one issue of a daily or weekly newspaper of general circulation in the City,
20 according to law.

Introduced by:

Approved as to Form & Legality:

City Attorney

Approved this ___ day of _____, 2013:

Mayor