

Occupation Tax

Lincoln Municipal Code 8.32.150 - Occupation Tax

(a) There is hereby imposed an occupation tax of \$7.00 on each ton of refuse collected by a refuse hauler within the corporate limits of the City of Lincoln, and a tax of \$7.00 on each ton of refuse collected by a refuse hauler outside the corporate limits of the City of Lincoln and deposited in the public sanitary landfills as designated in Section 8.32.040 of the Lincoln Municipal Code. The occupation taxes authorized herein shall be used exclusively for funding solid waste management programs, including the payment of principal and interest on revenue bonds issued by the City of Lincoln.

(b) Each refuse hauler shall remit to the Public Works and Utilities Department payment of occupation taxes due and owing from the previous calendar month, together with a complete and detailed statement of (1) the tonnage of refuse collected within the corporate limits of the City of Lincoln, and (2) the tonnage of refuse collected outside of the corporate limits of the City of Lincoln and deposited in the public sanitary landfills during that period. The statement shall identify any tonnage claimed to fall under an exemption to the occupation tax set forth in subparagraph (d) hereof. Such statement shall be duly verified and sworn to by the officer or officers in charge of the business. All such businesses shall at all reasonable times during business hours permit the City, through its officers, agents, or representatives, to inspect the books and records of any such business for the purpose of verifying such report or reports.

(c) All refuse collected by refuse haulers within the corporate limits, whether destined for deposit in the public sanitary landfills as designated in Section 8.32.040 or for deposit elsewhere, shall, before leaving the corporate limits of the City of Lincoln, be weighed at the scales located at the public sanitary landfill at 56th Street and Bluff Road or at such other scales approved by the Director of Public Works and Utilities. The refuse hauler shall, at that time, advise the sanitary landfill operator or his designated representative of the amount of such tonnage destined for deposit outside the State of Nebraska. Any refuse not being deposited at the public sanitary landfills designated under Section 8.32.040, whether destined for deposit inside or outside the State of Nebraska, shall be weighed and the driver of the vehicle shall be provided a certificate of weight which shall be displayed upon demand to any police officer of the City of Lincoln.

(d) The occupation tax provided herein shall not be imposed upon (1) refuse destined for deposit at any location outside the State of Nebraska, or (2) building rubbish or demolition debris lawfully being deposited in the 48th Street public sanitary landfill, or (3) liquid waste, as defined in Section 8.32.080 herein.

Occupation Tax Explained:

Who and what is subject to the Occupation Tax?

Chapter 8.32.150 of the Lincoln Municipal Code establishes an occupation tax to be assessed on all refuse collected within the corporate limits of the City of Lincoln, or collected outside the corporate limits of the City of Lincoln and deposited in the Bluff Road Landfill. Refuse collected within the corporate limits of the City of Lincoln is subject to the Occupation Tax regardless of where it is hauled for disposal. Refuse collected outside the corporate limits of the City of Lincoln and hauled to an out-of-county disposal facility is not subject to the

Occupation Tax. Refuse collected from anywhere within Lancaster County and hauled to the Bluff Road Landfill is subject to the Occupation Tax.

The Occupation Tax is collected from any person engaged in the business of collecting, hauling, or conveying refuse or who, as part of the duties of such person's occupation, collects, hauls, or conveys refuse.

Who and what is exempt from the Occupation Tax?

Hazardous waste, universal waste, source separated recyclables and contaminated soil that is used beneficially are not subject to the Occupation Tax.

The Occupation Tax is not assessed to person's who, as a result of being engaged in a business or who, as part of the duties of such person's occupation, has collected, hauled or conveyed: 1) refuse from outside the corporate limits of the City of Lincoln and transported it directly to an out-of-county disposal facility, 2) building rubbish or demolition debris and deposited it at the North 48th Street Construction and Demolition Waste Landfill, and 3) liquid wastes. Lawn waste/yard waste is not included in the definition of refuse and therefore is not subject to the Occupation Tax.

The Occupation Tax is not assessed on recyclables that are source separated or otherwise diverted from waste destined for disposal.

What does the revenue from the Occupation Tax support?

The revenue from the Occupation Tax supports, in part, the Yard Waste Composting program; the Recycling programs; the Construction and Demolition Waste Landfill; and the Small Vehicle Transfer Station. The Occupation Tax funds the on-going requirements associated with the closed North 48th Street Landfill.

The revenue from the Occupation Tax supports, in part, the Waste Hauler Occupation Tax Enforcement, Waste Hauler Vehicle Permitting and Enforcement, Nuisance/Solid Waste Complaint Investigation and Enforcement, Special Waste Permitting and Enforcement, Household Hazardous Waste Collections and Education, Small Business Hazardous Waste Collections, Illegal Dumping Investigations, Hazardous Materials Risk Reduction, and Hazardous Materials Emergency Response programs provided through the Lincoln-Lancaster County Health Department.

Lincoln Municipal Code 8.32.010 - Definitions

Garbage shall mean all animal, fruit, or vegetable wastes resulting from the handling, preparation, cooking, or consumption of food.

Putrescible shall mean capable of being decomposed by microorganisms with sufficient rapidity as to be likely to cause nuisances from odors, gases, or liquids.

Refuse shall mean and include garbage, building rubbish, demolition debris, putrescible waste, commercial waste, industrial waste, and special waste as herein defined, and all sweepings, ashes, paper, cardboard, feathers, rags, glass, dishes, bottles, crockery, pans, utensils of every kind and nature, pasteboard boxes, food containers, tin cans, and any other waste matter or material. For purposes of this chapter, the term refuse shall not include hazardous waste as defined in this chapter; universal waste, as defined by the Nebraska Department of Environmental Quality Title 182, Chapter 25 - Standards for Universal Waste Management, destined for a universal waste facility; or recyclables, as defined in Section 5.41.010 of this code, that have been separated out at the source.

Solid waste shall mean all putrescible and nonputrescible wastes whether in solid or liquid form and includes garbage, scavenger matter, rubbish, ashes, refuse, fill dirt, sewage sludge, street refuse, commercial and industrial wastes, demolition debris and all used construction material, building rubbish, discarded automobile and other types of vehicle body parts or portions thereof, machinery or parts thereof, discarded home or industrial appliances, iron, steel and other old or metal scrap material, manure, human excrement, vegetable or animal solids and semi-solid waste, infectious waste, special waste, lawn waste, tree limbs, branches, shrubbery, bushes, and other similar organic waste, including garden vegetative material, dead animals or parts thereof, and other discarded solid materials.

Refuse hauler shall mean any person engaged in the business of collecting, hauling, or conveying refuse as defined in this section or who, as part of the duties of such person's occupation, collects, hauls, or conveys refuse as defined in this section.

Waste hauler shall mean any refuse hauler engaged in the business of collecting, hauling, or conveying garbage, putrescible waste, or infectious waste or who, as part of the duties of such person's occupation, collects, hauls, or conveys garbage, putrescible waste, or infectious waste.

Lincoln Municipal Code 5.41.010 - General Definitions

Recyclables shall mean the following materials that, for the purpose of recycling, are separated or otherwise diverted from waste destined for disposal: wood, paper, glass, plastics, metals, automobile oil, tires, and batteries. Refuse derived fuels or other materials that are destroyed by incineration are not recyclables. Salvage material as defined herein is not a recyclable.

Lincoln Municipal Code 8.32.070 - Sanitary Landfill; Prohibited Activities (excerpt)

The authorized use of the sanitary landfill is for the citizens of the City of Lincoln, residents of Lancaster County, and for the disposal of solid waste generated within Lancaster County. Unauthorized use of the landfill shall be subject to prosecution under penalties of this chapter. Unauthorized use includes licensed haulers who bring refuse from outside the county to the landfill.