

476

ORDINANCE NO. 476

AN ORDINANCE REPEALING SECTION 19 OF CHAPTER 2, ARTICLE 1 OF THE MUNICIPAL CODE OF THE CITY OF LEXINGTON, NEBRASKA, AND SUBSTITUTING THEREFORE A NEW SECTION FOR SAID SECTION 19.

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

SECTION 1. That Section 19 of Chapter 2 of Article 1 of the Municipal Code of the City of Lexington, Nebraska, be and the same is hereby repealed and the following section be and hereby is substituted therefor:

"Section 19. OCCUPATION TAX.--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 packages 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

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SECTION 2: All ordinances and parts of ordinances in conflict herewith are hereby repealed.

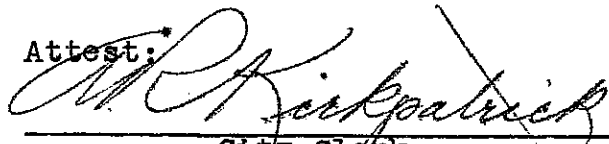
SECTION 3: This ordinance shall be in full force and effect from and after its passage and approval and publication.

Passed and Approved this 2nd day of March, 1948.



Mayor

Attest:



City Clerk