

ORDINANCE NO. 1722

AN ORDINANCE TO AMEND SECTIONS 3-14, 10-9, AND 10-12 OF THE LEXINGTON CITY CODE; TO PROVIDE FOR OCCUPATION TAXES; TO REPEAL ORIGINAL SECTIONS 3-14, 10-9, 10-12 AND 4-3, OF THE LEXINGTON CITY CODE; TO PROVIDE 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:

Section 3-14. Occupation tax on manufactures and sellers.

For the purpose of raising revenue within the city, there is hereby levied upon the following described businesses conducted in the 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
Nonprofit corporations (H)	200.00
Nonbeverage 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 clerk-treasurer for the benefit of the general fund of the city immediately after the final issuance of license under the state Liquor Control Act for any such business.

The city clerk-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 clerk-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 3. That Section 10-9 of the Lexington City Code is hereby amended to read as follows:

Section 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:

Buses, etc. Buses, bus lines or motor transportation companies transporting passengers for hire from any place within the city to other points or places within the state, and from outside of the city and within the state to or within the city, on each such occupation or business, per bus line, per year \$ 25.00

Circus. Circus, parade, where tent is outside city, per day. 25.00

Coin operated machines. Owners and persons having control of the following machines or devices as follows:

(a) Mechanical amusement devices, such as pinball machines, pool tables, shuffleboards, and similar machines, per machine, per year 25.00

(b) Electronic video games, per year for each machine 25.00

(c) Cigarette vending machines, per year 25.00

(d) Jukebox or other music vending machines, per year. 25.00

Concessions. Concessions, not otherwise classified, such as lung testers, doll racks, stands of any kind or description, the tax shall be any sum not exceeding, per day. \$ 25.00

Fruits, vegetables, etc. Fruits, vegetables or other commodities, retail dealers in, buying, selling or offering for sale any commodities from truck, automobile or other vehicle, or railroad car, per day, for the first day. 15.00
 Same, for each succeeding day 5.00
 Same, per year 75.00

Hawkers, peddlers, solicitors, and door-to-door canvassers.
 Hawkers, peddlers, solicitors and door-to-door canvassers, not otherwise classified, where permitted or allowed, per person, per day. 15.00
 Same, for each additional person, per day. 5.00
 Same, per person, per year 75.00

Itinerant roofers and home improvement contractors.
 Roofers and home improvement contractors repairing, recovering, or weather-proofing roofs and any improving of home, their agents or servants, soliciting from truck, automobile or other vehicle or later doing the roofing work or improving of homes, pursuant to orders previously taken, as aforesaid, per day 50.00
 Same, per year 100.00

Minstrel troupes, etc. Minstrel troupes, stock companies or similar entertainments showing under canvas, first day. 25.00
 Same, each additional day. 25.00

Motion pictures or shows. Motion pictures or shows not otherwise classified, showing under canvas or in open air, first day. 25.00
 Same, each additional day. 25.00

Photographers, etc. Photographers, dealers in enlargements of photographs, their agents, solicitors or servants, when the business or service is carried on by soliciting orders, by producing all or part of the work or service without the city, or by delivering or collecting for finished work, or otherwise, per day 10.00
 Same, per year 50.00

Physicians and itinerant professional persons. Physicians, surgeons, opticians, optometrists, osteopaths, chiropractors, chiropodists or any person practicing the healing art, under advertisement or announcement that their services or merchandise are available in the city for a limited time at a reduced price, per day, 25.00
 Same, per year 300.00

Provided, the above tax shall not apply to practitioners called for consultation or diagnosis, or if members of a staff of any local hospital.

Retailers. Retail seller of goods and merchandise, not otherwise classified, whether the goods and merchandise are sold by sample or by taking orders for future delivery, from truck, automobile, or other vehicle including no commercial travelers selling to dealers only, per day. \$ 5.00
 Same, per year. 25.00

Telephone compaines. For telephone companies an annual occupation tax at the rate of and equal to 3% of the total revenues and gross receipts (including, but not limited to monthly service revenues, installation charges, and connection charges) rising out of the operation of a telephone business and intrastate business to, from, or within the corporate limits of the City of Lexington.

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 4. That Section 10-12 of the Lexington City Code is hereby amended to read as follows:

Section 10-12. Penalty, when due and payable.

On all occupations and businesses on which a tax is levied under this article at a yearly rate, the year for such tax shall be deemed to begin with the first day of May of each year and shall end on the last day of April following; and the tax for that year shall be due and payable in advance on the first day of May of every year and thereafter shall be delinquent. On all occupations or businesses on which the tax is levied at a quarterly, daily or weekly rate, the tax shall be due and payable in advance before the business begins, for the number of quarters, days or weeks, as the case may be, for which the occupation or business is to be carried on within the taxing year. Any person carrying on a business without payment of the occupation tax required in this chapter shall, in addition to any penalty imposed for violation of this code, be required to pay an amount 2½ times the annual occupation tax provided in Section 10-9, which amount shall be deemed to cover the increased enforcement and administrative costs.

Section 5. That original Lexington City Code Sections 3-14, 10-9, 10-12 and 4-3 and all other ordinances or sections of ordinances in conflict herewith are hereby repealed.

Section 6. That an emergency exists and that this Ordinance shall be effective immediately upon publication in pamphlet form.

PASSED AND APPROVED this 26th day of April, 1983.

CITY OF LEXINGTON, NEBRASKA

Clyde Mc Cormick
Mayor

ATTEST:

Lawrence M. Mahan
City Clerk

