

ORDINANCE NO. 1727

AN ORDINANCE TO AMEND SECTION 10-9 OF THE LEXINGTON CITY CODE; TO PROVIDE FOR AN OCCUPATION TAX FOR TELEPHONE COMPANIES AND FIREWORKS STANDS; TO REPEAL ORIGINAL SECTION 10-9 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 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) 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

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

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.
 Hawkens, 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 collection 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 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 intrastate 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 2. That original Section 10-9 of the Lexington City Code is hereby repealed.

Section 3. That this ordinance shall be published in pamphlet form and shall take effect as provided by law.

PASSED AND APPROVED this 27 day of September, 1983.

CITY OF LEXINGTON, NEBRASKA



ATTEST:

Clyde M. Spauld
 Mayor

Jess E. Melgahn
 City Clerk