

ORDINANCE NO. 1847

CITY OF LEXINGTON, NEBRASKA

ORDINANCE NO. 1847

AN ORDINANCE TO AMEND SECTION 3-14 OF THE LEXINGTON CITY CODE; TO PROVIDE FOR OCCUPATION TAXES; TO REPEAL ORIGINAL SECTIONS 3-14 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 manufacturers 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
Catering license or special designated permit, per event (up to maximum \$50.00 per year).	10.00
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 2. That original Lexington City Code Section 3-14 and all other ordinances or sections of ordinances in conflict herewith are hereby repealed.

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

PASSED AND APPROVED this 27th day of September, 1988.

CITY OF LEXINGTON, NEBRASKA

Robert L. Hawks
Mayor

ATTEST:

Ann E. Mahoney
City Clerk

