

**ORDINANCE NO. 2023-7**

**AN ORDINANCE AMENDING WAYNE MUNICIPAL CODE TITLE XI BUSINESS REGULATIONS, CHAPTER 110 OCCUPATION TAXES, SECTION 110.02 ALCOHOLIC LIQUORS; TO PROVIDE FOR THE REPEAL OF CONFLICTING ORDINANCES OR SECTIONS; AND TO PROVIDE FOR AN EFFECTIVE DATE.**

BE IT ORDAINED by the Mayor and Council of the City of Wayne, Nebraska:

Section 1. That Wayne Municipal Code Title XI, Chapter 110, Section 110.02 is hereby amended to read as follows:

**§ 110.02 ALCOHOLIC LIQUORS.**

For the purpose of raising revenue, an occupation tax is levied on the business regarding alcoholic liquors in the amount as authorized by Neb. RS § 53-132(4) of the State Liquor Control Act. Said occupation taxes for liquor license holders of the city will be two times the amount of the license fees established by the State Liquor Control Commission; provided, however, a non-profit corporation doing business under this section shall pay an occupation tax of \$150 for a Class C liquor license. A ***NON-PROFIT CORPORATION*** shall mean and be a non-profit corporation as defined by Neb. RS Ch. 53, as amended. For new licenses that are applied for and received on dates other than the renewal dates, the fees will be prorated on a quarterly basis as outlined by the State Liquor Control Commission.

**In addition, if a liquor license holder of the city has more than one type of liquor license for the establishment at the same address, the occupation tax for said liquor license will be two times the amount of the highest license fee established by the State Liquor Control Commission.**

(2002 Code, § 22-32) (Ord. 2005-28, passed 9-13-2005; Ord. 2011-17, passed 10-18-2011)

Section 2. All Ordinances or parts of Ordinances in conflict herewith are repealed.

Section 3. This Ordinance shall be in full force and effect after its passage, approval, and publication as provided by law.

PASSED AND APPROVED this 4<sup>th</sup> day of April, 2023.

THE CITY OF WAYNE, NEBRASKA,

By \_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk