

CHAPTER 110: OCCUPATION TAXES

Section

- 110.01 Telephone companies and telecommunications companies
- 110.02 Alcoholic liquors
- 110.03 Natural gas companies; franchise fee
- 110.04 Fireworks vendors
- 110.05 Certificates
- 110.06 Failure to pay
- 110.07 Utility franchise fees
- 110.08 Hotel occupation tax

§ 110.01 TELEPHONE COMPANIES AND TELECOMMUNICATIONS COMPANIES.

(A) *Revenue measure.* The provisions of this section are enacted solely as a revenue measure of the city.

(B) *Telephone companies and telecommunications companies.* An occupation tax is hereby levied and imposed on every person who engages in the business of providing local exchange telephone service, intrastate message toll telephone service and mobile telecommunications services for revenue in the city.

(C) *AMobile telecommunications services@ defined.* As used in this section, **MOBILE TELECOMMUNICATION SERVICES** shall mean a wireless communication service carried on between two mobile stations or receivers and land stations, and by mobile stations communicating among themselves, and includes:

- (1) Both one-way and two-way wireless communication services;
- (2) A mobile service which provides a regularly interacting group of base, mobile, portable and associated control and relay stations, whether on an individual, cooperative or multiple basis for private one-way or two-way land mobile radio communications by eligible users over designated areas of operation; and
- (3) Any personal communication service.

Wayne - Business Regulations

(D) *Amount of tax; federal and state governments exempt.* An occupation tax is levied and imposed in the amount of 5% of the annual gross receipts of the telephone company or telecommunications company receiving local exchange telephone services and intrastate message toll service from subscribers within the corporate limits of the city and each customer receiving mobile telecommunications services that originates and terminates within the state to a customer with a place of primary use within the corporate limits of the city. No part or portion of the tax provided for the article shall be levied upon or assessed against telephone service or mobile telecommunications services to the United States Government, the government of the state, the city or any of their departments.

(E) *Monthly payments; due dates.* The payment of any occupation tax levied and imposed by the provisions of this section shall be made in monthly payments. Each monthly payment shall be due 15 days immediately following the termination of each month.

(F) *Statement to be filed.* Every person coming within the provisions of this section shall, on or before the fifteenth day of the month, immediately following the termination of each calendar year, file with the City Clerk, a full, complete and detailed statement of customers for the preceding three calendar months, omitting therefrom the appropriate exceptions and exemptions, if any. All statements shall be duly verified as true and correct and sworn to by the manager or managing officer of such person.

(G) *City's right to inspect.* The city shall have the right at any time and all times during business hours to inspect, through the Comptroller or some other office appointed by the City Council, the books and records of any person coming under the provisions of this section for the purpose of ascertaining the correctness of the required statement.

(H) *Failure to file statement; interest and penalty.* In the event any person coming under the provisions of this section shall refuse, fail or neglect to furnish or file the required statement at the time or times specified, the occupation tax of the preceding three calendar months shall draw interest at the rate of 1% per month after due and payable and, in addition thereto, a penalty of 5% for the failure to file.

(I) *Interest and penalty on delinquent payments.* All delinquent payments shall draw interest at the rate of 1% per month; and, if delinquent for six months or more, a penalty of 5% shall be added thereto in addition to the interest charge.

(J) *Collection of tax by civil action.* In case any person shall fail to make payment of the occupation tax as required by this section, the city shall have the right and may sue any such person or persons in any court of competent jurisdiction for the amount of the occupation tax due and payable and may recover judgment against such person for the amount due, together with interest and penalties, and may have execution thereon.

(K) *Disposition of receipts.* The occupation taxes paid under the provisions of this section shall be credited to the General Fund of the city.

(2002 Code, § 22-31) (Ord. 97-26, passed 11-25-1997; Ord. 2007-14, passed 11-20-2007; Ord. 2008-1, passed 2-5-2008)

Occupation Taxes

§ 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; Ord. 2023-7, passed 4-4-2023)

§ 110.03 NATURAL GAS COMPANIES; FRANCHISE FEE.

(A) *Imposed.*

(1) All natural gas companies selling, distributing or transporting natural gas in the city are required to collect from their customers located within the corporate limits of the city and pay a franchise fee in an amount based on the following fee schedule:

<i>Customer Class</i>	<i>Fee</i>
Commercial	\$7 a month per customer
Industrial	\$50 a month per customer
Residential	\$4 a month per customer

(2) The amount collected and paid by natural gas companies shall be in lieu of, and natural gas companies shall be exempted from, all other occupation, license, excise or right-of-way permit fees or taxes.

(3) Natural gas companies shall list the local franchise fee collected from customers as a separate item on bills for utility service issued to customers. If, at any time, any authority having proper jurisdiction prohibits such recovery, then natural gas companies will no longer be obligated to collect and pay the franchise fee in contemplated in this section.

(B) *When paid.* Payment of the franchise fee levied in this section shall be made to the city on a quarterly basis, using the calendar quarter year as a basis for computing the amount due. Each quarterly payment shall be due within 30 days after the end of each calendar quarter year. The franchise fee levied in this section shall be paid to the City Clerk, who shall furnish a proper receipt upon payment. The amount of payment shall be recorded and credited by the Clerk to the city's General Fund.

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(C) *Delinquent payments.* Payments of the franchise fee as provided in this section which are made after the due date shall be subject to a penalty of 1% of the amount due for each month or fraction of a month past due. This amount shall be paid in addition to the fee which is due. Such statement shall be certified by an authorized representative.

(D) *Adjustments.* Each succeeding payment of the franchise fee levied pursuant to this section may include any adjustment which is shown on any previous report. Such adjustments may include uncollectible amounts or other amounts that cause an increase or decrease in the amount of the franchise fee paid in any previous quarterly period.

(E) *Records.* The city shall have the right, at any reasonable time, to require any natural gas company to produce all books and records necessary to verify any report submitted pursuant to this section.

(F) *Collection.* In case any natural gas company shall fail to make payment of the franchise fee provided for by this section, the city shall have the right to sue in any court of competent jurisdiction for the amount of such franchise fee due and payable under the terms and provisions of this section and may recover judgment against any such company for such amount so due, together with interest and penalties, and may have execution thereon.

(2002 Code, § 22-33) (Ord. 2000-6, passed 4-11-2000; Ord. 2007-11, passed 10-2-2007; Ord. 2014-32, passed 11-18-2014)

§ 110.04 FIREWORKS VENDORS.

An occupation tax is levied annually on fireworks vendors in an amount that is set by the Council from time to time and a schedule of such tax is on file and available in the city offices.

(2002 Code, § 22-34)

§ 110.05 CERTIFICATES.

The receipt issued after the payment of any occupation tax shall be the occupation tax certificate. The certificate shall specify the amount of the tax and the name of the person and business that paid the tax. The occupation tax certificate shall then be displayed in a prominent place, or carried in such a way as to be easily accessible, while business is being conducted.

(2002 Code, § 22-35)

§ 110.06 FAILURE TO PAY.

If any person fails or neglects to pay the occupation taxes as provided in this chapter on the day it becomes due and payable, the city shall then proceed by civil suit to collect the amount due. All delinquent taxes shall bear interest at the rate of 1% per month until paid.

(2002 Code, § 22-36)

Occupation Taxes

§ 110.07 UTILITY FRANCHISE FEES.

(A) There is hereby assessed a franchise fee for the distribution of electricity for sale in an amount equal to 10.5% of the gross receipts derived from the business of distributing and selling electricity. Payment shall be made to the Clerk on a monthly basis.

(B) There is hereby assessed a franchise fee for the distribution of water for sale in an amount equal to 10.5% of the gross receipts derived from the business of distributing and selling water. Payment shall be made to the Clerk on a monthly basis.

(C) There is hereby assessed a franchise fee for the processing of sewer in an amount equal to 10.5% of the gross receipts derived from the business of processing sewer. Payment shall be made to the Clerk monthly.

(2002 Code, § 22-37) (Ord. 2007-10, passed 9-4-2007; Ord. 2014-31, passed 11-18-2014; Ord. 2023-16, passed 8-1-2023)

§ 110.08 HOTEL OCCUPATION TAX.

There is hereby assessed a monthly occupation tax equal to 5% of gross receipts from room rentals to any hotel or motel in the city.

(2002 Code, § 22-38) (Ord. 2009-20, passed 9-15-2009)

Wayne - Business Regulations