



**SMALL TOWN VALUES**

1115 13TH AVENUE PO BOX 79  
SIDNEY NEBRASKA 69162

**BIG TIME OPPORTUNITIES**

PHONE (308) 254-5300 FAX (308) 254-3164  
[www.cityofsidney.org](http://www.cityofsidney.org)

DATE: October 3, 2019

MEMO TO: To be posted on the City's Web site for the General Public.

FROM: David Scott, Finance Director

RE: Annual Occupation Tax Report per LB445

Due to the passing of LB445, on May 1, 2019, the following revision was made to, section 1, Section 18-1208, (5) (a-e)

(5) No later than sixty days after the end of the fiscal year, each municipality that imposes or increases any occupation tax as provided under this section shall provide an annual report on the collection and use of such occupation tax. The report shall be posted on the municipality's public web site or made available for public inspection at a location designated by the municipality. The report shall include, but not be limited to:

- (a) A list of all such occupation taxes collected by the municipality;
- (b) The amount generated annually by each such occupation tax;
- (c) Whether funds generated by each such occupation tax are deposited in the general fund, cash funds, or other funds of the municipality;
- (d) Whether any such occupation tax is dedicated for a specific purpose, and if so, the amount dedicated for such purpose; and
- (e) The scheduled or projected termination date, if any, of each such occupation tax.

Per these revisions I have provided the attached list of occupation taxes collected, the amount generated in FY18/19 for the City of Sidney NE. All listed occupation taxes collected annually have no specific end date per city code or state statute, and all taxes collected are dedicated to the cities general fund.

ALL OCCUPATION TAX FEES COLLECTED BY THE CITY OF SIDNEY GO TO THE GENERAL FUND

OCCUPATION TAX TYPE	FEE	AMT	TOTAL
Auctioneers per year	40.00		-
Billiard/Pool Halls per yr/per table	10.00	12	120.00
Bowling Alley per yr/per lane	10.00	12	120.00
Bingo	10.00	1	10.00
Skill Games	5.00	12	60.00
Mobile home operators per year	15.00	30	450.00
Motion picture house operators per year	50.00	1	50.00
Pawnbrokers per year	50.00	1	50.00
Roofers not permanently located in city per yr	100.00	6	600.00
Tree service not permanently located in city per yr	10.00	1	10.00
Vendors selling to the public from vehicles per day	25.00	7	175.00
Class A beer retailers	200.00		-
Class B beer retailers	200.00	3	600.00
Class C alcoholic liquor beverages	600.00	11	6,600.00
Class D alcoholic liquor beverages	400.00	9	3,600.00
Class I alcoholic liquor beverages	500.00	7	3,500.00
Special designated license	40.00	6	240.00
Catering permit	200.00		-
Sidewalk café permit	30.00	15	450.00
Fire Insurance Co. Annual Fee	7.00	5	35.00
Arborist License - Annual	\$50.00	3	150.00
Tele Co. annual Percentage Fee	3%		58,858.87
Business occupation tax lodging	2%		42,836.16
			118,515.03