



SMALL TOWN VALUES

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SIDNEY NEBRASKA 69162

BIG TIME OPPORTUNITIES

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DATE: Fiscal Year 2024-2025

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 FY24/25 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 EXCEPT FOR LODGING TAX; LODGING TAX GOES TO STREET DEPARTMENT

OCCUPATION TAX TYPE	FEE	AMT	TOTAL
Arborist License - Annual	\$50.00	2	\$100.00
Auctioneers per year	\$50.00	1	\$50.00
Bowling Alley per yr/per lane	\$10.00	12	\$120.00
Bingo	\$50.00	1	\$50.00
Mobile home operators per year \$50 for first 20 spaces; + 2.50 each space over 20	\$50.00	5	\$435.00
Motion picture house operators per year	\$50.00	1	\$50.00
Licensed Roofer	\$100.00	23	\$2300.00
Class A beer retailers	\$200.00	0	\$0.00
Class B beer retailers	\$200.00	3	\$600.00
Class C alcoholic liquor beverages	\$600.00	13	\$7,800.00
Class D alcoholic liquor beverages	\$400.00	7	\$2,800.00
Class I alcoholic liquor beverages	\$500.00	6	\$3,000.00
Class LK alcoholic liquor beverages	\$700.00	1	\$700.00
Special designated license	\$20.00	1	\$20.00
Catering permit	\$200.00	0	\$0.00
Vendor License annual	\$350.00	5	\$1,750.00
Vendors selling to the public from vehicles per day	\$30.00	61	\$1,830.00
Tele Co. annual Percentage Fee	3%		\$50,794.14
Business occupation tax lodging	2%		\$140,647.58
TOTAL			\$ 213,046.72