

City of Minden

P.O. Box 239, 325 N. Colorado
Minden, Nebraska 68959

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ORDINANCE NO. 1208

AN ORDINANCE TO AMEND CHAPTER 6 BY AMENDING ARTICLE 1, SECTION 6-7 OF THE MUNICIPAL CODE OF THE CITY OF MINDEN, KEARNEY COUNTY, NEBRASKA BY ADDING SECTIONS AS THE SAME RELATE TO ALCOHOLIC LIQUORS.

BE IT ORDAINED BY THE MAYOR AND THE COUNCIL OF THE CITY OF MINDEN, KEARNEY COUNTY, NEBRASKA:

Section 1. That Section 6-7 of the Municipal Code of the City of Minden, Kearney County, Nebraska, be and the same is hereby amended to read as follows:

(a) There is hereby levied an occupation tax on persons, businesses and business organizations holding liquor licenses within the City of Minden, Kearney County, Nebraska and its zoning jurisdiction in the following amounts, to wit:

Occupational Tax per License Class:

"A"	\$100.00	"E"	\$300.00
"AB"	\$200.00	"I"	\$250.00
"ABK"	\$200.00	"IB"	\$350.00
"AD"	\$300.00	"IBK"	\$350.00
"ADK"	\$300.00	"ID"	\$450.00
"AK"	\$100.00	"IDK"	\$450.00
"B"	\$100.00	"IK"	\$250.00
"BK"	\$100.00	"L"	\$250.00
"C"	\$300.00	"W"	\$500.00
"CCB"	\$300.00	"X"	\$750.00
"CK"	\$300.00	"Y"	\$250.00
"CKCB"	\$300.00	"K" catering	\$100.00
"D"	\$200.00	"LK"	\$350.00
"DK"	\$200.00	"YK"	\$350.00

(b) Said occupation tax as designated and enumerated herein shall be for the purpose of raising revenue for the general fund of the City and for the purpose of maintaining the peace, good governmental welfare of the corporation and the trade, commercial and manufacturers.

(c) All taxes levied in this article shall be due and payable in advance. Taxes levied and paid at a yearly rate shall be for a period beginning May 1 and ending the last day of the following April, with the exception of Class C licenses, which should be paid for a period beginning November 1 and ending the last day of the following October. When any business taxed in this article at a yearly rate shall commence during any year, the proportional part of the yearly taxes shall be paid for the portion of the year remaining until the following May 1, or in the case of Class C, November 1.

(d) No taxes in this article shall apply to any business or occupation which is wholly interstate or which is operated by any department of the government of the United States, or this state, county or other political subdivision.

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(e) All taxes payable as provided in this article shall be paid to the city treasurer at the times specified in this article, and the treasurer shall give a duplicate receipt therefore, one copy of which shall be filed with the city clerk and the other copy retained by the taxpayer.

(f) All occupation taxes shall be due, and payable on the first (1st) day of May for all non-Class C licenses or first (1st) day of November for Class C licenses of each year, except in the event that the said tax is levied daily, and upon the payment thereof by any person or persons to the Municipal Clerk, the said Clerk shall give a receipt, properly dated, and specifying the person paying the said tax, and the amount paid. The revenue collected shall then be immediately deposited into the General Fund by the Municipal Treasurer. The Municipal Treasurer shall keep an account of all revenue turned over to him.

(g) In the event this ordinance is passed and approved after May 1st or November 1st it shall be levied, assessed and prorated on a daily basis until May 1 for all non-Class C licenses or November 1 for Class C licenses the following year.

All forms, and receipts herein mentioned shall be issued in duplicate. One (1) copy shall then be kept by each party in the transaction.

(h) The receipt issued after the payment of any occupation tax shall be the Occupation Tax Certificate. The said certificate shall specify the amount of the tax and the name of the person, and business that paid the said 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.

(i) If any person, company, or corporation fails, to neglect to pay the occupation taxes as provided herein on the day it becomes due, and payable, the Municipality shall then proceed by civil suit to collect the amount due. All delinquent taxes shall bear interest at the rate of one (1%) per cent per month until paid.

Source: (§53-132(4)(d); Ord. No. 1159, 2-21-2012; Ord. No. 1208,9-21-2015)

Section 2. That any other ordinance or section passed and approved prior to the passage, approval and publication or posting of this ordinance and in conflict with its provisions is hereby repealed.

Section 3. This ordinance shall be known as Ordinance No. 12XX and shall be in full force and effect and after its passage, approval and publication according to law.

Passed and approved this 21st day of September, 2015.

/s/ Ted Griess
Ted Griess, Mayor

ATTEST:

/s/ Abbey Jordan
Abbey Jordan, City Clerk

(SEAL)