

CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
AUGUST 20, 2019 AGENDA

Subject:	Type:	Submitted By:
AMEND SECTION 113.05 OF THE LA VISTA MUNICIPAL CODE	◆ RESOLUTION ◆ ORDINANCE ◆ RECEIVE/FILE	KEVIN L. POKORNY DIRECTOR OF ADMINISTRATIVE SERVICES

SYNOPSIS

An ordinance has been prepared to amend, Section 113.02 Collection Date of the La Vista Municipal Code.

FISCAL IMPACT

N/A.

RECOMMENDATION

Approval.

BACKGROUND

This ordinance would amend Section 113.05 to allow the administrative provisions of Chapter 113 to apply to all types of occupation tax.

ORDINANCE NO.

AN ORDINANCE OF THE CITY OF LA VISTA, SARPY COUNTY, NEBRASKA, TO AMEND THE LA VISTA MUNICIPAL CODE SECTION 113.05; TO REPEAL CONFLICTING ORDINANCES PREVIOUSLY ENACTED; TO PROVIDE FOR SEVERABILITY; AND TO PROVIDE FOR THE EFFECTIVE DATE HEREOF.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, SARPY COUNTY, NEBRASKA:

SECTION 1. Section 113.05 of the La Vista Municipal Code is amended to read as follows:

§ 113.05 COLLECTION DATE.

All occupation taxes shall be due and payable on the first day of January of each year, except in the event that the said tax is stated on a daily or other basis (other than annually), or another date is specified in this chapter or the city's master fee ordinance, or otherwise by City Council by ordinance. Class C liquor license holder occupation taxes shall be due and payable on the first day of November, and all liquor license holder occupation taxes with the exception of Class C shall be due and payable on the first day of May. Occupation taxes levied on pawnbroker transactions shall be due and payable on a monthly basis no later than the last day of the calendar month immediately after the month in which the subject pawnbroker transactions occur. Every occupation tax levied by this chapter at a daily or yearly rate must be paid in one payment in advance before the business is commenced. Upon the payment of any occupation taxes by any person or persons to the City Clerk, the said Clerk shall give a receipt, properly dated, and specifying the person paying the said tax and the amount paid. The City Clerk shall have the option to provide a single receipt for the aggregate amount of all occupation taxes paid on pawnbroker transactions during a calendar year, so long as the city maintains a current record of occupation taxes paid during the year, and the receipt is provided no later than March 1 following the calendar year in which the taxes are paid. Except as otherwise specified in this chapter, the master fee ordinance or other ordinance of the city, the revenue collected shall then be immediately deposited into the General Fund by the City Treasurer. The City Treasurer shall keep an accurate account of all revenue turned over to him or her. All forms and receipts herein mentioned shall be issued in duplicate. One copy shall then be kept by each party in the transaction.

SECTION 2. Repeal of Conflicting Ordinances. All ordinances and parts of ordinances as previously enacted that are in conflict with this Ordinance or any part hereof are hereby repealed.

SECTION 3. Severability. If any section, subsection, sentence, clause or phrase of this Ordinance is, for any reason, held to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect the validity or constitutionality of the remaining portions of this Ordinance. The Mayor and City Council of the City of La Vista hereby declare that it would have passed this Ordinance and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

SECTION 4. Effective Date. This Ordinance shall be in full force and effect from and after passage, approval and publication in pamphlet form as provided by law.

PASSED AND APPROVED THIS 20TH DAY OF AUGUST 2019

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, CMC
City Clerk

§ 113.05 COLLECTION DATE.

All occupation taxes shall be due and payable on the first day of January of each year, except in the event that the said tax is stated on a daily or other basis (other than annually), or another date is specified below in this chapter or the city's master fee ordinance, or otherwise by City Council by ordinance. ~~Occupation taxes collected from~~ Class C liquor licensee ~~holder occupation taxes~~ shall be due and payable on the first day of November, and ~~occupation taxes collected from~~ all liquor license ~~holder occupation taxes~~ with the exception of Class C shall be due and payable on the first day of May. Occupation taxes levied on pawnbroker transactions shall be due and payable on a monthly basis no later than the last day of the calendar month immediately after the month in which the subject pawnbroker transactions occur. Every occupation tax levied by this chapter at a daily or yearly rate must be paid in one payment in advance before the business is commenced. Upon the payment of any occupation taxes by any person or persons to the City clerk, the said Clerk shall give a receipt, properly dated, and specifying the person paying the said tax and the amount paid. The City Clerk shall have the option to provide a single receipt for the aggregate amount of all occupation taxes paid on pawnbroker transactions during a calendar year, so long as the city maintains a current record of occupation taxes paid during the year, and the receipt is provided no later than March 1 following the calendar year in which the taxes are paid. Except as otherwise specified in this chapter, the master fee ordinance or other ordinance of the city, The revenue collected shall then be immediately deposited into the General Fund by the City Treasurer. The City Treasurer shall keep an accurate account of all revenue turned over to him or her. All forms and receipts herein mentioned shall be issued in duplicate. One copy shall then be kept by each party in the transaction.