

CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
JANUARY 7, 2020 AGENDA

Subject:	Type:	Submitted By:
ANNUAL OCCUPATION TAX REPORT	RESOLUTION ORDINANCE ◆ RECEIVE/FILE	CINDY MISEREZ FINANCE DIRECTOR

SYNOPSIS

A report has been prepared in accordance to Nebraska State Statute 18-1208 requiring an annual report on the City's collection of occupation taxes.

FISCAL IMPACT

N/A

RECOMMENDATION

N/A

BACKGROUND

On September 1, 2019, LB 445 took effect requiring municipalities that impose occupation taxes to provide an annual report on the collection and use of the occupation taxes within 90 days of the end of a fiscal year. The Annual Occupation Tax Report included with this resolution satisfies the state law requirements.

City of La Vista
Annual Occupaton Tax Report
For Fiscal Year Ending September 30, 2019

Occupation Tax	Amount	Fund	Purpose	Termination
Liquor and Tobacco	\$ 31,703	General	66% to General Fund Operating Expenses & 34% distributed to Papillion-La Vista Public Schools	None
Entertainment	\$ 1,740	General	General Fund Operating Expenses	None
Utility Occupation Tax	\$ 827,144	General	General Fund Operating Expenses	None
Hotel Occupation Tax	\$ 1,012,787	General	General Fund Operating Expenses	None
Professional Services	\$ 31,060	General	General Fund Operating Expenses	None
Business Occupation Tax	\$ 49,333	General	General Fund Operating Expenses	None
Total	<u>\$ 1,953,767</u>			

*In accordance with NE State Statute 18-1208, as amended in LB445, and effective September 1, 2019