

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
DECEMBER 7, 2021 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 with Nebraska Revised Statutes 18-1208 requiring an annual report on the City's collection of occupation taxes.

FISCAL IMPACT

N/A

RECOMMENDATION

N/A

BACKGROUND

On the effective date of September 1, 2019, LB 445 required 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 following Annual Occupation Tax Report satisfies the state law requirements.

City of La Vista
Annual Occupation Tax Report
Fiscal Year Ending September 30, 2021

Occupation Tax	Amount	Fund	Purpose	Termination
Liquor and Tobacco	\$39,425	General	69% to General Fund Operating Expenses & 31% distributed to Papillion-La Vista Public Schools	None
Entertainment	\$2,170	General	General Fund Operations	None
Phone Occupation Tax	\$161,210	General	General Fund Operations	None
Hotel Occupation Tax	\$787,706	General	General Fund Operations	None
Restaurants and Drinking Places Occupation Tax	\$941,694	General	General Fund Operations	None
Professional Services	\$31,385	General	General Fund Operations	None
Business Occupation Tax	\$52,013	General	General Fund Operations	None
Total	\$2,015,603			

In accordance with Neb. Rev. Statutes 18-1208 as amended by LB445 effective September 1, 2019