

ORDINANCE NUMBER 23-22

An ordinance to repeal Sections 24-47 through 24-70, inclusive, of the Beatrice City Code regarding occupation taxes; to repeal all other conflicting ordinances or parts of ordinances; and to provide for publication in pamphlet form and for an effective date of this ordinance.

BE IT ORDAINTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BEATRICE,
NEBRASKA:

SECTION 1. That Sections 24-47 through 24-70, inclusive, of the Beatrice City Code be and hereby are repealed.


SECTION 2. That all ordinances and parts of ordinances in conflict herewith are hereby repealed.

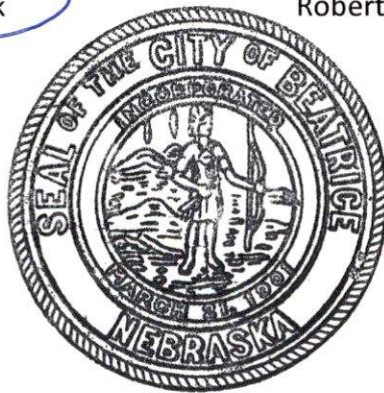
SECTION 3. This ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

PASSED AND APPROVED this 21st day of August, 2023.

Attest:


Erin Saathoff, CMC, City Clerk


Robert Morgan, Mayor



*DIVISION 2. TAX SCHEDULE***Sec. 24-46. Generally.**

An occupation tax is hereby levied in the amounts specified on the various businesses and occupations listed in this division and conducted or pursued within the city. For the purposes of this division, the catchlines of the sections set out herein shall be deemed substantive parts of the sections.

(Code 1971, § 31-51)

~~Sec. 24-47. Auctioneers generally.~~

~~Any person selling any kind of merchandise or other goods at auction, per year \$20.00~~

~~(Code 1971, § 31-52)~~

~~Sec. 24-48. Bankrupt stock, sellers of.~~

~~Any person selling bankrupt stock brought into this city from some other place and offered for sale in the city under advertisement or announcement that the same is to be sold within a limited time or at a reduced price, and not as regularly conducted business in this city, per day \$10.00~~

~~(Code 1971, § 31-53)~~

~~Sec. 24-49. Billiard, pool tables.~~

~~Per table, per year \$15.00~~

~~(Code 1971, § 31-54)~~

~~Sec. 24-50. Bowling alley.~~

~~Per alley or lane, per year \$7.50~~

~~(Code 1971, § 31-55)~~

~~Sec. 24-51. Bread, pastry or bakery products.~~

~~Any person selling at retail from any vehicle, bread, pastry or other bakery products:~~

~~Per vehicle, per day \$3.00~~

~~Per vehicle, per year 25.00~~

~~(Code 1971, § 31-56)~~

~~Sec. 24-52. Can racks, knife board, etc.~~

Any can rack, knife board, spindles or striking machine, lung tester, doll rack, or other amusement stand of any kind or description, in the nature of a concession, per day\$5.00

{Code 1971, § 31-57}

~~Sec. 24-53. Chemical applicators; peddlers.~~

Each chemical applicator and each peddler or hawker, not otherwise coming under this division per year\$25.00

{Code 1971, § 31-66; Ord. No. 86-18, § 7, 5-5-86}

~~Sec. 24-54. Circus, menagerie.~~

Singly or combined, per day\$50.00

{Code 1971, § 31-58}

~~Sec. 24-55. Coin-operated amusement machines.~~

(a) — *Pinball machines and video games.*

Per year\$25.00

(b) — *All other coin-operated amusement machines.*

Per year\$15.00

{Code 1971, §§ 31-76, 31-77}

~~Sec. 24-56. Dog, pony, other animal exhibits.~~

Per day\$15.00

{Code 1971, § 31-59}

~~Sec. 24-57. Exhibitions, under canvas.~~

Theatrical exhibitions, motion pictures, concerts or other like entertainments within a tent or under canvas:

Per day\$5.00

Per week15.00

When such entertainments or exhibitions are given under more than one (1) tent, for each tent:

Per day\$3.00

Per week8.00

{Code 1971, § 31-60}

~~Sec. 24-58. Fruit, vegetable dealers.~~

Any person dealing in, selling or offering for sale at retail in any fashion fruits or vegetables from a vehicle:

Per day\$10.00

Per year25.00

{Code 1971, § 31-61}

~~Sec. 24-59. Itinerant clairvoyant, palmist, etc.~~

Each clairvoyant, palmist, spiritualist, phrenologist, mind reader or fortune teller not a resident of this city:

Per day\$5.00

Per week10.00

{Code 1971, § 31-62}

~~Sec. 24-60. Junk dealers.~~

Per day\$5.00

Per year25.00

{Code 1971, § 31-63}

~~Sec. 24-61. Merry go rounds.~~

Each merry go round, ferris wheel or other amusement ride device, per day\$5.00

{Code 1971, § 31-64}

~~Sec. 24-62. Motion picture theaters, drive-in theaters.~~

Per year\$50.00

{Code 1971, § 31-65}

~~Sec. 24-63. Pawnbroker.~~

Per year\$50.00

{Code 1971, § 31-74}

~~Sec. 24-64. Photographers, itinerant.~~

Each itinerate photographer, not having a permanent place of business or residence in this city, per day\$10.00

{Code 1971, § 31-67}

~~Sec. 24-65. Punch boards.~~

Per year\$75.00

{Code 1971, § 31-68}

~~Sec. 24-66. Roller skating rinks.~~

Per quarter or fraction thereof\$ 10.00

Per year40.00

{Code 1971, § 31-70}

~~Sec. 24-67. Rope walking, tumbling, etc.~~

Rope-walking, wire-walking, dancing or tumbling, within a house or under canvas, per day\$—2.00

{Code 1971, § 31-71}

~~Sec. 24-68. Shooting galleries.~~

Per day\$—5.00

Per year25.00

{Code 1971, § 31-72}

~~Sec. 24-69. Shuffleboards.~~

Per year\$ 15.00

{Code 1971, § 31-75}

~~Sec. 24-70. Street carnivals.~~

Per day\$100.00

Per week500.00

{Code 1971, § 31-73}

Sec. 24-71. Tobacco sellers.

The sale, keeping for sale, or giving away in the course of trade of cigars, tobacco, cigarettes or cigarette material, per year\$ 15.00

(Ord. No. 86-37, § 1, 7-21-86)

Secs. 24-72—24-85. Reserved.



MEMORANDUM

TO: Mayor & City Council

DATE SUBMITTED: August 10, 2023

FROM: Tobias J. Tempelmeyer
City Administrator and General Manager

FOR AGENDA OF: August 21, 2023

SUBJECT: Repeal of Sections 24-47 to 24-70

EXHIBIT(S): Ordinance #23-__

Since at least 1971 the City has had a variety of occupation taxes which included auctioneers, bowling alleys, animal exhibits, and merry-go-rounds. In FY22 these miscellaneous occupation taxes brought \$1,235 to the City. The Code Committee recommends the repeal of Sections 24-47 to 24-70 regarding a variety of miscellaneous occupation taxes.

Section 24-71 regarding tobacco occupation tax remains due to Regulation 57-002 requiring a person seeking a state permit to show proof that they have obtained a city permit.