

CHAPTER 5
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Article I. In General.

5-101. Fiscal year.

The fiscal year of the City, for purposes of general taxes levied and appropriated, shall begin on the first day of August of each year, or such other date as may be hereafter designated by the statutes of the State. (Code 1973, 13-1)

Reference: For similar state law, see Neb. Rev. Stat. 1943, Section 16-701.

5-102. Municipal year.

The municipal year of the City, for purposes of organization and legislation, shall commence on the first Tuesday in June following the general municipal election in each year; provided, that licenses shall be granted and bonds posted in connection therewith, City depositories designated and all other matters of a general nature other than the levying and appropriating of general taxes accomplished beginning with the first day of May of each calendar year. (Code 1973, 13-2)

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5-103. Expiration of licenses and occupation tax permits.

No license or occupation tax permit granted under this Code or other ordinance of the City shall continue in force or effect after the date for the scheduled renewal of said license as set forth in this Code, unless otherwise specifically directed by this Code or other ordinance, resolution or motion of the Council, or unless such license or occupation tax permit is permanent in nature and so intended to be by the Council.

(Code 1973, 13-3)

5-104. Funds -- Designation and classification.

The several funds of the City shall be designated and classified at the beginning of each fiscal year. All money coming into the hands of the City Treasurer shall be kept and disbursed and all claims shall be audited and allowed during each fiscal year under the funds so classified and designated.

(Code 1973, 13-4)

5-105. Same -- Use; publishing of financial statements.

Each and every fund created by law or designated in the preceding section, shall be strictly devoted to the purpose for which it was created and shall not be invested or diverted therefrom except as specifically directed by statute. The Mayor and Council shall cause City financial statements to be published semiannually as of February 1 and August 1 in each year.

(Code 1973, 13-5)

5-106. Annual appropriations and budget.

By ordinance the City Council during the last quarter of each fiscal year shall pass, in manner and form as fixed by statute, an ordinance to be termed the "annual appropriation bill" in which corporate authorities may appropriate such sums of money as may be deemed necessary to defray the necessary expenses and liabilities of the City during the then ensuing fiscal year, not exceeding in the aggregate the amount of tax authorized by law to be levied and the amount of revenue available for such year. A certified copy of such ordinance shall, by the City Clerk, be delivered to the County Clerk on or before the second Monday in August each year. By resolution, prior to the passage of the annual appropriation ordinance, the Council shall prepare, within the maximum levy fixed by law, the annual estimate or yearly budget of the probable amount of money necessary to be raised in the City during the fiscal year, shall enter the same at large upon its minutes and the City Clerk shall cause the same to be published for one week in some legal newspaper published in and of general circulation in the City.

(Code 1973, 13-6)

Reference: See Neb. Rev. Stat. 1943, Section 16-704.

5-107. Procedure for handling claims against the City.

All claims against the City, including claims for personal injury but not including officers' salaries and interest upon public debts, must be filed with the City Clerk. Upon the filing of any such claim, the party shall state therein his post office address; and, upon the disallowance of any such claim, it will be the duty of the City Clerk to notify the claimant, his agent, or attorney by letter mailed to such address within five days after such disallowance.

(Code 1973, 13-7; Ord. No. 2459)

Reference: For state laws as to claims against the city, see Neb. Rev. Stat. 1943, Sections 16-726 to 16-729.

5-108. Deposit of city funds.

The City Treasurer shall deposit and at all times keep on deposit, for safekeeping, all money collected, received or held by him as such officer in such state or national banks doing business in the County, and of approved and responsible standing, as may be selected and designated by the Mayor and City Council in the manner prescribed in this Chapter and as have complied with the provisions of this Article. It shall be unlawful for the City Treasurer or other person having custody or control of City money to deposit, keep on deposit or cause or permit to be deposited or keep on deposit any such money in any bank which has not complied with all of the terms of this Article, or with any person not authorized to do a banking business in the State.

(Code 1973, 13-9)

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5-109. City depositories -- Application by banks.

Any bank located within the County and authorized to do business as such within the State may apply for the privilege of receiving and holding the City's money or any part thereof on deposit, and each bank so authorized by the Council to receive and hold on deposit City money shall be known as a city depository. All such applications shall be in writing and directed to the Mayor and Council of the City and shall give the name of the applicant, state the rate of interest applicant is willing to allow on such deposits and to be paid and credited to the City on the first days of January, April, July and October of each year.
(Code 1973, 13-10)

Reference: For state law as to city depositories, see Neb. Rev. Stat. 1943, Sections 16-712 to 16-716.

5-110. Same -- Bonds or escrow securities required.

Every bank applying for the privilege of being a depository for City funds and whose application therefor is accepted by the Mayor and Council of the City, before being permitted to exercise such privilege or to receive or hold any such money on deposit, shall give a bond, or in lieu thereof shall deposit with the City Clerk securities in escrow, to be approved by the Mayor and Council of the city and conforming in all respects to the provisions of the statutes of the State regarding such bonds and escrow securities; provided, that the penal sum of the bond or the sum of the pledge of assets may be reduced in the amount of the deposit insured by the Federal Deposit Insurance Corporation.
(Code 1973, 13-11)

5-111. Appropriation for municipal publicity.

The Mayor and City Council shall have the power to make an annual appropriation from the general fund in an amount not to exceed four-tenths of one percent of the actual valuation of all property located in the City for the purpose of promoting new industries and investment and to conduct and carry on a publicity campaign or campaigns, including a publicity campaign conducted for the purpose of acquiring from any source a municipal electrical distribution system, exploiting and advertising the various agricultural, horticultural, manufacturing, commercial and other resources and advantages, including utility services, of the City, purchasing real estate suitable for industrial development, acquiring options on real estate suitable for industrial development, and renewing and extending said options, paying for such real estate or options with funds provided for in this Section, with the amounts paid for any such option to be taken as part payment of the purchase price of any such option if the option be exercised. The fund authorized herein may be paid to the chamber of commerce or other commercial organization to be expended for the purposes herein enumerated under the direction of the board of directors of such organization; provided, that the total amount levied including the appropriation made under this section shall not exceed the amount limited by law. The amount to be expended for the above purpose for the ensuing year shall be fixed at the time of making up the annual budget, and shall be included in such budget.
(Code 1973, 13-12)

Reference: For state law authorizing appropriations and expenditures for municipal publicity, see Neb. Rev. Stat. 1943, Sections 18-1401, 18-1402.

5-112. Purchase orders -- Required; form.

No purchase or agreement to purchase for the City of material or other things shall be made by any person whomsoever except upon a written order numbered serially for each City spending agency, executed in triplicate; one copy to be delivered to the seller who shall attach the order to his claim for payment, and one copy immediately delivered to the City Clerk by the titular head of the spending agency and one copy to be retained by the department head as a City record for future audit. Such order shall be dated at the time of the transaction, clearly itemized and shall describe the material purchased, the place where it is to be used and the agreed purchase price thereof. The City Clerk is hereby directed to prepare, with the assistance of the City Attorney, and to provide a sufficient number of blanks, forms, books and other supplies necessary for the administration of all ordinances pertaining to purchase orders.
(Code 1973, 13-13)

5-113. Same -- Consideration of claims arising from emergency purchases.

All claims made against the City, arising from emergency purchases, shall be submitted to the City

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Council by the City Clerk, separated from other claims; and such claims shall be considered independently.
(Code 1973, 13-15)

5-114. Tax adjustment from water, gas, etc., revenues.

On or before the first day of each quarter in each and every fiscal year the Board of Public Works shall pay over, out of water, light, sewer and gas revenues, to the uses of the general fund, such sum as the Board determines the City would have received in gross taxes for the current quarter, if the water, gas, sewer and light systems of the City had been privately owned and operated during such taxing period. The Board of Public Works shall include in its quarterly report for each quarter the amount of annual tax adjustment so paid from water, gas, sewer and light revenues to the general fund together with the basis therefor. It shall be the special duty of the Mayor to see that such quarterly tax adjustment claim for the benefit of the general fund is presented to the Council for allowance at the last regular council meeting in each quarter of each year.
(Code 1973, 13-16)

Article II. Occupation Tax.

Reference: See Neb. Rev. Stat. 1943, Section 16-205. See Neb. Rev. Stat. 1943, Sections 21-301 to 21-325.

5-201. Levied; disposition of revenue.

For the purpose of raising revenue, there is hereby levied an occupation tax upon each occupation carried on within the City, as specified and enumerated in this Article. Every person carrying on the occupation specified in this Article within the City shall pay to the City Clerk annually the sum hereinafter named, as a tax upon the occupation. All money shall be paid over forthwith to the City Clerk who shall credit the same to the general fund of the City. The money shall be and remain under the control of the Council for such use and purpose as other money belonging to the general fund.
(Code 1973, 13-21)

5-202. Occupations taxed; schedule of rates.

In addition to all other occupation taxes set forth in the Hastings City Code, there is hereby levied an occupation tax upon each and every occupation within the City, as hereinafter enumerated:

(1)	Electrical Contracting	\$100.00
(2)	Food Service	
	(a) Food Service Establishment	\$100.00
	(b) Limited Food Service Establishment	\$ 40.00
	(c) Temporary Food Service Establishment	\$ 40.00
(3)	Garbage Hauling - Commercial	\$200.00
(4)	Gas Fitter & Installer Contracting	\$100.00
(5)	Kennel or Pet Shop	\$ 50.00
(6)	Liquor	(See HCC Section 8-109)
(7)	Lottery	4% of gross receipts
(8)	Pawnbroker	\$ 50.00
(9)	Plumbing Contracting	\$100.00
(10)	Solicitor - Door-to-Door	\$100.00
(11)	Supervised Home	\$200.00
(12)	Trailer Court or Mobile Home Court	\$100.00
(13)	Sale of Permissible Fireworks	\$300.00
(14)	Water Conditioner Installer & Contracting	\$100.00
(15)	Lawn Sprinkler Contracting	\$100.00
(16)	Utility Contractor	\$100.00

(Code 1973, 13-22, Ord. Nos. 3237-11/91, 3310-4/93, 3643-5/98, 3645-6/98, 3701-8/99, 3874-9/2002, 4181-5/2008 and 4248-2/2010)

5-202.01. Occupations taxed; when due.

All occupation taxes shall be due and payable in full on May 1 of each year, with the following exceptions:

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(1) The occupation tax for Class "C" liquor licenses shall be due on November 1 of each year.

(2) The occupation tax for bingo games shall be due on October 1 of each year.

(3) The occupation tax for Food Service Establishments shall be due on July 31 of each year and delinquent after July 31 of each year. A penalty in the amount of 10% shall be added to delinquent occupation tax payments.

All occupation taxes shall be paid at the office of the Hastings City Clerk. No occupation taxes shall be prorated for partial years, nor shall any occupation tax be refunded unless paid by mistake or oversight. (Ord. No. 3237-11/91, 3643-5/98 and 3678-3/99)

5-203. Interstate or government business.

The occupation tax levied by this Article is not levied upon any business or occupation which is interstate or which is done or conducted by any department of the government of the United States, the State, the City or the officers of either as such in the course of its or their official duties, or by any county or subdivision of the State or its officers as such.
(Code 1973, 13-23)

5-204. Penalties; liability of agents, managers, etc.

Any person who shall refuse or neglect to pay the occupation tax levied in this Article or who shall transact any such business or engage in any such occupation without having complied with the provisions of this Article, shall, upon conviction thereof, be punished as provided in this Code, and in default of payment thereof, shall be adjudged to stand committed to the county jail until such tax, fine and the costs of prosecution are paid or otherwise discharged according to law; provided, that every suit brought under this section shall be in the name of the City, and may be commenced by a warrant and arrest of the person against whom the suit is brought or, that such suit may be commenced by a common summons; and provided further, that whenever any of the above enumerated businesses or occupations shall be conducted by an agent for a corporation or a nonresident, such agent shall be subject to arrest and punishment under the provisions of this Section, if his principal shall not have complied with the provisions of this Article.
(Code 1973, 13-24)

5-205. Telecommunications occupation tax.

All telecommunications companies offering communications services for hire to businesses or residences located within the City of Hastings are hereby required to pay to the City of Hastings as an occupation tax, equal to the amount of five percent (5%) on all gross receipts, excluding receipts from sales of equipment, repairs and installations, advertising revenues, and interstate toll charges.
(Ord. No. 3025-7/87 and 4129-5/2007)

5-206. Telephone occupation tax; exceptions.

The telephone occupation tax shall not apply to the following named governmental entities:

- (1) City of Hastings, Nebraska
 - (2) Public School District 18
 - (3) Adams County, Nebraska
 - (4) State of Nebraska
 - (5) United States Government
- (Ord. No. 3025-7/87)

5-207. Payment of telephone occupation tax.

Telecommunications companies shall compute the occupation tax on a monthly basis. The occupation tax for each month shall become due and owing thirty (30) days after the last day of the month in which service is billed by the telecommunications company; provided however, those telecommunications

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companies owing an average of less than \$100 per month may pay the tax quarterly rather than monthly. The tax owed by telecommunications companies paying quarterly shall become due and owing thirty (30) days after the last day of each calendar quarter.
(Ord. No. 3025-7/87 and 3659-11/98)

5-208. Reporting; examination of records.

All telecommunications companies shall, at the time they make their payments of the occupation tax levied pursuant to this chapter, file with the City Clerk a full, complete and detailed statement of the gross receipts subject to such occupation tax, which statement shall be duly verified and sworn to by the manager in charge of the business of the particular company in the City or by a higher managerial employee of such company. The City shall have the right at any time to inspect, through its officers, agents or representatives, the books and records of any telecommunications company for the purpose of verifying any report submitted pursuant to the requirements of this section.
(Ord. No. 3025-7/87 and 3659-11/98)

5-209. Delinquent payments.

Any occupation tax not paid when due shall bear interest at the rate of fourteen (14%) per annum from the date due until paid.
(Ord. No. 3025-7/87)

5-210. Levy of lodging occupation tax.

Each person, firm, or corporation engaged in the business of operating a hotel providing lodging in the City shall pay an occupation tax in the amount of three percent (3%) of the basic rental rates charged per occupied room per night.
(Ord. No. 3684-6/99 and 4127-4/2007)

5-211. Hotel defined.

Hotel shall mean any facility in which the public may for a consideration, obtain sleeping accommodations in any space ordinarily used for accommodations. The terms shall include hotels, motels, tourist hotels, campgrounds, courts, lodging houses, inns, bed and breakfasts, and non-profit hotels; but hotel shall not be defined so as to include hospitals, sanitariums, nursing homes, chronic care centers, or dormitories or facilities operated by an educational institution and regularly used to house students.
(Ord. No. 3684-6/99)

5-212. Occupied room, defined; exceptions.

(1) Occupied room shall mean any space ordinarily used for sleeping accommodations and for which any occupant has, for consideration, obtained the use or possession, or the right to use or possess, for a period not to exceed thirty (30) continuous days. The term shall include camping space, trailer space, or recreational vehicle space. The term does not include a function room such as a ballroom, banquet room, reception room, or meeting room, provided it is not used as temporary sleeping accommodations.

(2) The term "occupied room" shall not mean, and no occupation tax imposed by this article shall be measured or collected for:

(a) Complimentary or other sleeping accommodations for which no consideration is charged; or

(b) Sleeping accommodations for which the consideration is paid by a person not subject to the sales and use tax imposed by the Nebraska Revenue Act of 1967, as it is amended from time to time.
(Ord. No. 3684-6/99)

5-213. Collection.

The tax imposed by this article shall be collected by the hotel operator from the occupant of each room to which the tax applies. The tax may be shown as an "add-on" to the charge for occupancy of the rooms and shall be collectible at the time the lodging is furnished, regardless of when the charge for the occupancy is paid. The operator shall remain responsible for payment of all taxes imposed, whether or not the taxes are actually collected from the guests.

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(Ord. No. 3684-6/99)

5-214. Records.

Every hotel operator subject to this article shall maintain written records accurately and completely evidencing the number of rooms occupied each month, the dates such rooms were occupied, and the basic rental rates collected per occupied room. Such records shall be maintained for a period of one year after the occupation tax is due. Upon seventy two (72) hours notice, every hotel operator shall make available to the City Administrator the records described herein.

(Ord. No. 3684-6/99)

5-215. Due date.

The tax imposed by this article shall be due and payable on the first day of each calendar month next succeeding the month during which the room was occupied. All taxes not paid by the 25th day of the month in which they are due and payable shall be deemed to be delinquent. All taxes not paid by the delinquent date shall bear interest at the rate set forth in Section 5-209.

(Ord. No. 3684-6/99)

5-216. Use of proceeds.

The revenues generated by the occupation tax imposed by this article shall be deposited into the Hastings Museum Fund and used for the operation, maintenance, and promotion of services, programs, and activities conducted by and within Museum facilities. Said revenues may also be used for any of the purposes set forth in Neb. Rev. Stat. Section 13-315.

(Ord. No. 3684-6/99)

5-217. Commencement of tax levy.

The occupation tax imposed by this ordinance shall commence on the first day of the month following the effective date of this Ordinance.

(Ord. No. 3684-6/99)

Article. III. Keno Lottery.

5-301. Lottery participation; restrictions.

(1) No person under nineteen (19) years of age shall play or participate in any way in the lottery established and conducted by the governing body.

(2) The Operator, its officers, directors, shareholders, and partners, and immediate family of same; the Operator's manager; and the City Keno Representative, shall all be prohibited from playing the lottery at any time.

(3) Employees of the Operator shall be prohibited from playing the lottery while on duty, and for a period of one (1) hour before and one (1) hour thereafter, and at any other time while in uniform.

(4) For purposes of this section, immediate family shall mean a person who is related to the member, official, or Operator by blood, marriage, or adoption, and resides in the same household of the member, official, or Operator; or a person who is claimed by the member, official, Operator, or spouse of a member, official, or Operator as a dependent for federal income tax purposes.

(5) For purposes of this section, City Keno Representative shall mean that person who, from time to time, holds the position of City Administrator.

(Ord. No. 3270-6/92)

5-302. Lottery sales outlet locations; approval required; qualification standards.

(1) The lottery operator who has contracted with the Governing Body to conduct a lottery shall not operate the lottery at a sales outlet location other than the location of the lottery operator without prior approval of the sales outlet location by the Governing Body. The Governing Body shall approve or disapprove each sales outlet location and individual, sole proprietorship, partnership, limited liability company or corporation which desires to conduct the lottery at its sales outlet location solely on the basis of qualification standards

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prescribed in subsection (2).

(2) Any individual, sole proprietorship, partnership, limited liability company or corporation which seeks to have its location approved as an authorized sales outlet location shall: (a) first obtain a retail liquor license for consumption on the premises pursuant to Chapter 53, of the Nebraska Revised Statutes; (b) not have been convicted of, or forfeited bond upon a charge of, or plead guilty to, forgery, larceny, extortion, conspiracy to defraud, willful failure to make required payment or reports to a governmental agency at any level, filing false reports with any such agency, or any similar offense or offenses or any other crime, whether felony or misdemeanor, involving gambling activity or moral turpitude; (c) not have had a gaming license revoked or canceled under the Nebraska Bingo Act, the Nebraska Pickle Card Lottery Act, the Nebraska Lottery and Raffle Act, or the Nebraska County and City Lottery Act and the rules and regulations adopted and promulgated pursuant to those acts.

(3) The qualification standards shall apply not only to the applicant, but also to each partner if the applicant is a partnership, to each member if the applicant is a limited liability company, and to each officer and director if the applicant is a corporation. Additionally, if the applicant is a corporation, the qualification standards shall apply to each stockholder owning more than ten (10) percent of the stock of such corporation.

(Ord. No. 3807-5/01)