

APR 16 2009

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

LANC. COUNTY CLERK

IN THE MATTER OF IMPOSING)
OCCUPATION TAXES ON CRAFT)
BREWERY LIQUOR LICENSES,)
MICRODISTILLERY LIQUOR LICENSES,)
AND ANNUAL CATERING LICENSES.)

RESOLUTION NO. R-09-0021

WHEREAS, Neb. Rev. Stat. §53-124(1)(b) and Neb. Rev. Stat. §53-124(2)(b) (2007 Supp) provide the annual license fee amounts for craft brewery and microdistillery licenses; and

WHEREAS, Neb. Rev. Stat. §53-132(4) (2007 Supp) provides in relevant part that:

(4) Retail licenses, craft brewery licenses, or microdistillery licenses, issued or renewed by the commission shall be mailed or delivered to the clerk of the city, village, or county who shall deliver the same to the licensee upon receipt from the licensee of proof of payment of (a) the license fee if by the terms of subdivision (5) of section 53-124 the fee is payable to the treasurer of such city, village, or county, (b) any fee for publication of notice of hearing before the local governing body upon the application for the license, (c) the fee for publication of notice of renewal as provided in section 53-135.01, and (d) occupation taxes, if any, imposed by such city, village, or county. Notwithstanding any ordinance or charter power to the contrary, no city, village, or county shall impose an occupation tax on the business of any person, firm, or corporation licensed under the act and doing business within the corporate limits of such city village or within the boundaries of such county in any sum which exceeds two times the amount of the license fee required to be paid under the act to obtain such license;

and

WHEREAS, Neb. Rev. Stat. §53-132(4)(2007 Supp) authorizes a county to impose an occupation tax on craft brewery and microdistillery liquor licenses in an amount that does not exceed two times the amount of the license fee required to be paid to obtain such license; and

WHEREAS, the County of Lancaster desires to impose an occupation tax on craft brewery and microdistillery liquor licenses in an amount equal to two times the amount of the license fee required to be paid to obtain such license.

WHEREAS, Neb. Rev. Stat. §53-124.12(2)(b) (2007 Supp) provides the annual license fee amount for an annual catering license ; and

WHEREAS, Neb. Rev. Stat. §53-124.12(6)(2007 Supp) provides in relevant part

(6) The local governing body may impose an occupation tax on the business of a catering licensee doing business within the liquor license jurisdiction of the local governing body as provided in subsection (5) of this section. Such tax may not exceed double the license fee to be paid under this section;

and

WHEREAS, Neb. Rev. Stat. §53-124.12(6) (2007 Supp) authorizes a county to impose an occupation tax on catering licenses in an amount that does not exceed double the license fee required to be paid to obtain such license; and

WHEREAS, the County of Lancaster desires to impose an occupation tax on annual catering licenses in an amount equal to double the amount of the license fee required to be paid to obtain such license.

NOW THEREFORE, BE IT RESOLVED by the County Commissioners of Lancaster County, Nebraska, that:

1. An occupation tax is hereby imposed upon the craft brewery, microdistillery and annual catering licenses in the following amounts:

| | |
|-------------------------|-------|
| Craft brewery license | \$500 |
| Microdistillery license | \$500 |
| Annual catering license | \$200 |

Said occupation tax amounts shall be paid to the Lancaster County Clerk prior to the delivery of the license by the Clerk;

2. Upon receipt of said occupation tax, the Clerk shall deposit the tax amount with the County Treasurer for placement in the County's General Fund;
3. This Resolution shall be in full force and effect from the date of its execution by the Lancaster County Board.

DATED this 21st day of April, 2009.

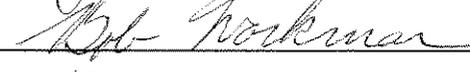
BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

APPROVED AS TO FORM

this 21st day of
April, 2009.


for GARY E. LACEY
County Attorney





Huddkins absent