

BASIC PROVISIONS AND TAX BASE OF THE NEBRASKA LOCAL OCCUPATION AND LICENSE TAX LAWS

Nebraska statute sections 14-109, 15-202, 15-203, 16-205, and 17-525 allow cities of the metropolitan class, cities of the primary class, first class cities, and second class cities and villages, respectively, to raise revenue by licensing, levying, and collecting an occupation tax on any occupation or business, including a public service corporation, within the limits of the city or village. The monies raised by these local taxes are for use by local governments in their governmental operations.

LOCAL OCCUPATION AND LICENSE TAX

**Statutory Reference
and Description**

**Estimated Tax
Expenditure Cost
NA = Not Available**

EXEMPTION

Sections 14-109, 15-203, 16-205, and 17-525

Exclude from imposition of any occupation tax all scientific and literary lectures and entertainments as well as concerts and all other musical entertainment given exclusively by the citizens of the city or village.

NA

LOCAL OCCUPATION AND LICENSE TAX RECOMMENDATIONS

There are no recommendations regarding these tax expenditures.