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# SECTION M

## Local Occupation and License Tax

### BASIC PROVISIONS AND TAX BASE

Neb. Stat. §§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.

<b>Statutory Reference and Description</b>	<b>Estimated Tax Expenditure Cost NA = Not Available</b>
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### EXEMPTIONS

#### **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

### RECOMMENDATIONS

There are no recommendations regarding these tax expenditures.