

SECTION L — Local Occupation and License Tax

BASIC PROVISIONS AND TAX BASE

Neb. Rev. Stat. §§ [14-109](#), [15-202](#), [15-203](#), [16-205](#), [17-525](#), and [18-1208](#) allow cities of the metropolitan class, cities of the primary class, first class cities, second class cities, and villages respectively, to raise revenue by 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.

Statutory Reference and Description	Estimated Tax Expenditure Cost (NA = Not Available)
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EXEMPTIONS

Sections [14-109](#), [15-203](#), [16-205](#), [17-525](#), and [18-1208](#)

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

NA

RECOMMENDATIONS

The Nebraska Department of Revenue has no recommendations.