

ORDINANCE NO. 212

AN ORDINANCE PLACING A TAX ON CERTAIN OCCUPATIONS AND LINES OF BUSINESS CARRIED ON WITHIN THE CORPORATE LIMITS OF THE VILLAGE OF CRAIG, NEBRASKA; EXCEPTING INTERSTATE AND GOVERNMENT BUSINESS; PROVIDING THE STEPS TO BE TAKEN IN THE COLLECTION OF SAID TAX; PROVIDING FOR THE REPEAL OF PRIOR ORDINANCES IN CONFLICT; PRESCRIBING THE TIME WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND TAKE EFFECT; AND PROVIDING A PENALTY FOR THE VIOLATION OF THE SEVERAL PROVISIONS OF THIS ORDINANCE.

BE IT ORDAINED BY THE CHAIRMAN AND BOARD OF TRUSTEES OF THE VILLAGE OF CRAIG, NEBRASKA:

SECTION 1 OCCUPATION TAX, PURPOSE

For the purpose of raising revenue there is hereby levied an occupation tax upon each and every occupation and business carried on within the corporate limits of the Village of Craig, Nebraska, as hereinafter specified and enumerated; and every person, firm, association or corporation carrying on the occupation or business herein specified within the limits of said village shall pay to the Village Treasurer the sum hereinafter named, as a tax upon the occupation or business. All money so collected shall be credited to the general fund of said village; and said money shall be and remain under the control of the Village Board for such use and purpose as other moneys belonging to the general fund.

SECTION 2 OCCUPATIONS ENUMERATED; AMOUNT OF TAX

There is hereby levied an occupation tax upon each and every occupation and business within the corporate limits of the Village of Craig, Nebraska, as hereinafter enumerated, in the several different amounts and upon the several respective occupations, professions, and lines of business, as follows:

Dog and pony show, per day-----	\$ 25.00
Street Carnival or circus-----	\$ 20.00
Dry Cleaners, pressers, cleaners of cloth, fabric or clothing, steam launderers, their agents, solicitors or servants, if said business or service is carried on by soliciting orders from truck, automobile or other vehicle and taking garments, clothing or fabric to be cleaned or renovated without the corporate limits and delivering or collecting for such work, or otherwise, each, per year-----	\$ 10.00

Fruits, vegetables or other commodities,
 retail dealers in, selling or offering for sale
 any of said commodities from railroad car, truck,
 automobile or other vehicle, per season-----\$ 5.00

Magazines, non-residents engaged in soli-
 citing subscriptions for, per person, per day---\$ 6.00

Photographers, dealers in enlargements of
 photographs, their agents, solicitors or servants
 when said business or service is carried on by
 soliciting orders, by producing all or part of
 the work or service without the corporate limits
 of this village or by delivering or collecting
 for finished work, or otherwise, per day, per
 person-----\$ 10.00

Non-resident persons engaged in soliciting
 for insurance companies, per person, per day----\$ 10.00

Non-resident retail sellers of goods and
 merchandise, not otherwise classified, when
 said goods and merchandise are sold by sample
 or by taking orders for future delivery, from
 truck, automobile or other vehicle, per day-----\$ 10.00

SECTION 3 INTERSTATE OR GOVERNMENT BUSINESS

The license tax by this ordinance levied 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 of Nebraska, the Village of Craig, or the officers of either, as such in the course of its or their official duties, or by any county or subdivision of this state or its officers as such.

SECTION 4 WHEN DUE

On all occupation and businesses on which said tax is levied at a yearly rate, the year for such tax shall be deemed to begin with the first day of May of each year and shall end on the last day of April following; and said tax for the year shall be due and payable in advance on the first day of May of every year and thereafter shall be delinquent; provided, that all taxes levied at a yearly rate as provided in this ordinance shall, for the taxing period ending April 30, 1971, be due from and after the passage, approval and publication of this ordinance. On all occupations or businesses on which said tax is levied at a daily rate, the tax shall be due and payable in advance before the business

begins, for the number of days for which the occupation or business is to be carried on within the taxing year.

SECTION 5 DUTIES OF PARTIES LIABLE

It is hereby made the duty of each and every person, firm, association, or corporation to pay the tax levied against him, them, or it at the time the same becomes due as provided in the foregoing section.

SECTION 6 PAID TO TREASURER, ACCOUNT;
RECEIPTS; NOT ASSIGNABLE

The tax herein levied shall be paid in cash to the Village Treasurer, or other person designated by resolution of the Chairman and Board, who, upon the payment thereof by any person, persons, partnership, firm or corporation, shall issue receipt therefor to the person, persons, partnership, firm or corporation paying the same, properly dated and specifying on behalf of whom and for what the sum is paid. The Village Treasurer's receipt shall be the warrant and proper authority of any person to carry on and conduct the business specified in said receipt and for which the money has been paid; provided, said receipt shall not be assignable.

SECTION 7 DAILY OR YEARLY PAYMENTS; WHEN MADE;
NO REFUND

Every occupation tax levied at a daily or yearly rate, must be paid in one payment in advance before the business is commenced whether commenced at the beginning of the day or year, or at any time thereafter. No person paying occupation tax shall be entitled to a refund of any part of the tax so paid.

SECTION 8 VIOLATION; PENALTY

Any person, firm, association or corporation who shall refuse or neglect to pay the occupation tax or taxes herein levied, or who shall transact any such business or engage in any such occupation without having complied with the provisions of this ordinance, shall upon conviction thereof, be fined in any sum not less than five dollars, nor more than one hundred dollars, and assessed the court costs of prosecution; provided,

that every suit brought under this section shall be in the name of the Village of Craig, Nebraska, and may be commenced by a warrant and arrest of the person or persons against whom the suit is brought or that 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 non-resident, 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 ordinance.

SECTION 9 REPEAL OF PRIOR ORDINANCES

All ordinances and parts of ordinances passed and approved prior to the passage and approval of this ordinance and in conflict therewith are hereby repealed.

SECTION 10 WHEN OPERATIVE

This ordinance shall take effect and be in full force from and after its passage, approval and publication.

Passed and approved the 14th day of September, 1971.

Chairman
VIVIAN E. CARLSON

Attest:
CLIFFORD A. NELSON
Village Clerk
(SEAL)