



## CITY OF CHADRON

234 MAIN STREET, P.O. BOX 390 CHADRON, NE 69337-0390

DATE: December 15, 2020  
MEMO TO: Honorable Mark Werner, and City Council Members  
FROM: Jeanette L. Puzzo, Finance Officer  
SUBJECT: Annual Occupation Tax Report per LB445

Due to the passing of LB445 on May 1, 2019, the following revision was made to Nebraska State Statute 18-1208, (5) (a-e):

(5) No later than ninety days after the end of the fiscal year, each municipality that imposes or increases any occupation tax as provided under this section shall provide an annual report on the collection and use of such occupation tax. The report shall be posted on the municipality's public web site or made available for public inspection at a location designated by the municipality. The report shall include, but not be limited to:

- (a) A list of all such occupation taxes collected by the municipality;
- (b) The amount generated annually by each such occupation tax;
- (c) Whether funds generated by each such occupation tax are deposited in the general fund, cash funds, or other funds of the municipality;
- (d) Whether any such occupation tax is dedicated for a specific purpose, and if so, the amount dedicated for such purpose; and
- (e) The scheduled or projected termination date, if any, of each such occupation tax.

Per this revision, I have provided the attached report of occupation taxes collected and the amount generated in Fiscal Year 2019-2020 for the City of Chadron, NE.



**City of Chadron**  
**Annual Occupation Tax Report**  
**Fiscal Year Ending September 30, 2020**  
(Pursuant to LB445, 2019)

<b>Occupation Tax</b>	<b>Amount</b>	<b>Deposit Fund</b>	<b>Purpose</b>	<b>Termination Date</b>
Carnival or Circus	-	General Fund	General Fund Operations	None
Electricians	200.00	General Fund	General Fund Operations	None
Games of Chance/Skill	6,170.56	Keno Fund	Community Grants	None
Gaming Devices - Distribution of	-	Keno Fund	Community Grants	None
Telephone/Telecommunications	34,131.29	Streets Fund	Street Operations	None
Fire Insurance Companies	25.00	General Fund	General Fund Operations	None
Fireworks Stand	-	General Fund	General Fund Operations	None
Franchise Fees/In Lieu of Taxes	-	General Fund	General Fund Operations	None
Electricity	707,628.35	General Fund	General Fund Operations	None
Gas	14,954.29	General Fund	General Fund Operations	None
Cable Television	49,825.86	General Fund	General Fund Operations	None
Water	117,863.30	General Fund	General Fund Operations	None
Wastewater	106,178.76	General Fund	General Fund Operations	None
Plumber Drainlayer	835.00	General Fund	General Fund Operations	None
Plumber/Drainlayer Examination Fee	-	General Fund	General Fund Operations	None
Liquor Licenses	11,450.00	General Fund	General Fund Operations	None
<b>Totals</b>	<b>\$ 1,049,262.41</b>			