

CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
JANUARY 5, 2021 AGENDA

Subject:	Type:	Submitted By:
ANNUAL OCCUPATION TAX REPORT	RESOLUTION ORDINANCES ◆ RECEIVE/FILE	CINDY MISEREZ FINANCE DIRECTOR

SYNOPSIS

A report has been prepared in accordance with Nebraska Revised Statutes 18-1208 requiring an annual report on the City's collection of occupation taxes.

FISCAL IMPACT

N/A

RECOMMENDATION

N/A

BACKGROUND

On the effective date of September 1, 2019, LB 445 required municipalities that impose occupation taxes to provide an annual report on the collection and use of the occupation taxes within 90 days of the end of a fiscal year. The following Annual Occupation Tax Report satisfies the state law requirements.

City of La Vista
Annual Occupation Tax Report
Fiscal Year Ending September 30, 2020

Occupation Tax	Amount	Fund	Purpose	Termination
Liquor and Tobacco	\$ 37,623	General	69% to General Fund Operating Expenses & 31% distributed to Papillion-La Vista Public Schools	None
Entertainment	2,205	General	General Fund Operations	None
Phone Occupation Tax	267,835	General	General Fund Operations	None
Hotel Occupation Tax	659,528	General	General Fund Operations	None
Restaurants and Drinking Places Occupation Tax	762,852	General	General Fund Operations	None
Professional Services	26,310	General	General Fund Operations	None
Business Occupation Tax	58,648	General	General Fund Operations	None
Total	\$ 1,815,001			

In accordance with Neb. Rev. Statutes 18-1208 as amended by LB445 effective September 1, 2019