

City of Yutan  
P.O. Box 215—112 Vine St  
Yutan, Nebraska 68073  
Phone: 402-625-2112

December 12, 2020

Mayor and City Council  
City of Yutan  
P.O. Box 215—112 Vine Street  
Yutan, NE 68073

RE: Annual Report on the Collection and Use of Occupation Taxes

Dear Mayor and City Council,

Pursuant to L.B. 445 and § 18-1208(5), municipalities are required to generate an annual report on the collection and use of occupation taxes within ninety (90) days of the end of each fiscal year. The following information reflects the collection and use of occupation taxes for FY 2019-2020, which ran from October 1, 2019, to September 30, 2020. The City of Yutan levies occupation taxes per Section 5, Article 2 of the Yutan Municipal Code.

- A. § 18-1208(5)(a)—A list of all such occupation taxes collected by the municipality:
- a. Alcoholic Beverage Retailers
  - b. Billiard Hall, Poolroom
  - c. Games of Chance and/or Lotteries
  - d. Fire Insurance Companies
  - e. Junkyards
  - f. Firework Retailers
  - g. Utility Companies
  - h. Telephone and Telecommunication Companies
- B. § 18-1208(5)(b)—The amount generated annually by each such occupation tax:
- |  |          |
|--|----------|
| a. Alcoholic Beverage Retailers              | \$500.00 |
| b. Billiard Hall, Poolroom                   | \$0.00   |
| c. Games of Chance and/or Lotteries          | \$30.00  |
| d. Fire Insurance Companies                  | \$0.00   |
| e. Junkyards                                 | \$0.00   |
| f. Firework Retailers                        | \$0.00   |
| g. Utility Companies                         | \$100.00 |
| h. Telephone and Telecommunication Companies | \$200.00 |

- C. § 18-1208(5)(c)—Whether funds generated by each such occupation tax are deposited in the general fund, cash funds, or other funds of the municipality:
  - a. Section 5-202 (Fire Insurance Companies): “For the use, support, and maintenance of the Fire Department, all revenue realized from the occupation tax on fire insurance companies shall be appropriated to the Fire Department Fund.”
  - b. Section 5-203 (All other occupation taxes): “The revenue collected shall then be immediately deposited into the General Fund by the city treasurer, who shall keep an accurate account of all revenue turned over.”
  
- D. § 18-1208(5)(d)—Whether any such occupation tax is dedicated for a specific purpose, and if so, the amount dedicated for such purpose.
  - a. There are no specific purposes listed for the funds generated by any such occupation tax in the City of Yutan.
  
- E. § 18-1208(5)(e)—There are no scheduled or projected termination dates for any occupation tax collected in the City of Yutan.

Katy Neukirch  
City Clerk-Treasurer