

**City of Grand Island Finance Department**  
**1306 West 3<sup>rd</sup> Street, PO Box 1968**  
**Grand Island, NE 68802-1968**  
**308-385-5444 Ext. 161**

**Food and Drink Service Occupation Tax**

Name: \_\_\_\_\_  
DBA: \_\_\_\_\_  
Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
Contact Name: \_\_\_\_\_  
Phone Number \_\_\_\_\_

Taxpayer shall mean any person engaged in the food services and drinking places businesses defined in the food services, drinking places and restaurant tax code for the City of Grand Island.

Reporting Period (for month ending) \_\_\_\_\_

- 1) Gross Receipts of Sales as defined in §23-66(C) (see reverse side of form) \_\_\_\_\_
- 2) Occupation Tax Rate (multiply line 1 by .015) \_\_\_\_\_
- 3) Occupation Tax Due \_\_\_\_\_

**Note: Taxes are due the 25th of the month following the reporting month and delinquent the next day.**

**Only complete next section if paying late:**

Late Payment Fees:

- 4) Prior Period Penalties \_\_\_\_\_
- 5) Delinquency Penalties (10% of Occupation Tax due) \_\_\_\_\_
- 6) Interest Penalties (1% per month) \_\_\_\_\_
- 7) Late Payment Fee Total (Total of lines 4+5+6) \_\_\_\_\_
- 8) Total Amount Due (Total of Lines 3+7) \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

You may wish to seek advice from your tax consultant on the calculation of the occupation tax in coordination with any other sales tax or other occupation taxes for which your business is responsible for. This occupation tax is a tax on the business that you are engaged in.

**Please return the completed form with payment to the address above.**

§23-66. Tax Imposed; Collection of Tax

(A) On or after July 1, 2016 and in each calendar month thereafter there is hereby imposed a food and beverages retailer occupation tax upon each and every person operating a commercial establishment within the City for any period of time during a calendar month. The amount of such tax shall be one and one-half percent (1½%) of all gross receipts for each calendar month derived from the sale of food and beverages subject to this tax.

(B) The person engaged in the sale of food and beverages may but is not required to itemize the tax levied on a bill, receipt, or other invoice to the purchaser, but each person engaged in the sale of food or beverages shall remain liable for the tax imposed by this section.

(C) Gross receipts subject to the tax shall include receipts from the sale of food and beverages but excluding receipts from the sale of food or beverages exempt from or not otherwise subject to Nebraska Sales and Use Tax as provided by the Nebraska Revenue Act of 1967 as amended from time to time.