

City of Grand Island Finance Department
100 E. 1st Street, PO Box 1968
Grand Island, NE 68802-1968
308-385-5444 Ext. 161 or 168

Northwest Commons Enhanced Employment Act Occupation Tax

Name: _____
DBA: _____
Address: _____
City, State, Zip: _____
Contact Name: _____
Phone Number: _____
Email: _____

Reporting Period (for month ending) _____

- 1) Gross Receipts of Sales as defined in Section 4 (see reverse side of form) _____
- 2) Occupation Tax Rate (multiply line 1 by .01) _____
- 3) Occupation Tax Due _____

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

Any late notices are also relayed to your rental agency: Grand Island Joint Venture, LLC

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 shown above.

For Internal Use:

Receipt Northwest Commons to 21100002-74037-30
Receipt Northwest Commons Interest and Penalties to 21100002-74787-30

Section 4. Tax Imposed; Collection of Tax

a) On or after October 1, 2015 and in each calendar month thereafter there is hereby imposed a retail business occupational tax upon each and every Person operating a General Retail Business within the Enhanced Employment Act Area for any period of time during a calendar month. The amount of such tax shall be one percent (1.00%) of all General Retail Business transactions which the State of Nebraska is authorized to impose a tax as allowed by the Nebraska Local Option Revenue Act for each calendar month derived from the General Retail Business subject to this tax. Such tax shall be imposed on transactions which the State of Nebraska is authorized to impose a tax as allowed by the Nebraska Local Option Revenue Act resulting from the sales of products or services within the limits of the Enhanced Employment Act Area which are subject to the sales and use tax imposed by the State of Nebraska, except that no occupation tax shall be imposed on any transaction which is subject to tax under Sections 53- 160, 66- 489, 66- 489.02, 66- 4, 140, 66-4, 145, 66-4, 146, 77- 2602 or 77- 4008 of the Nebraska Revised Statutes or which is exempt from tax under Section 77-2704.24 of the Nebraska Revised Statutes.

b) The Person engaged in operating a General Retail Business may itemize the tax levied on a bill, receipt, or other invoice to the purchaser, but each Person engaged in such business shall remain liable for the tax imposed by this Ordinance.