

City of Grand Island Finance Department
1306 West 3rd Street, PO Box 1968
Grand Island, NE 68802-1968
308-385-5444 Ext. 168

Good Life District Occupation Tax

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

All persons or entities engaged in any sales which would be subject to Nebraska State Sales and Use Tax shall collect this occupation tax at a rate of 2.75% on sales subject to **Nebraska State Sales and Use Tax**.

Reporting Period (for month ending) _____

- 1) Gross Receipts of Sales as defined in §38-16 (see reverse side of form) _____
- 2) Occupation Tax Rate (multiply line 1 by .0275) _____
- 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 Penalty (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.

§38-16 Good Life District Occupation Tax

From October 1, 2024 to May 31, 2054 the City shall impose a Good Life District Occupation Tax in the amount of 2.75% on all establishments located within the Good Life District Program Area (38-13). Council hereby finds, determines, and declares it is appropriate a tax be imposed and said tax is authorized by the Good Life District Economic Development Act, the Program Ordinance adopted by the City of Grand Island, and furthers the purposes required within the Act and Program.

Said Good Life District Occupation Tax shall be imposed on all items which are subject to the Nebraska State Sales and Use Tax (“State Sales Tax”) as defined in the Nebraska Revenue Act of 1967 as amended from time to time.

All revenue derived from this Good Life District Occupation Tax shall be deposited into the Program Fund established as part of the Good Life District Program Ordinance and shall be used for the purposes allowed by that Fund.

All persons or entities engaged in any sales which would be subject to State Sales Tax shall collect this occupation tax at a rate of 2.75% on sales subject to State Sales Tax. Itemization of this tax may be made, but is not required, on the bill, receipt, or other invoice to the purchaser, but each person or entity engaged in taxable sales shall remain liable for the tax imposed by this section.