**RESOLUTION NO. 49-22**

**OCCUPATION TAX**

WHEREAS, the Mayor and City Council have voted to set the following occupation taxes and their individual amounts; and

 WHEREAS, all occupation taxes shall be due on or before September 1 of each year, or when beginning to do business within the City; and

 WHEREAS, all occupation taxes will be paid to the City Clerk of the City of Oshkosh; and

 BE IT RESOLVED by the Mayor and City Council of the City of Oshkosh, in the State of Nebraska that the list of the occupation tax and amount are as follows:

**Alcoholic Beverage Retailers**

 Class A $200.00

 Class B $200.00

 Class C $500.00

 Class D $400.00

 Class I $500.00

 Special $ 50.00

**Skill games**

 Per year $ 10.00 per game

**Auctioneer/Auctions**

 Per day $ 25.00

 6 months $ 50.00

 1 year $100.00

**Concessions**

Per day $ 50.00

**Fruits, vegetables, or commodities from truck**

 Per year $ 50.00

**Retail sellers of meat, goods, and wares**

**Sold from truck**

30 days $ 50.00

**Food Trucks**

Per year $ 50.00

**Wholesale dealers from vehicle, truck, telephone, or internet for resale**

 Per year $ 50.00

**Gas fitter**

 Original registration $ 50.00

 Renewal per year $ 25.00

**Electrician**

Original registration $ 50.00

 Renewal per year $ 25.00

**Plumber**

Original registration $ 50.00

 Renewal per year $ 25.00

**Roofers**

Per day $ 25.00

 Per year $ 50.00

**Itinerant Merchant**

 30 days $ 50.00

ADOPTED this 8th day of December, 2022.

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 Terry Davis, Mayor

ATTEST:

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LeAnn Brown, City Clerk