

**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**

**Telecommunication Tax**

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

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

- |   |             |
|---|-------------|
| 1) Gross, Non-Exempt Charges (see reverse side for details) | _____       |
| 2) Telecommunication Tax Rate (multiply line 1 by .05)      | _____ x .05 |
| 3) Telecommunication Tax Due                                | _____       |
| 4) Penalty  | _____       |
| 5) Interest   | _____       |
| 6) Total Tax Due (add lines 4 – 6)                          | _____       |

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.**

**Grand Island City Ordinance No. 9593**  
**Article III. Telecommunication Tax**

**§23-21. Occupation Tax; Exemption**

A) All telephone companies and mobile telecommunications services doing business in the City are required to pay an occupation tax to the City in an amount equal to three (3) percent of the gross receipts from the legally established basic monthly charges collected for local exchange telephone service to subscribers within the City, intrastate message toll telephone service and mobile telecommunications services for revenue in the City.

B) Effective September 1, 2016, in addition to the three (3) percent occupation tax provided by §23- 21 ( A) above, all telephone companies and mobile telecommunications services doing business in the City are required to pay a supplemental occupation tax to the City in an amount equal to two (2) percent, resulting in a total occupational tax of five (5) percent of the gross receipts from the legally established basic monthly charges collected for local exchange telephone service to subscribers within the City, intrastate message toll telephone service and mobile telecommunications services for revenue in the City. The revenue received from the two (2) percent supplemental occupation tax shall be placed in a segregated account and shall be appropriated solely for payment of bonds for construction of a new primary 911 Emergency Operating facility and for other public safety purposes.

C) The supplemental occupation tax imposed pursuant to § 23- 21( B) shall terminate on August 31, 2036, at which time the occupational tax rate imposed by this Article shall be three (3) percent as provided by §23- 21( A), above.

D) As used in this section, mobile telecommunications services shall mean a wireless communication service carried on between mobile stations or receivers and land stations, and by mobile stations communicating among themselves, and includes:

- i. Both one- way and two-way wireless communications services;
- ii. A mobile service which provides a regularly interacting group of base, mobile, portable and associated control and relay stations, whether on an individual, cooperative, or multiple basis for private one- way or two-way land mobile radio communications by eligible users over designated areas of operation; and
- iii. Any personal communications service.

E) There shall be excepted from the provisions of this Article all receipts for telephone service to the United States government or any of its departments, and all receipts from the state or any of its departments, and no part or portion of the tax provided for in this Article shall be levied upon or assessed against or taken from the United States government, the government of the state, or any of either of their departments.