

City of Grand Island Finance Department
1306 West 3rd 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 December 1, 2008 and in each calendar month thereafter there is hereby imposed a food services and drinking places occupational privilege tax upon each and every person conducting food services, drinking places business, or restaurants 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 food services and drinking places business subject to this tax.

(B) The person engaged in the food services, drinking places business, and/or restaurants may itemize the tax levied on a bill, receipt, or other invoice to the purchaser, but each person engaged in food services, drinking places business, or restaurant 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 non-alcoholic beverages. Gross receipts subject to tax shall also include the receipts of sale of food in a restaurant with facilities for consumption on the premises even if the food is not actually consumed on the premises, including the receipts from prepared “take out”, “drive through”, or “to go” food, and receipts from the sale of food and non-alcoholic beverages as a concession at a race track or arena.