

An Ordinance levying and assessing an occupation tax on every person, firm, association or corporation engaged in the business of selling, distributing and furnishing natural or manufactured or mixed gas in the City of Grand Island, Nebraska; fixing the amount of said tax; fixing the time this ordinance shall take effect; fixing the penalty interest to be paid on delinquent payments of said tax; providing for the filing of reports by said company, or companies, and providing for inspection of books and records by officers and agents of the City of Grand Island, and providing that said tax shall be credited to the General Fund of said City.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA:

SECTION 1. All persons, firms, associations or corporations distributing, manufacturing or furnishing gas, either natural, manufactured or mixed gas, to the inhabitants of the City of Grand Island are hereby required to pay an occupation tax, and the amount thereof as hereinafter specified is hereby assessed against said company or companies commencing on the 1st day of September, 1958.

SECTION 2. Any person, firm, association or corporation engaged in the business of distributing, manufacturing or furnishing gas, either natural, manufactured or mixed gas in said City of Grand Island shall be required to pay the City of Grand Island an occupation tax in the sum and amount of Three (3%) per cent on the gross receipts of said company or companies derived from its business of distributing, manufacturing or furnishing gas to the inhabitants of the City of Grand Island.

Payment of such occupation tax shall be made as follows: Such occupation tax shall be paid each month and on the 15th day of October, 1958, the first monthly payment equal to three (3%) per cent of the gross business of such company or companies shall become due and payable for the month preceding said date and each and every payment thereafter shall be made on the 15th day of each month thereafter, and all deferred payments shall draw interest at the

ORDINANCE NO. 3364 (Cont'd.)

rate of one (1%) per cent per month, and after payment has been in default six months, a penalty of five (5%) per cent shall be added thereto in addition to the interest charge and shall be paid by such person, firm, association or corporation engaged in such business.

SECTION 3. Any person, firm, association or corporation engaged in such business shall on or before the 10th day of each month, as hereinabove provided, file with the City Clerk of the City of Grand Island a full, complete and detailed statement of the gross income derived by said company or companies from the sale of gas to the inhabitants of the City for the preceding month, which statement shall be duly verified and sworn to by the managing officer of any such gas company or companies, and the City of Grand Island shall have the right at any and all times during business hours, to inspect through its officers, agents, or representatives, the books and records of any such gas company or companies for the purpose of verifying such report or reports; provided, however, that in case any such gas company or companies shall refuse or fail or neglect to furnish or file such report at the time or times specified or shall refuse to permit the City of Grand Island, through its officers, agents, or representatives to inspect the books and records of such company or companies for the purpose of verifying such report or reports, then and in that event the occupation tax for the preceding month shall be and is hereby fixed and determined to be the sum and amount of Three Thousand Five Hundred (\$3500.00) Dollars which said amount shall draw interest at the rate of one (1%) per cent per month after due and payable and in addition thereto a penalty of five (5%) per cent for failure to pay within six months.

SECTION 4. If any person, firm, association or corporation engaged in such business shall fail to make payment of the occupation tax as hereinabove provided, and at the time or times hereinabove specified, the City of Grand Island shall have the right and

ORDINANCE NO. 3364 (Cont'd.)

may sue any such gas company or companies in any court of competent jurisdiction for the amount of occupation tax due and payable under the terms and provisions of this ordinance, and may recover therein a judgment against any such gas company or companies for the amount so due, together with interest and penalties, and may have execution thereon.

SECTION 5. All occupation taxes collected in accordance with the provisions of this ordinance shall be paid to the City Treasurer of the City of Grand Island at the time specified in this ordinance, and he shall issue and deliver a receipt therefor upon payment thereof, and the amount so paid shall be credited by the City Treasurer to the General Fund of the City, unless otherwise directed by the City Council.

SECTION 6. This ordinance shall be in force and take effect from and after its passage, approval and publication as by law provided.

Passed and approved this the 21st day of July, 1958.

ATTEST:

Floyd S. White  
CITY CLERK

Frank D. Ryden  
MAYOR