



## Annual Occupation Tax Report

For Fiscal Year ending September 30, 2025  
In accordance with LB 445 signed on May 1, 2019

<u>Occupation Tax</u>	<u>Tax Rate</u>	<u>Amount</u>	<u>Fund Location and Usage</u>	<u>Termination Date</u>
Beer & Liquor (annual)	Various	70,263.00	General Fund-General Operations	*
Cable TV	5%	271,700.61	General Fund-General Operations	*
General Business #1	1%	465,712.64	General Fund-Eligible Redevelopment Project	9/30/2038
General Business #2	1% or 2%	13,477.62	General Fund-Eligible Redevelopment Project	12/31/2044
Hotel	2%	868,106.02	General Fund-Economic Development Promotion	*
Natural Gas (per therm)	\$0.045	529,494.91	General Fund-General Operations	*
Restaurant & Drinking Place	1%	1,643,608.39	Restaurant Occupation Tax Fund-Debt Service	1/31/2042
Telecommunications	4%	197,866.07	General Fund-General Operations	*
Billboard (annual)	\$100	@	General Fund-General Operations	*
Circus/Carnival (daily)	Various	@	General Fund-General Operations	*
Fireworks (annual)	\$150	@	General Fund-General Operations	*
Itinerant Merchant, Peddler, or Solicitor (daily or annual)	\$75 or \$500	@	General Fund-General Operations	*
Junk Dealer (annual)	\$25	@	General Fund-General Operations	*
Pawn Broker (annual)	\$50	@	General Fund-General Operations	*
		21,302.50	@ These taxes are collected in aggregate because of their low volume	

\* Until City Council repeals

*Brian Schultz*

Respectfully Submitted  
Director of Finance  
City of Kearney, NE

10/25/2025  
Date