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CITY OF KEARNEY **PRESS RELEASE** ***For Immediate Release***

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Restaurant and Drinking Place 1% Occupation Tax

The City of Kearney would like to remind all restaurant and drinking place businesses located within the Kearney city limits that the current restaurant and drinking place occupation tax is **one percent (1%)**. The one percent (1%) occupation tax is currently imposed on the businesses gross receipts resulting from the sale of food and **non-alcoholic** beverages prepared for immediate consumption “on the premises”, and from prepared “take out”, “drive through” and “to go” food. The occupation tax is not currently imposed on alcoholic beverages.

All businesses engaged in operating a restaurant or drinking place **may** itemize the occupation tax on the bill, receipt, or other invoice to the purchaser, however, each business shall remain liable for the occupation tax. If the business chooses to itemize the occupation tax on the bill, receipt, or other invoice to the purchaser, the business is required to calculate and itemize the correct occupation tax on the bill, receipt, other invoice to the purchaser.

Additional information regarding this occupation tax can be found on the City of Kearney website at www.cityofkearney.org.

Check out our web site at www.cityofkearney.org.

We are sending this News Release as a service to the news media and citizens of Kearney.

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