

ORDINANCE NO. 2232

AN ORDINANCE OF THE CITY OF CRETE, NEBRASKA RELATING TO BUSINESS REGULATIONS; TO AMEND SECTIONS 10-910 OF THE CRETE MUNICIPAL CODE; TO AMEND THE TAX RATE FROM FIVE PERCENT TO FOUR PERCENT IN COMPLIANCE WITH NEBRASKA LAW

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

Section 1. That Chapter 10, Article 9, Section 10-910 of the Crete Municipal Code be amended as follows:

10-910 Occupation Tax; Telephone and Telecommunications

- (1) Any person, partnership, limited liability company, corporation, association, or other business entity that provides telephone, telecommunications, wireless, or advanced telecommunications capability services shall pay an occupation tax in the amount of ~~five~~ four percent (~~5~~4%) of all gross receipts derived from business to, from, and within the City, except as otherwise provided for by law.
 - a. Advanced telecommunications capability service means high-speed, broadband telecommunications capability that enables users to originate and receive high-quality voice, data, graphics, and video communications using any technology.
 - b. Telecommunications service means the transmission, between or among points specified by the user, of information of the user's choosing without a change in the form or content of the information as sent or received.
 - c. Wireless service means any mobile service as defined in 47 U.S.C. 153 and 47 C.F.R. 27.4, any commercial mobile service as defined in 47 U.S.C. 332, or any commercial mobile radio service as defined in 47 C.F.R. 20.
- (2) The tax imposed by this section shall be due and payable semiannually, on or before March 31 of each year for the preceding six month period and on or before September 30 of each year for the preceding six month period.

Section 2. That the above section shall be codified as part of the Crete City Code as stated herein.

Section 3. All ordinances and parts of ordinances in conflict herewith are hereby repealed.

Section 4. This ordinance shall be published in pamphlet, book, or electronic form and shall take effect and be in full force and effect from and after its passage, approval and publication, as provided by law.

PASSED AND ENACTED the 7th day of January 2025.

Mayor

ATTEST:

City Clerk

Seal