ORDINANCE NO. ____________

AN ORDINANCE amending Chapter 3.30 of the Lincoln Municipal Code relating to Restaurant Occupation Tax by adding a new section numbered 3.30.120, entitled Temporary Suspension of Tax Remittance, to temporarily suspend the forwarding by businesses of the occupation tax collected by bars and restaurants for a period of ninety days as indicated herein.

BE IT ORDAINED by the City Council of the City of Lincoln, Nebraska:

Section 1. That Chapter 3.30 of the Lincoln Municipal Code be amended to add a new section numbered 3.30.120 to read as follows:

3.30.120 **Temporary Suspension of Tax Remittance.**

The occupation tax imposed by Chapter 3.30 upon restaurants and drinking places shall be modified in the following manner:

a. The submission to the city by businesses of the collected taxes shall be suspended beginning March 1, 2020.

b. The amount of taxes that are imposed during the suspension shall be due and payable on the 25th day of June 2020.

c. The filing of the returns and reports required by LMC Section 3.30.040 shall not be suspended and shall be prepared and filed pursuant to the requirements of LMC Section 3.30.040.

d. Interest and penalties shall not be imposed on any taxes imposed during this suspension if such taxes are paid by the 25th day of June 2020.

Section 3. This ordinance shall be published, within fifteen days after the passage hereof, in one issue of a daily or weekly newspaper of general circulation in the City, or posted on
the official bulletin board of the City, located on the wall across from the City Clerk's office at 555 S. 10th Street, in lieu and in place of the foregoing newspaper publication with notice of passage and such posting to be given by publication one time in the official newspaper by the City Clerk. This ordinance shall take effect and be in force from and after its passage and publication or after its posting and notice of such posting given by publication as herein and in the City Charter provided.

Introduced by:

Approved as to Form & Legality:

Approved this ____ day of __________, 2020:

Mayor