



www.lincoln.ne.gov
402-441-8002

LINCOLN'S OCCUPATION TAX

For Lincoln and Lancaster County Businesses



What is the Occupation Tax?

Chapter 8.32.150 of the Lincoln Municipal Code establishes an occupation tax of \$7.00 per ton on all refuse collected within the corporate limits of the city or collected within Lancaster County that is deposited in the Lincoln sanitary landfill.

Who pays the Occupation Tax?

The occupation tax is collected mainly from licensed refuse haulers and those firms that transport their refuse to the Lincoln landfill.

What are revenues used for?

Revenues from the tax support:

- composting yard waste programs,
- recycling programs, and
- operating the transfer station.

Revenues also support the Health Department's Pollution Prevention, Small Business Technical Assistance, Special Waste, and Hazardous Waste Programs.

Is Special Waste subject to the Occupation Tax?

All Special Waste generated in the Lincoln corporate limits is subject to the occupation tax. These wastes include contaminated soil, asbestos, and other wastes found on the Special Waste inventory list.

Is all waste subject to the occupation tax?

Only refuse collected within the corporate limits of Lincoln (which is defined as the City limits plus 3 miles) and refuse collected within Lancaster County that is deposited in Lincoln's sanitary landfill is subject to the occupation tax.

The occupation tax is *not* assessed on:

- refuse collected outside the Lincoln corporate limits that is transported directly to an out-of-county disposal facility,
- waste deposited at the North 48th Street Construction and Demolition Debris Landfill,
- yard wastes deposited at the Bluff Road Composting Site,
- refuse hauled to the North 48th Street Transfer Station,
- materials collected for recycling (such as scrap metal, shingles used to make asphalt, crushed concrete aggregate), or
- liquid wastes disposed of at the treatment plant.

Do I have to pay occupation tax on hazardous waste?

Hazardous Waste is not subject to the occupation tax; it is not legal to deposit Hazardous Waste in Lincoln's landfill. (For a clarification of Special Waste and Hazardous Waste, call the Lincoln Lancaster County Health Department's Special Waste Program at (402) 441-8002.)

Is waste hauled out of Lancaster County subject to the occupation tax?

Refuse collected within the corporate limits of Lincoln is subject to the occupation tax, regardless of where it is hauled for disposal.

If the refuse is subject to the tax, the hauler is required to scale (weigh the load at a designated, certified scale) the load at the Bluff Road gatehouse or at Shoemaker's Truck Stop on West O Street and pay the occupation tax. *This requirement also applies to haulers using dump trucks, panel vans, or roll-off containers to transport waste.* Some businesses might be in violation of municipal code if they do not scale their loads prior to hauling taxable refuse to an out-of-county disposal facility. All loads must be covered while being transported on Lincoln and Lancaster County roads.

Do I have to pay the occupation tax if I hire a firm to haul waste?

A business that contracts with a hauler to transport refuse for disposal will not be assessed the occupation tax directly.

Questions concerning the occupation tax ordinance and compliance, as well as general waste disposal may be directed to the Lincoln-Lancaster County Health Department's Waste Management Section at (402) 441-8002.