

NEBRASKA LIQUOR CONTROL COMMISSION

ANNUAL LICENSE FEES §53-124.01

OCCUPATION TAXES §53-132 (4) (d)

CLASS TYPE	LICENSE FEE	CLASS TYPE	LICENSE FEE	CLASS TYPE	LICENSE FEE
A	\$100	C	\$300	D	\$200
AB	\$200	CG	\$300	DK	\$200
ABK	\$200	CCS	\$300	I	\$250
AD	\$300	CCSG	\$300	IB	\$350
ADK	\$300	CK	\$300	IBK	\$350
AK	\$100	CKG	\$300	ID	\$450
B	\$100	CKCS	\$300	IDK	\$450
BK	\$100	CKCSG	\$300	IK	\$250

All license fees received by the **City/Village or County Treasurer** shall be credited to the school fund of the District or the County per §53-138.01

Annual license fees shall be prorated on a quarterly basis from the date of issuance (See Proration Chart)

The City/Village or the County Clerk may collect occupation taxes as provided for by ordinance in an amount not to exceed double the amount of the annual license.

- CLASS CS \$1000 Cigar Shop Certification– application fees collected by local governing body
(**NO** local fees or occupation taxes are to be collected per §53-131)
- CLASS E \$300 Entertainment District – license fees collected by local governing body
(Occupation tax may be collected per §53-123.17 (7))
- CLASS G \$300 Growler Endorsement - license fees collected by Commission
(**NO** local fees or occupation taxes are to be collected per §53-134.01)
- CLASS J \$50 Limited Alcohol Sales – license fees collect by local governing body
(**NO** occupation taxes are to be collected per §53-132 (6))
- Catering K \$100 Catering Permit - license fees collected by Commission
(Occupation tax may be collected per §53-124.12 (6))
- CLASS L \$250 Craft Brewery (Brew Pub) - license fees collected by Commission
- CLASS LK \$350 Craft Brewery (Brew Pub) with Catering Permit - license fees collected by Commission
(Occupation tax may be collected per §53-132(4) (d))
- CLASS Q \$50 Pedal Pub - license fees collected by Commission
(Occupation tax may be collected per §53-132(4) (d))
- CLASS YC **NO** license fees and **NO** occupation tax collected by Commission or local governing body
- CLASS Y \$250 Farm Winery - license fees collected by Commission
- CLASS YK \$350 Farm Winery with Catering Permit – license fees collected by Commission
(Occupation tax may be collected per §53-132(4) (d))
- CLASS Z \$250 Microdistillery – license fees collected by Commission
(Occupation tax may be collected per §53-132(4) (d))

PRORATION CHART §53-124 (9)

Class C

Annual License Fee \$300

Prorated for each quarter from the date of issuance (\$75)

November 1 to January 30

February 1 to April 30

May 1 to July 31

August 1 to October 31

Non Class C

Annual License Fee *

Prorated for each quarter from the date of issuance

*

Class A \$100 = \$25 each quarter

Class B \$100 = \$25 each quarter

Class D \$200 = \$50 each quarter

Class I \$250 = 62.50 each quarter

Class J \$50 = \$12.50 each quarter

May 1 to July 31

August 1 to October 31

November 1 to January 31

February 1 to April 30