

**NEBRASKA LIQUOR CONTROL COMMISSION LICENSE FEES (§53-124)**

**License fees and Occupation taxes (if any collected) shall be prorated on a quarterly basis**

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

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**Licensee Fee**

CLASS L	\$ 250	Craft Brewery (Brew Pub) <u>collected by Commission</u>
CLASS LK	\$ 350	Craft Brewery (Brew Pub) with catering <u>collected by Commission</u>
CLASS Q	\$ 50	Pedal Pub <u>collected by Commission</u>
CLASS Y	\$ 250	Farm Winery <u>collected by Commission</u>
CLASS YK	\$ 350	Farm Winery with catering <u>collected by Commission</u>
CLASS YC		No Fees Collected
CLASS Z	\$ 250	Microdistillery <u>collected by Commission</u>

Catering (K) licenses - \$100 license fee collected by Commission

All licensee fees collected by the **City or Village Treasurer** shall be credited to the School Fund of the District.

All License fees collected by the **County Treasurer** shall be credited to the School Fund of the County.

You may collect an **occupation tax** as provided for by ordinance in an amount not to exceed double the amount of the licensee fee. [§53-132(4)(d)].