



400 E Military Ave.

Fremont, NE 68025

402-727-2630

Returns must be filed in the Accounting/Finance office of City Hall before 4:30 p.m. on the last business day of the month to avoid penalties.

### Food and Beverage Service Occupation Tax Return

Name: \_\_\_\_\_ Mark this box if preferred mailing address is the same as the Location address: 
DBA: \_\_\_\_\_
Location address: \_\_\_\_\_ Preferred mailing address: \_\_\_\_\_
City, State, Zip: \_\_\_\_\_
Contact Name: \_\_\_\_\_
Phone Number: \_\_\_\_\_

Taxpayer shall mean any person engaged in the food services and drinking places businesses defined in the food services, drinking places and restaurant tax code for the City of Fremont.

Reporting Period (for month ending) \_\_\_\_\_ Reporting periods after April 1, 2022

Mark this box if no sales for this month and location:  Mark this box if business closed/sold:

- 1) Gross Receipts of Sales as defined in §14-302 of Ordinance No. 5604 \_\_\_\_\_
2) Occupation Tax Rate (multiply line 1 by .0100) \_\_\_\_\_ 0.0100
3) Occupation Tax Amount Due \_\_\_\_\_

Note: Taxes are due the last business day of the month following the reporting month and delinquent the next day. Only complete next section if paying late:

Late Payment Fees:

- 4) Prior Period Penalties \_\_\_\_\_
5) Delinquency Penalties (10% of Occupation Tax due) \_\_\_\_\_
6) Interest Penalties (1% per month) \_\_\_\_\_
7) Late Payment Fee Total (Total of lines 4+5+6) \_\_\_\_\_
8) Total Amount Due (total of Lines 3+7) \_\_\_\_\_

Under the penalties provided by law, the person signing this form affirms that this is a complete and accurate statement of the receipts and payments subject to the occupation tax.

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

You may wish to seek advice from your tax consultant on the calculation of the occupation tax in coordination with any other sales tax or other occupation taxes for which your business is responsible. This occupation tax is a tax on the business that you are engaged in.

Please return the completed form with payment to the address shown above.

# Frequently Asked Questions about Fremont's Prepared Food and Beverage Occupation Tax

What sales are subject to Fremont's occupation tax? **All sales of prepared food and beverage as defined in Ordinance 5604.**

When does the occupation tax become effective? **October 1, 2015 at a rate of 1.75%, with a new rate of 1.25% effective July 1, 2016, and a new rate of 1.00% effective April 1, 2022.**

Does the occupation tax apply only to restaurants? **No. It applies to any business with sales subject to the occupation tax, such as but not limited to: grocery stores, convenience stores, cafes, bakeries, coffee shops, arenas, food carts, and caterers.**

Are sales of alcoholic beverages, subject to the occupation tax? **No.**

Does this tax apply to food not consumed on the premises? **Yes. The tax includes all foods from prepared, take out, drive through, or to go food as well as the sale of food and non-alcoholic beverages as a concession at an arena.**

How much is the tax? **1.75% of the gross receipt through June 30, 2016. Effective July 1, 2016, the rate was 1.25%. Effective April 1, 2022 the rate is 1.00%.**

When is the tax due? **The tax is due on or before the last business day of the month following the month it was collected. Postmark will not be accepted as proof of timely filing.**

What if I need more information about the occupation tax? **Information can be accessed on our website at <http://fremontne.gov/511/Occupation-Taxes> which has the tax return forms and the ordinance that enacted the occupation tax. If you have other questions you can contact Jennifer Nabb at [Jennifer.Nabb@fremontne.gov](mailto:Jennifer.Nabb@fremontne.gov) or 402-727-2626.**

Effective for receipts after April 1, 2022