

City of Scottsbluff Retail Business Occupation Tax

As per the Redevelopment Agreement with Monument Mall Rehabilitation Project and Ordinance #4159, businesses located in the Monument Mall are required to pay a Retail Business Occupation Tax (RBOT) to the City of Scottsbluff on any taxable retail sales generated by your business.

The RBOT is in addition to any other tax, license, or fee that you may be required to pay to the Federal, State, or Local Governments.

Tax computation:

The amount of the RBOT is 0.5% of all transactions which the State of Nebraska is authorized to impose a tax as allowed by the Nebraska Local Option Revenue Act. In other words, you will charge this on any sale that the State of Nebraska requires sales tax to be charged upon. 0.5% is to be charged to all sales before the sales tax is calculated (the State 5.5% and local 1.5%). The following is an example:

Sales	\$10.00
Occupation tax	\$ 0.05 (\$10.00 x 0.5%)
Sub-total	\$10.05
State sales tax	\$ 0.55
Local sales tax	\$ 0.15
Total	\$10.75

Payment process:

A Monthly Remittance Worksheet will need to be completed and sent with your corresponding payment to City Hall @ 2525 Circle Drive, Scottsbluff, NE 69361. Your payment is due monthly, on or before the 25th of the following month. It is important to note that the officer or manager of the business verifies and swears that the information supplied is correct.

Failure to file:

The City has remedies in place if the RBOT is not paid on time or paid at all. These remedies include billing an estimated amount including an assessment of a penalty at the rate of 1.0% per month and interest on the delinquent tax at the rate of 10.0% per month.

Record keeping:

It is your responsibility to maintain and preserve suitable records as may be necessary to determine the amount of RBOT you are to pay. These records will be kept separate and apart from other records as to facilitate examination of your books and records. These records are to be kept for a minimum of 4 years. These records may be reviewed by the City of accuracy.