

ORDINANCE NO. 13-2012

AN ORDINANCE OF THE CITY OF CORBIN, KENTUCKY,
AMENDING ORDINANCE NO. 5-2012 KNOWN AS THE
ALCOHOLIC BEVERAGE CONTROL ORDINANCE TO REQUIRE
THAT PAYMENT TO THE CITY OF REGULATORY FEES SHALL
BE REMITTED EACH MONTH INSTEAD OF EACH QUARTER

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF
CORBIN, KENTUCKY AS FOLLOWS:

SECTION ONE: Ordinance No. 5-2012 known as the Alcoholic Beverage Control Ordinance at SECTION 10. LICENSING AND HEARING, subsection (K) Regulatory License Fee, at Page 10, is hereby amended and shall read as follows:

(K) *Regulatory License Fee.* There is hereby imposed a regulatory license fee on the gross receipts of sale of alcoholic beverages of each license issued by the City Administrator. As of the time of adoption of this Ordinance, the regulatory license fee shall be seven percent (7%) of gross sales of all alcoholic beverages sold by the drink. In the case of retail sales of package distilled spirits and wine, the regulatory license fee shall be five percent (5%) of gross sales. The regulatory license fee shall be four percent (4%) on gross retail sales of package malt beverages. These percentage rates are reasonably estimated to reimburse the City for the cost of any additional policing, regulatory or administrative expenses related to the sale of alcoholic beverages. Such fee shall be in addition to any other tax, fee or license permitted by law, but a credit against such fee shall be allowed in an amount equal to the license or fee imposed and such regulatory fee shall be applied annually from January 1 to December 31. Payment of such regulatory fees shall be paid to the City, to the attention of the City Administrator, and ~~payment shall be due no later than by the end of the month immediately following each calendar quarter at which time one-fourth (1/4) of the annual license fees paid otherwise hereunder by the taxpayer shall be deducted as a credit.~~ payment shall be due on the 20th day of each month and one-fourth (1/4) of the annual license fees paid otherwise hereunder by the taxpayer shall be deducted as a credit each quarter. Failure to pay such ~~quarterly~~ monthly remittance within ten (10) days of the due date constitutes a violation and subjects the licensee to suspension or revocation of its license. The civil penalty for failure to pay ~~quarterly~~ monthly admittances when due is five percent (5%) of the unpaid tax for each ~~ninety (90)~~ thirty (30) days or fraction thereof. The total late filing penalty shall not exceed twenty-five percent (25%) of the tax, provided, however, in no case shall the penalty be less than Ten Dollars (\$10.00). Interest at the rate of Eight Percent (8%) per annum will apply to any late payments.

SECTION TWO: Except as specifically amended herein, the provisions of Ordinance No. 5-2012 the Alcoholic Beverage Control Ordinance shall remain in full force and effect.

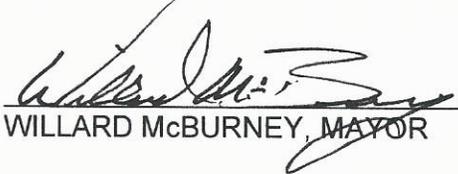
SECTION THREE: This Ordinance shall take effect upon two (2) readings, passage and legal advertisement.

FIRST READING 6-11-2012

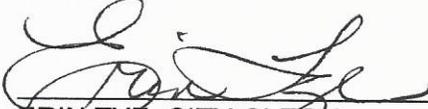
SECOND READING 6-15-2012

APPROVED

BY:


WILLARD McBURNEY, MAYOR

ATTEST:


ERIN TYE, CITY CLERK