

ORDINANCE NO. 10-2009

AN ORDINANCE OF THE CITY OF CORBIN, KENTUCKY AMENDING ORDINANCE NO. 8-2003 TO INCREASE THE REGULATORY LICENSE FEE IMPOSED ON THE GROSS RECEIPTS OF SALE OF ALCOHOLIC BEVERAGES OF EACH LICENSE ISSUED BY THE CITY ABC ADMINISTRATOR FROM SIX (6%) PERCENT OF GROSS SALES OF ALCOHOLIC BEVERAGES TO SEVEN (7%) PERCENT OF GROSS SALES OF ALCOHOLIC BEVERAGES, AND SETTING THE EFFECTIVE DATE OF THIS ORDINANCE AS AUGUST 1, 2009.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF CORBIN, KENTUCKY, as follows:

**SECTION 1.** Ordinance No. 8-2003, at SECTION ONE., Article IV. APPLICATION/ LICENSE, Regulatory License Fee: (a), is hereby amended and shall read as follows:

**Regulatory License Fee:**

(a) A regulatory license fee is imposed on the gross receipts of sale of alcoholic beverages of each license issued by the City ABC Administrator. The license fee shall be ~~six (6%) percent~~ seven (7%) percent of gross sales of alcoholic beverages.

(b) Payment of such regulatory fees shall be remitted to the City ABC Administrator, and shall accompany the tax returns approved for such use by the City Commission. These returns and payments are due no later than by the end of the month immediately following each calendar quarter.

(c) Failure to pay such quarterly remittance within ten (10) days of the due date constitutes a violation and subjects licensee to suspension or revocation.

(d) Penalty for failure to file a return and pay quarterly remittance by the due date is five percent (5%) of the tax for each ninety (90) days or fraction thereof. The total late filing penalty shall not exceed twenty-five percent (25%) of the tax; provided, however, that in no case shall the penalty be less than Ten Dollars (\$10.00).

(e) Interest at the rate of eight percent (8%) per annum will apply to any late payments.

**SECTION 2.** This Ordinance shall be in effect on August 1, 2009.

GIVEN FIRST READING AND PASSED: 7-13-09

GIVEN SECOND READING AND PASSED: 7-20-09

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WILLARD McBURNEY, MAYOR

ATTEST:

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ERIN BLOUNT, CITY CLERK