

City Ordinance Section on Regulatory fees.

Sec. 2.5 REGULATORY LICENSE FEE.

Pursuant to KRS 243.075, there is hereby imposed a regulatory license fee on the gross receipts of sale of alcoholic beverages of each license issued by the City ABC Administrator. As of the time of adoption of this ordinance, the regulatory license fee shall be eight percent (8%) 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 eight percent (8%) of gross sales. The regulatory license fee shall be eight percent (8%) on gross retail sales of package malt beverages. Thereafter, the City Council shall adopt at the budget adoption for each subsequent fiscal year, such annual rate for the regulatory license fee as shall be reasonably estimated to ensure full reimbursement to the City for the cost of any additional policing, regulatory, or administrative expense related to the sale of alcoholic beverages in the City. Should the City fail to address the regulatory license fee in any budget, then the regulatory license fee shall remain at the level at which it was last fixed until such time as the City Council shall adjust the fee.

Sec. 2.5.1 Payment of such regulatory fee shall be remitted to the City and shall be held in a separate account maintained for the purpose of fully reimbursing the City for the estimated cost of any additional policing, regulatory or administrative expense related to the sale of alcoholic beverages in the City. The regulatory license fee shall be in addition to any other taxes, fees or licenses permitted by law, except that a credit against a regulatory license fee in the City shall be allowed in an amount equal to any license fee imposed by the City pursuant to KRS 243.070. Payment of the regulatory license fee shall accompany the tax return approved for such use by the City Council. The return and payment are due no later than by the end of the month immediately following each calendar quarter.

Sec. 2.5.2 Failure to pay such quarterly remittance within ten (10) days of the due date constitutes a violation and subjects licensee to suspension or revocation

Sec. 2.5.3 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).

Sec. 2.5.4 Interest at the rate of eight percent (8%) per annum will apply to any late payments.

Sec. 2.6 DISPOSITION OF FEES.

The City shall transmit any fees received upon collection into the appropriate designated account.