

ORDINANCE NO. 19-04

AN ORDINANCE RELATING TO TAXATION RELATING TO ALCOHOLIC BEVERAGES, AMENDING ORDINANCE 18-06.

Amending: Ordinance 19-04 into Chapter 2, Article, Sections 2-2.2. Will replace fee schedule in Ordinance 18-06 only changes are for (9) Retailers beer only & (10) Retailer beer, wine and other (serve on premises) due to the new Alcoholic Beverages laws passed in the State of Oklahoma that went into effect October 1, 2018 within the city limits of Krebs, Pittsburg County, Oklahoma.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF KREBS:

SECTION 1. That Chapter 2, Article 1, Section 2-2.2 and Section 2-3, of the Krebs City Municipal Code, 2018, is hereby amended to read as follows:

CHAPTER 2

ALCOHOLIC BEVERAGES

ARTICLE 1

ALCOHOLIC BEVERAGES: TAXATION AND REGULATION

DIVISION 1. FEE SCHEDULE

Sec. 2-2.2 Occupation Tax Levy.

(a) There is hereby levied and assessed an annual occupation tax on every business or occupation whose corporate office is located in the state of Oklahoma relating to alcoholic beverages as specifically enumerated herein and, in the amount, herein stated.

(1) Beer Distributor	\$750.00
(2) Brewer	\$1,250.00
(3) Distiller	\$3,125.00
(4) Winemaker	\$625.00
(5) Oklahoma Winemaker	\$75.00
(6) Rectifier	\$3,125.00
(7) Wholesaler	\$3,500.00
(8) Class B Wholesaler	\$625.00

FILED

APR 01 2019

TIME 1:56 AM
HOPE TRAMMELL, COUNTY CLERK
PITTSBURG COUNTY

BY RT DEPUTY

(9) Retailers beer only (serve on premises)	\$150.00
(10) Retailer beer, wine and other (serve on premises)	\$150.00
(11) Mixed Beverages Distributor (includes wine)	(initial) \$1,000.00 (renewal) \$900.00
(12) Caterer	(initial) \$1,000.00 (renewal) \$900.00
(13) Special Event (per day)	\$55.00 – per day

(b) The occupation tax for those service organizations which are exempt under Section 501(c) (19) of the Internal Revenue Code for mixed beverage or bottle club license shall be Five Hundred Dollars (\$500.00) per year.

(c) If a brewer or a Class B wholesaler also holds a license from the state to manufacture or wholesale any nonintoxicating malt beverage then the occupation tax for such brewer or Class B wholesaler shall be reduced by seventy-five percent (75%).

Sec. 2-3 Payment required: penalty.

(a) Any State licensee originally entering upon any occupation herein listed shall pay the tax therefore at the office of the City Clerk on or before the date upon which he enters upon such occupation. Said licensee shall provide a copy of his current State license before payment of an occupation tax will be accepted. Thereafter, the licensee shall pay the tax annually on or before the date previous license expires.

(b) The occupation tax subject to this ordinance shall be prorated on a monthly basis for the year in which an occupation begins operations.

(c) Upon payment of the said occupation tax, the City Clerk shall issue a receipt to said State Licensee, which said licensee shall post in a conspicuous place on the premises wherein he carries on his occupation.

(9) Any person who engages in any of the occupations taxed by this Chapter without paying said occupation tax imposed therefore in advance of such operation, is guilty of an offense against the City of Krebs, and upon conviction thereof shall be fined the sum of not more than \$70.00, excluding costs. Each day of such violation shall constitute a separate offense.

EMERGENCY CLAUSE: Whereas, in the judgment of the City Council of the City of Krebs & Krebs Utility Authority, Oklahoma, the public peace, health, safety, and welfare of the City of Krebs & Krebs Utility Authority, Oklahoma, and the inhabitants thereof demand the immediate passage of this ordinance, an emergency is hereby declared, the rules are suspended, and this ordinance shall be in full force and effect on its passage and approval.

Approved as to form and legality by: Pat Layden, Pat Layden, City Attorney

PASSED AND ADOPTED THIS 19th day of MARCH, 2019.

SEAL



ATTEST:

Julia Casey
Julia Casey, City Clerk

Bobby Watkins
Bobby Watkins, Mayor