

# ORDINANCE NO. 20-03

## AN ORDINANCE RELATING TO TAXATION RELATING TO ALCOHOLIC BEVERAGES, AMENDING ORDINANCE 19-04.

**Amending:** Ordinance 19-04 Chapter 2, Article, Sections 2-2.2. Will replace in Ordinance 19-04 (9) Retailers beer and only (serve on premises) to (9) Retailers beer and wine serve on premises. Changing (10) Retailer beer, wine and other (serve on premises) to (10) Retailers beer sales only. And adding (11) Retailers wine sales only with a fee of \$150.00 per year, to make the fee schedule clearer.

**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

# FILED

OCT 22 2020

TIME 9:11 AM  
HOPE TRAMMELL, COUNTY CLERK  
PITTSBURG COUNTY  
BY [Signature] DEPUTY

(7) Wholesaler	\$3,500.00
(8) Class B Wholesaler	\$625.00
(9) Retailers beer, wine and other serve on premises	\$150.00
(10) Retailers beer sales only	\$150.00
(11) Retailers wine sales only	\$150.00
(12) Mixed Beverages Distributor (includes wine)	(initial) \$1,000.00 (renewal) \$900.00
(13) Caterer	(initial) \$1,000.00 (renewal) \$900.00
(14) 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 20<sup>th</sup> day of October, 2020.



Bobby Watkins  
Bobby Watkins, Mayor

ATTEST:  
Jessica Green  
Jessica Green, City Clerk