

(Published in the Topeka Metro News December 12, 2011)

ORDINANCE NO. 19676

AN ORDINANCE introduced by Daniel R. Stanley, Interim City Manager, amending City of Topeka Code § 5.10.020 and § 9.15.300, concerning alcohol sales and tax and specifically repealing said original sections.

BE IT ORDAINED BY THE GOVERNING BODY THE CITY OF TOPEKA:

Section 1. That section 5.10.020, Alcoholic beverages – Alcoholic liquor sales, of The Code of the City of Topeka, Kansas, is hereby amended to read as follows:

Alcoholic beverages – Alcoholic liquor sales.

(a) There is hereby imposed upon all holders of the following licenses issued by the state Director of Alcoholic Beverage Control under the provisions of the Kansas Liquor Control Act (K.S.A. 41-101 et seq.), ~~an annual~~ a biennial city occupation tax in the following amounts:

(1) For a license to manufacture alcohol and spirits	\$2,500.00 <u>\$5,000.00</u>
(2) For a license to manufacture beer and cereal malt beverage:	
(i) For one to 100 barrel daily capacity or any part thereof	\$200.00 <u>\$400.00</u>
(ii) For 101 to 150 barrel daily capacity	\$400.00 <u>\$800.00</u>
(iii) For 151 to 200 barrel daily capacity	\$700.00 <u>\$1,400.00</u>
(iv) For 201 to 300 barrel daily capacity	\$1,000.00 <u>\$2,000.00</u>
(v) For 301 to 400 barrel daily capacity	\$1,300.00 <u>\$2,600.00</u>
(vi) For 401 to 500 barrel daily capacity	\$1,400.00 <u>\$2,800.00</u>
(vii) For 501 or more barrel daily capacity	\$1,600.00 <u>\$3,200.00</u>

Provided, that the words “daily capacity” as used in this section shall mean the average daily barrel production for the previous 12 months of manufacturing operations; provided further, that if no such basis for comparison exists, the manufacturing licensee shall pay in advance for ~~the first year’s operation~~ operation during the first term of the license an occupation tax of ~~\$1,000~~ \$2,000.00.

(3)	For a license to manufacture wine	\$500.00 <u>1,000.00</u>
(4)	For a microbrewery license or a farm winery license—	\$250.00
(54)	For a spirits distributor's license for the first and each additional distributing place of business operated in the city by the same licensee and wholesaling and jobbing spirits	\$1,000.00 <u>2,000.00</u>
(65)	For a beer distributor's license, for the first and each additional wholesale distributing place of business operated in the city by the same licensee and wholesaling or jobbing beer and cereal malt beverage	\$700.00 <u>1,400.00</u>
(76)	For a retailer's license	\$300.00 <u>600.00</u>
(87)	For a nonbeverage user's license:	
(i)	For class 1	\$10.00 <u>20.00</u>
(ii)	For class 2	\$50.00 <u>100.00</u>
(iii)	For class 3	\$100.00 <u>200.00</u>
(iv)	For class 4	\$200.00 <u>400.00</u>
(v)	For class 5	\$500.00 <u>1,000.00</u>
(98)	For any private club or drinking establishment	\$250.00 <u>500.00</u>

(b) The ~~annual~~biennial city occupation tax imposed upon holders of both a spirits distributor's license and a beer distributor's license shall be either of the applicable occupation taxes set forth in subsections (a)(54) and (a)(65) of this section, but not both. If one such occupation tax is higher than the other by virtue of multiple licenses, the higher tax shall be imposed.

Section 2. That section 9.15.300, Amount of tax –When due, of The Code of the City of Topeka, Kansas, is hereby amended to read as follows:

Amount of tax – When due.

Occupation taxes under this subarticle shall be as set forth in TMC 5.10.020. All occupation taxes shall be paid ~~annually~~biennially on the renewal date of the licensee's state license.

Section 3. That original § 5.10.020 and § 9.15.300 of The Code of the City of Topeka, Kansas, are hereby specifically repealed.

Section 4. This ordinance shall take effect and be in force from and after its passage, approval and publication in the official City newspaper.

Section 5. This ordinance shall supersede all ordinances, resolutions or rules, or portions thereof, which are in conflict with the provisions of this ordinance.

Section 6. Should any section, clause or phrase of this ordinance be declared invalid by a court of competent jurisdiction, the same shall not affect the validity of this ordinance as a whole, or any part thereof, other than the part so declared to be invalid.

PASSED AND APPROVED by the City Council on December 6, 2011.

CITY OF TOPEKA, KANSAS

William W. Bunten, Mayor

ATTEST:

Brenda Younger, City Clerk