

TITLE V

FINANCE

CHAPTER 3

OCCUPATION TAXES AND LIQUOR LICENSE APPLICATION FEES

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5-3-1: Occupation Tax Imposed

There is hereby levied and assessed an annual occupation tax upon the business of selling alcoholic beverages at retail within the Town of Olathe, Colorado, in amounts specified in Section 5-3-3 and upon other occupations as set out in Section 5-3-4.

5-3-2: Liability for Tax

Any person holding an alcoholic beverage license issued and approved in accordance with State law by the Town of Olathe and State of Colorado; and any person operating a business license pursuant to State liquor and beer laws pursuant to any contract or operating agreement, shall be liable for the taxes imposed by Section 5-3-3. Any persons engaged in the occupations specified in Section 5-3-4 shall be liable for the taxes specified therein. It shall be unlawful for any person to fail to pay any taxes, interest and penalties assessed by this Chapter.

5-3-3: Amount of Alcoholic Beverage Occupation Tax

The amount of tax shall be determined by the type of alcoholic beverage license, which is held by the business, in accordance with the following schedule. All taxes are an annual amount.

Retail Liquor Store	\$250.00
Liquor Licensed Drug Store	\$250.00
Beer and Wine	\$400.00
Hotel and Restaurant	\$400.00
Tavern	\$400.00
Club	\$400.00

Arts	\$400.00
3.2 Beer on and/or off premises	\$125.00
Racetrack Licenses	\$400.00
All other Retail Licenses	\$400.00

5-3-4: Other Occupations Shall Pay the Tax as Specified Below:

A. Carnivals, circuses and the like	\$ 50.00 per day
B. Pawnbrokers	\$ 75.00/year

5-3-5: Procedure

- A. The tax imposed by this Chapter shall be due and payable on January 1 of the year for which the tax is assessed, except for special events permit related taxes which shall be submitted with the application, and except for circuses, carnivals and the like which shall pay such taxes prior to operation.
- B. Upon receipt of the tax, the Town shall deliver a revenue receipt specifying the name of the business for which the tax was received. Such receipt shall be displayed at all times at the business.
- C. If any business subject to a tax shall be commenced subsequent to January 1 of any year, the tax due shall not be prorated. The entire amount shall be due for that year. No refund shall be made to any business, which discontinues its business during any part of the year. The tax of any business, which commences other than on January 1, shall become due upon commencement of its business.
- D. Interest shall accrue on all delinquent taxes computed from the date said taxes were due until paid or collected at the rate of one percent (1%) per month. In addition, a penalty of ten percent (10%) of the amount of tax due shall be imposed upon all delinquent taxes as of February 1st.
- E. Upon a transfer of ownership of a business or license the new owner or manager shall be also liable for any delinquent taxes, penalties or interest due. The new owner shall be credited for any taxes previously paid.

5-3-6: Application Fees

- A. The following application fees shall be submitted with the application for any alcoholic beverage license.

(1) New license	\$875.00
(2) Transfer of ownerships or location	\$750.00
(3) Renewal	\$100.00

B. The following application fees shall be submitted with the application for a special events liquor license permit:

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|-----|--|--------------------|
| (1) | 3.2% Beer Special Events Permit | \$100.00 per event |
| (2) | Malt, Vinous and Spirituous Liquor Special Events Permit | \$100.0 per event |

C. No license shall be approved without submittal of said fee.

5-3-7: Enforcement

A. It shall be unlawful to engage in the occupations specified herein without paying the taxes imposed or to refuse or fail to pay the application fees herein specified.

B. Such taxes and fees shall be a lien upon the real and pursued property of the taxpayer, which the Town may foreclose in accordance with law following recording of a notice thereof.

C. Delinquent charges may be certified to a county treasurer to be collected against any real property used in the connection with the taxable occupation.

D. In addition to any other remedies provided by law the Town may maintain an action in a court of competent jurisdiction to enforce this Chapter.