

Town of Snead, Alabama
87169 US Highway 278
Snead, AL 35952

ORDINANCE NO. 2022-07-3C

AMENDED ALCOHOLIC BEVERAGE ORDINANCE

ARTICLE II. LICENSE

SECTION I. TOWN ALCOHOL LICENSE FEES.

- (1) Each person licensed by the board, who shall engage in the alcoholic beverage, liquor, beer or wine business within the corporate limits, prior to engaging in such business shall pay to the Town, for the privilege of so engaging in business, an annual privilege business license fee and further license fees as established below:
 - (a) ***Beer wholesaler license.*** Each person licensed as a beer wholesaler under section 28-3A-1 et seq. Of the Code of Alabama 1975, shall pay to the Town an annual license fee of fifty percent (50%) of the amount charged for state beer license by the State of Alabama. (Two hundred seventy five dollars (\$275.00) Section 28-3A-21 of the 1975 code of Alabama). In addition, each licensee will remit to the Town Clerk/Treasurer, on forms provided by such clerk, each month, the privilege or excise tax levied on the sales of beer by the "Uniform Beer Tax Act," Acts 1982, No. 82-344. Wholesale beer dealers and distributors will not sell to any retail outlet that does not have a current Town license.
 - (b) ***Wine wholesaler license.*** Each person licensed by the board as a wine wholesaler under section 28-3A-1 et seq., of the Code of Alabama 1975, shall pay to the Town an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama. (Two hundred seventy five dollars (\$275.00) Section 28-3A-21 of the 1975 Code of Alabama). In addition, each licensee will remit to the Town Clerk/Treasurer, on forms provided by such Clerk/Treasurer, each month, the privilege or excise tax levied on the sales of table wine by the "Alabama Table Wine Act," Acts 1980, No. 80-382. Wholesale wine dealers will not sell to any retail outlet that is not properly licensed by the Town.
 - (c) ***Beer and wine wholesale license.*** Each person licensed as a beer and wine wholesaler under section 28-3A-1 et seq., of the Code of Alabama 1975, shall pay to the Town an annual license fee of fifty percent (50%) of the amount charged for state wine and beer license by the State of Alabama. **(Three hundred seventy five dollars (\$375.00))** Section 28-3A-21 of the 1975 Code of Alabama). In addition, each licensee will remit to the Town Clerk/Treasurer, on forms provided by such Clerk/Treasurer, each month, the privilege or excise tax

levied on the sales of beer by the "Uniform Beer Tax Act," Acts 1982, No. 82-344. In addition, each licensee will remit to the Town Clerk, on forms provided by such clerk, each month, the privilege or excise tax levied on the sales of table wine by the "Alabama Table Wine Act." Wholesale beer and wine dealers will not sell to any retail outlet that is not properly licensed by the Town.

- (c) **Community Development District Retail Liquor License:** Each person licensed by the board to operate a Community Development District under section 35-8B-1 et seq., of the Code of Alabama 1975, shall pay to the Town an annual license fee of one thousand dollars (\$1,000.00). In addition to said stated license fee, each person shall pay to the Town, on or before the fifteenth day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of fifteen (15) percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.
- (d) ***Restaurant retail liquor license.*** Each person licensed by the board to sell alcoholic beverages in connection with the operation of a restaurant under section 28-3A-1 et seq., of the Code of Alabama, 1975, shall pay to the Town an annual privilege license fee of one thousand five hundred dollars (\$1,000.00). In addition to the stated license fee, each such person shall pay to the Town, on or before the fifteenth day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of seven (7) percent of the monthly gross receipts of such business derived from the sale and/or including.
- (e) ***Retail table wine license for on-premises and off-premises consumption.*** Each person licensed by the board to sell table wine at retail for on-premises and off-premises consumption under section 28-3A-1 et seq., of the Code of Alabama 1975, shall pay to the Town an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama, unless such person shall have paid for an on-premises liquor license. (Seventy-five dollars (\$75.00) Section 28-3A-21 of the 1975 Code of Alabama.) Specifically retail table wine for on-premises license shall be subject to an additional license tax of seven (7%) percent of the monthly gross receipts of such business derived from the sale.
- (f) ***Retail beer for on-premises and off-premises consumption.*** Each person licensed by the board to sell beer for on-premises and off-premises consumption under Section 28-3A- 1 et seq., of the Code of Alabama 1975, shall pay to the Town an annual license fee of fifty percent (50%) of the amount charged for state beer license by the State of Alabama. (Seventy-five dollars (\$75.00) Section 28-3A-21 of the 1975 Code of Alabama.) Specifically retail beer for on-premises license shall be subject to an additional license tax of seven (7%) percent of the monthly gross receipts of such business derived from the sale.

- (2). The term "gross receipts," as used in subparagraph (1) of this section IX, shall not include any so-called "additional license tax" levied by the Town under the provisions of this section IX that are based solely on gross sales and that are directly passed on by the licensee/seller to the consumer/purchaser.
- (3). The stated annual license fee levied by the schedule under the foregoing provisions shall be due January first of each year and shall be delinquent after January thirty-first of the year for which such license is due, and a penalty of ten (10) percent of the license amount shall be collected during February — March; twenty (20) percent during April — June; thirty (30) percent during July September; and forty (40) percent October — December. In addition, such person must pay a two-hundred-dollar (\$200.00) citation fee. There shall be no prorating of any license fee because of having operated only a part of a calendar year, except as required under state law, nor shall any rebate be allowed upon revocation, suspension, abandonment or surrender of such license before the expiration thereof. All additional license taxes levied by said schedule shall be due the fifteenth day of the calendar month specified in each levy and shall be delinquent if not reported and paid by such date.
- (4). Every person subject to this article may take a discount in an amount equal to two (2) percent of all taxes paid to the Town under the provisions of this article, provided the reports are made and the taxes paid before the same become delinquent hereunder. If reports are not filed within the time herein provided and the taxes not paid on the dates herein provided for, such person shall pay to the Town the full amount of tax together with interest at the rate of three (3) percent per month, or fraction thereof, from the date the payment of such tax became delinquent; a penalty of fifteen (15) percent of the amount of the tax; and a citation fee of one dollar and fifty cents (\$1.50); which interest, penalty, and citation fee must be paid by such person.

All other terms and conditions set forth in the Alcohol Ordinance remain in full force and effect unless amended herein.

ADOPTED AND APPROVED THIS THE 25th NOVEMBER 2024.

TOWN OF SNEAD, ALABAMA
A Municipal Corporation

BY: Tim Kent
Tim Kent, Mayor

ATTEST:

Jammie Osborn
Jammie Osborn, Town Clerk