ARTICLE II. TAX AND PERMIT

Sec. 3-18. Required.

It shall be unlawful for any person to engage in the business of selling alcoholic beverages:

(1) Without first having paid the fees or taxes prescribed herein, or

(2) Unless a valid, unrevoked and unexpired permit issued hereunder as evidence of such payment is conspicuously displayed upon the premises at all times.

Sec. 3-19. Levied.

There is hereby levied on persons holding permits and on persons holding licenses as defined and required by the Alcoholic Beverage Code who carry on business in the city, an annual occupation tax or fee equal to one-half of the state fee for such permits or licenses, except that no fee shall be collected where otherwise exempted under provisions of such Code.

(Ord. of 12-14-35, § 2)

State law references: Local fees authorized, V.T.C.A. Alcoholic Beverage Code, §§ 11.38, 63.36.

Sec. 3-20. Permit.

Upon collection of the applicable fee or tax as prescribed under this article, the city secretary shall issue to the person paying such tax or fee, in the name of the city, a permit which shall evidence that the appropriate fee or tax has been so paid. The permit provided for herein shall be issued to the person to whom the state has duly issued a license or permit under provisions of the Alcoholic Beverage Code. The permit so issued hereunder shall pertain only to the person and premises named in the state permit and shall remain in force only for so long as the state permit remains in force. No permit issued hereunder shall be assignable or transferable, nor shall any refund be made thereon excepting in cases and under circumstances in which the same is allowed and authorized as to the state license or permits under the terms of such Code.

(Ord. of 12-14-35, §§ 1, 3, 4)

Sec. 3-21. Payment.

All taxes levied herein shall be paid in advance for one year unless such tax is collected for only a portion of the year. In such event the tax required shall cover the period of time from the date of the permit to midnight of the thirty-first of August next succeeding and only the proportionate part of the tax levied for such permit shall be collected. The fractional part of any month remaining shall be counted as one month in calculating the tax that shall be due.

(Ord. of 12-14-35, § 3)

Sec. 3-22. Local fees.

(a) *All fees.* The city shall collect all fees authorized for code permits ("Local Fees").

(b) *Local fees.* The city shall collect local fees when the code fee required for the permit is paid to the state.

(c) *Penalty.* Any person, firm or corporation violating any of the provisions or terms of this ordinance shall be guilty of a misdemeanor and upon conviction shall be subjected to a fine not to exceed the sum of five hundred dollars ($500.00) for each offense, except where a different penalty has been established by state law for such offense in which event the penalty shall be fixed by state law and if deemed a violation of any provision which governs fire safety, zoning or public health or sanitation shall be punished by a penalty of fine not to exceed the sum of two thousand dollars ($2,000.00) for each offense; and each and every day such violation is continued shall be deemed to constitute a separate offense.

(Ord. No. 2009-30, §§ 2, 3, 6, 10-27-09)

Editor's note: Ord. No. 2009-30, §§ 2, 3 and 6, adopted Oct. 27, 2009, did not specifically amend this Code; hence, inclusion as § 3-22 was at the editor's discretion.