ORDINANCE NO. 18592

AN ORDINANCE introduced by City Manager Neil Dobler relating to alcoholic beverages amending Topeka City Code § 30-52 and repealing said original section.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TOPEKA, KANSAS:

Section 1. That City of Topeka Code § 30-52, Alcoholic beverages--Alcoholic liquor sales, 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 city occupation tax in the following amounts:

(1) For a license to manufacture alcohol and spirits . . . $2,500.00

(2) For a license to manufacture beer and cereal malt beverage:

a. For one to 100 barrel daily capacity or any part thereof . . . 200.00

b. For 101 to 150 barrel daily capacity . . . 400.00

c. For 151 to 200 barrel daily capacity . . . 700.00

d. For 201 to 300 barrel daily capacity . . . 1,000.00

e. For 301 to 400 barrel daily capacity . . . 1,300.00

f. For 401 to 500 barrel daily capacity . . . 1,400.00

g. For 501 or more barrel daily capacity . . . 1,600.00

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 an occupation tax of $1,000.00.

(3) For a license to manufacture wine . . . 500.00

(4) For a microbrewery license or a farm winery license . . . 3250.00

(5) 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

(6) 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

(7) For a retailer's license . . . 42300.00

(8) For a nonbeverage user's license:

a. For class 1 . . . 10.00

b. For class 2 . . . 50.00

c. For class 3 . . . 100.00

d. For class 4 . . . 200.00

e. For class 5 . . . 500.00

(9) For any private club or drinking establishment . . . 3250.00

(b) The annual 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)(5) and (a)(6), 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 City of Topeka Code § 30-52 is hereby specifically repealed.

Section 3. This ordinance shall take effect and be in force from and after its passage, approval and publication in the official City newspaper.

PASSED AND APPROVED by the City Council  

[Signature]
William W. Bunten, Mayor

ATTEST:

[Signature]
Iris E. Walker, City Clerk

[Stamp]
APPROVED AS TO FORM AND LEGALITY
DATE 2/20/06 BY
TO BE CODIFIED
NOT TO BE CODIFIED