

ORDINANCE NO. 05-16-01

AN ORDINANCE REPEALING ORDINANCE NO. 04-16-02 AND AMENDING ORDINANCE NO. 12-12-01 TO ADD AN ADDITIONAL PRIVILEGE TAX ON LIQUOR SALES

WHEREAS, the Mayor and Council of the City of Columbiana, Alabama, have deemed it necessary, proper, and for the benefit of the City to amend Ordinance No. 12-12-01 as previously amended (“Business License Ordinance”) to add an additional privilege tax on liquor sales;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBIANA, ALABAMA, AS FOLLOWS:

Section 1. That Ordinance No. 04-16-02 is repealed..

Section 2. That § 32, Rate Schedule 8, of Ordinance No. 12-12-01 is amended to read as follows:

**“Rate Schedule #8
Beer, Wine and Liquor**

- 445 **Alcohol/Beer** – off premise - 050 \$50.00
- 722 **Alcohol/Beer** – on premise – 040 \$75.00
- 445 **Alcohol/Table Wine** – off premise - 060 \$75.00
- 722 **Alcohol/Table Wine** – on premise – 040 \$75.00
- 445 **Alcohol/Liquor/Package Stores** – off premise - 011 \$500.00
- 722 **Alcohol/Liquor** – Restaurant on premise - 020 \$500.00
- 722 **Alcohol/Liquor** – Lounge Retail Class I – 010 \$500.00
- 722 **Alcohol/Liquor** – Club Liquor Class II – 032 \$500.00
- 422 **Alcohol/Beer & Table Wine** – wholesale distributor -110 \$375.00
- 722 **Alcohol Special Event** – \$150.00 first day and \$100.00 each additional day

Requirements: Comply with all requirements pursuant to application for license with the Alcoholic Beverage Control Board Rate Schedule

In addition, upon every person, firm, or corporation engaged or continuing within the City in the business of selling at retail, other than the Alcoholic Beverage Control Board of the State of Alabama, any liquor or alcoholic beverages (excepting beer and table wine) an amount equal to two percent (2%) of the gross proceeds of such sales of the business.”

Section 3. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general sales or use tax ordinance of the City, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other taxes imposed by the City.

Section 4. Severability. Each and every provision of this ordinance is hereby declared to

be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 5. Repealer. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. Effective Date. This ordinance shall become effective on the first day of _____, 201__, and the first payment of taxes hereunder shall be due and payable on the ____ day of _____, 201__. This ordinance shall remain in full force and effect and shall apply to each month of the year 201__, beginning with the month of _____ and to each month of each calendar year thereafter from year to year.

Adopted and approved this ____ day of _____, 2016.

Mayor

Attest:

City Clerk