

Chapter 3.13

ALCOHOLIC BEVERAGE OCCUPATION TAX

Sections:

- 3.13.010 Occupation tax imposed.
- 3.13.020 Liability for tax.
- 3.13.030 Amount of tax.
- 3.13.040 Payment of tax.
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3.13.010 Occupation tax imposed. There is hereby levied and assessed an annual occupation tax upon the business of selling alcoholic beverages at retail within the City of Delta, Colorado, in amounts as specified in Section 3.13.030.

3.13.020 Liability for tax. Any person holding an alcoholic beverage license issued and approved pursuant to the Colorado Liquor Code or the Colorado Beer Code by the City of Delta and the State of Colorado, and any person operating a business licensed pursuant to the Colorado Liquor Code and Colorado Beer Code by virtue of any contract or management agreement shall be jointly, severally liable for the tax imposed by this Chapter.

3.13.030 Amount of tax. The amount of tax due shall be determined by the type of alcoholic beverage license which is held in accordance with the following schedule:

Hotel and Restaurant License	\$400.00
Tavern License	\$500.00
Retail Liquor Store License	\$300.00
Drug Store License	\$300.00
Club License	\$200.00
Arts License	\$250.00
Beer and Wine License	\$250.00
Fermented Malt Beverages License for off-premises consumption	\$150.00

Fermented Malt Beverages License for on-premises consumption with full restaurant services	\$150.00
Fermented Malt Beverages License for on-premises consumption with only sandwiches or light snacks	\$300.00
Fermented Malt Beverages License for on- or off-premises sale held by non-profit veterans' organizations	\$150.00
Any other type of license not listed above	\$250.00

3.13.040 Payment of tax.

A. The tax imposed by the article shall be paid annually in advance within thirty (30) days following the effective date of the alcoholic beverage license. Interest shall accrue on all delinquent taxes until paid at the rate of one percent (1%) per month.

B. Upon receipt of the tax, the City shall deliver to the licensee a receipt which shall be kept posted in a conspicuous place at the licensed premises.

3.13.050 Remedies.

A. It shall be unlawful to violate any provision of this Chapter or to fail to pay the tax imposed hereby.

B. The City may maintain an action for any amount due pursuant to this Chapter in a court of competent jurisdiction.

C. The tax imposed by this Chapter shall be a lien upon the goods, inventory, and business fixtures and any other real or personal property used in the business by any person liable for payment of this tax, which may be foreclosed by the City pursuant to law.

D. The City may certify any delinquent taxes as a delinquent charge to the Delta County Treasurer to be collected similarly to delinquent ad valorem taxes against any real or personal property used by the taxpayer in the conduct of the business. (Ord. 4, 2022)