
LIQUOR OCCUPATION TAX

Annual tax due by licensed operators in the City of Wheat Ridge who sell at retail beer, malt, vinous or spirited liquor other than medicinal liquors for beverage purposes.

CLASSIFICATION OF OPERATORS

- (1) *Class C*: Licensed to sell malt, vinous or spirituous liquors as clubs.
- (2) *Class D*: Licensed as retail stores to sell in original containers, malt, vinous or spirituous liquors for consumption off the premises.
- (3) *Class E*: Licensed as drugstores to sell malt, vinous or spirituous liquors in original containers for consumption off the premises.
- (4) *Class F*: Licensed to sell malt or vinous liquors only by the drink for consumption on the premises.
- (5) *Class G*: Licensed to sell beer, wine and spirituous liquors for consumption on the premises either as hotels or restaurants.
- (6) *Class J*: Licensed to sell only three point two (3.2) percent beer shall be classified as follows:
 - (a) *Class J1*: Licensed to sell or selling three point two (3.2) percent beer for consumption off the premises of the licensee
 - (b) *Class J2*: Licensed to sell or selling three point two (3.2) percent beer for consumption on the premises of the licensee
 - (c) *Class J3*: Licensed to sell or selling three point two (3.2) percent beer for consumption both on and off the premises of the licensee
- (7) *Class T*: All operators selling malt, vinous or spirituous liquors, by the drink, only for consumption on the premises; and such operators shall have available for consumption on the premises during business hours, sandwiches and light snacks; but they need not have meals available for consumption.

AMOUNT OF ANNUAL TAX OWED

- (1) Class C: nine hundred dollars (\$900.00).
- (2) Class D: six hundred fifty dollars (\$650.00).
- (3) Class E: six hundred dollars (\$600.00).
- (4) Class F: six hundred dollars (\$600.00).
- (5) Class G: nine hundred dollars (\$900.00).
- (6) Class J-1: seven hundred dollars (\$700.00).
- (7) Class J-2: seven hundred dollars (\$700.00).
- (8) Class J-3: two thousand two hundred dollars (\$2,200.00).
- (9) Class T: one thousand three hundred dollars (\$1,300.00).

PAYMENT - DUE DATE

- (1) Tax due date is January 1 of each year and considered delinquent on February 1 of the same year. Prepayment of the tax may be made in the month of December before the due date.
- (2) At time of payment the operator will advise the treasurer what classification of business is being operated.
- (3) After paying the tax, the city treasurer will provide the operator with a revenue receipt showing the name of operator paying tax, date of payment, annual period for which the tax was paid, place of business, and the classification of the operator.
- (4) The revenue receipt is required to be displayed in clear view at the place of business.
- (5) Amount due is a flat rate and no proration for partial year or if the business is discontinued during the year.

DELINQUENT PAYMENT

Interest shall accrue on all delinquent taxes from the date of delinquency until paid or collected, at the rate of one (1) percent per month.

COLLECTION BY COURT ACTION

The city shall have the right to recover all tax owed under this division by judgment and execution thereon in a civil action, in any court of competent jurisdiction.

VIOLATIONS

- (1) Failure to comply with the terms of this division by payment of taxes, securing and posting a receipt therefor and to otherwise comply with the terms of this section, shall constitute an offense and violation of this article.
- (2) Delinquency for each calendar month shall constitute a separate and distinct offense.
- (3) No conviction for such violation shall work as a revocation of the licenses of the defendant issued under the laws of the state.