

Part 3. Local Licenses.

§ 105-113.77. City beer and wine retail licenses.

(a) License and Tax. – A person holding any of the following retail ABC permits for an establishment located in a city shall obtain from the city a city license for that activity. The annual tax for each license is as stated.

| ABC Permit | Tax for Corresponding License |
|---|-------------------------------|
| On-premises malt beverage..... | \$15.00 |
| Off-premises malt beverage..... | 5.00 |
| On-premises unfortified wine, on-premises fortified wine, or both..... | 15.00 |
| Off-premises unfortified wine, off-premises fortified wine, or both..... | 10.00 |

(b) Tax on Additional License. – The tax stated in subsection (a) is the tax for the first license issued to a person. The tax for each additional license of the same type issued to that person for the same year is one hundred ten percent (110%) of the base license tax, that increase to apply progressively for each additional license. (1985, c. 114, s. 1.)