

10.021 REGULATORY LICENSE FEE.

(A) Pursuant to KRS 243.075, there is hereby imposed a regulatory license fee on the gross receipts of sale of alcoholic beverages of each license issued by the County ABC Administrator. As of the time of adoption of this Ordinance, the regulatory license fee shall be six (6%) percent of gross sales of all alcoholic beverages sold by the drink. In the case of retail sales of package distilled spirits and wine, the regulatory license fee shall be six (6%) percent of gross sales. The regulatory license fee shall be six (6%) percent on gross retail sales of package malt beverages. Thereafter, the Marshall County Fiscal Court shall adopt at the budget adoption for each subsequent fiscal year, such annual rate for the regulatory license fee as shall be reasonably estimated to ensure full reimbursement to the County for the cost of any additional policing, regulatory, or administrative expense related to the sale of alcoholic beverages in the County. Should the Marshall County Fiscal Court fail to address the regulatory license fee in any budget, then the regulatory license fee shall remain at the level at which it was last fixed until such time as the Marshall County Fiscal Court shall adjust the fee.

(B) Payment of such regulatory fee shall be remitted to the County Treasurer and shall be held in a separate account maintained for the purpose of fully reimbursing the County for the estimated cost of any additional policing, regulatory or administrative expense related to the sale of alcoholic beverages in the County. The regulatory license fee shall be in addition to any other taxes, fees or licenses permitted by law. Payment of the regulatory license fee shall be made quarterly on forms to be provided by the County Treasurer, with payment in full for the year being due no later than November 30 of each calendar year, or at the surrender or revocation of a license or licenses, whichever occurs sooner. No license renewals shall issue unless and until the regulatory license fee has been paid in full.

(C) Failure to pay such quarterly remittance within ten (10) days of the due date constitutes a violation and subjects licensee to suspension or revocation.

(D) Penalty for failure to file a return and pay quarterly remittance by the due date is five percent (5%) of the tax for each ninety (90) days or fraction thereof. The total late filing penalty shall not exceed twenty-five percent (25%) of the tax; provided, however, that in no case shall the penalty be less than ten dollars (\$10.00).

(E) Interest at the rate of eight percent (8%) per annum will apply to any late payments.