ORDINANCE NO. 23

Series 2010

August 17, 2010: Introduced as Council Bill 21, Series 2010 by Councilor Scott Roswell, seconded by Councilor Alex Brown, and considered in full text on first reading. Passed by a vote of 6 yes and 0 no.

September 8, 2010: Considered in full text on second reading. Passed by a vote of 6 yes and 0 no.

A BILL FOR AN ORDINANCE OF THE CITY OF CHERRY HILLS VILLAGE AMENDING CHAPTER 6 OF THE CHERRY HILLS VILLAGE MUNICIPAL CODE, CONCERNING BUSINESS LICENSES AND REGULATIONS, BY AMENDING SECTION 6-2-190, CONCERNING ANNUAL OCCUPATION TAX

WHEREAS, the City of Cherry Hills Village is a home rule municipal corporation organized in accordance with Article XX of the Colorado Constitution; and

WHEREAS, Section 6-2-190 of the Cherry Hills Village Municipal Code sets the annual occupation tax for certain classes of liquor licenses; and

WHEREAS, the Code currently taxes only Hotel & Restaurant, Tavern, and Club licenses; and

WHEREAS, the occupation tax is higher than those in other metro area cities; and

WHEREAS, the City Council has determined to amend the City of Cherry Hills Village Municipal Code ("Municipal Code") to include a more comprehensive list of liquor license classes and to lower the occupation tax.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CHERRY HILLS VILLAGE, COLORADO, ORDAINS:

Section 1. That Section 6-2-190 of the City of Cherry Hills Village Municipal Code is hereby amended to read as follows:

Sec. 6-2-190. Annual occupation tax.

- (a) The City Council finds, determines and declares that, considering the nature of the business of selling alcoholic beverages and the relationship of such business to the municipal welfare, as well as the relationship thereof to the expenditures required of the City, a proper, just and equitable distribution of the tax burdens within the City and all other matters properly to be considered in relation thereto, the classification of such business as a separate occupation is reasonable, proper, uniform, nondiscriminating and necessary for a just and proper distribution of the tax burdens within the City.
- (b) For purposes of imposing an annual occupation tax, the following classes of licenses shall be defined:
 - (1) Class "A" Operators: All operators licensed to sell alcoholic beverages for consumption on the premises, either as hotels or restaurants or taverns, shall be Class "A" operators.
 - (2) Class "B" Operators: All operators licensed to sell alcoholic beverages for consumption on the premises and at an optional premises location at hotels or restaurants, taverns or clubs (Classes A and C) shall be Class "B" operators, which shall be supplemental to their primary class of license.

- (3) Class "C" Operators: All operators licensed to sell alcoholic beverages <u>for consumption on the premises</u> as clubs <u>are shall be Class</u> "C" operators.
- (4) Class "D" Operators: All operators licensed to sell alcoholic beverages after the hour of 8:00 p.m. and until midnight on Sundays and Christmas, either as hotels or restaurants, taverns or clubs (Classes A and C) shall be Class "D" operators, which shall be supplemental to their primary class of license.
- (5) Class "E" Operators: All operators licensed to sell alcoholic beverages for consumption on the premises as beer and wine shall be Class "E" operators.
- (6) Class "F" Operators: All operators licensed to sell alcoholic beverages for consumption off the premises as retail liquor stores shall be Class "F" operators.
- (7) Class "G" Operators: All operators licensed to sell alcoholic beverages for consumption off the premises as liquor-licensed drugstores shall be Class "G" operators.
- (8) Class "H" Operators: All operators licensed to sell alcoholic beverages for consumption on or off the premises as brew pubs shall be Class "H" operators.
- (9) Class "I" Operators: All operators licensed to sell alcoholic beverages for consumption on the premises as arts shall be Class "I" operators.
- (c) The annual occupation tax shall be levied and assessed by this Article as set forth below:

OPERATOR CLASS	ANNUAL TAX FOR LIQUOR LICENSE
Class A Operators	\$1,000.00
Class B Operators	200.00
Class C Operators	<u>1,000.00</u>
Class D Operators	800.00
Class E Operators	<u>1,000.00</u>
Class F Operators	<u>750.00</u>
Class G Operators	<u>750.00</u>
Class H Operators	<u>750.00</u>
Class I Operators	<u>500.00</u>

Such occupation taxes shall be in addition to the annual license fees and application fees paid to the City and the State, and shall be paid prior to the issuance of the City license. No refund of any tax paid in accordance with this Article shall be made to any person who discontinues or sells his business during the duration of the license; provided, however, that the new owner of any establishment, when approved as the new license, shall be credited on a monthly basis for any occupation tax paid by the previous owner for the term of the previous owner's license.

(d) In addition to any other remedy provided by this Article, the City shall have the right to recover all sums due and owing under this Article by any civil remedy available under existing laws. (Ord. 7 §1, 2003; Ord 9 §1, 2003; Ord 7 §6, 2004)

Adopted as Ordinance No. 23, Series 2010, by the City Council of the City of Cherry Hills Village, Colorado this 8th day of September, 2010.

*Michael J. Wozniak, May*or

ATTEST:

Laura Smith, City Clerk

APPROVED AS TO FORM:

Kenneth S. Fellman, City Attorney

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> CITY OF CHERRY HILLS VILLAGE ADOPTION OF ORDINANCE ORDINANCE 23, SERIES 2010

ORDINANCE 25, SENIES 2010
A SILL FOR AN ORDINANCE OF THE
CITY OF CHERRY HILLS VILLAGE
AMENDING CHAPTER 6 OF THE
CHERRY HILLS VILLAGE MUNICIPAL
CODE, CONCERNING BUSINESS LICENSES AND REGULATIONS, BY
AMENDING SECTION 6-2-190, CONCERNING ANNUAL OCCUPATION TAX

Copies of the Ordinances are on file at the office of the City Clerk and may be inspected during regular business hours.

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