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ORDINANCE NO. \_\_\_\_\_

**ORDINANCE RELATING TO TAXATION; AMENDING CHAPTER 52, ARTICLE IV, DIVISION 2, SECTION 52-151 OF THE OKLAHOMA CITY MUNICIPAL CODE, 2010, REGARDING FEE SCHEDULE FOR OCCUPATION TAXES ON ALCOHOLIC BEVERAGES, BY ADDING, MODIFYING AND DELETING CERTAIN OCCUPATION TAXES TO CONFORM TO STATE LAW; AND DECLARING AN EMERGENCY.**

**EMERGENCY ORDINANCE**

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OKLAHOMA CITY:**

**SECTION 1.** That Chapter 52, Article IV, Division 2, Section 52-151, of the Oklahoma City Municipal Code, 2010, is hereby amended to read as follows:

**CHAPTER 52. TAXATION**

**ARTICLE IV. OCCUPATION TAXES**

\* \* \*

**DIVISION 2. FEE SCHEDULE**

**§ 52-151. Alcoholic beverages.**

- (a) *Generally.* The occupation tax levied on the following businesses or occupations relating to alcoholic beverages shall be as indicated:
- (1) brewer.....\$1,250.00
  - (2) Oklahoma brewer.....\$125.00
  - ~~(2)~~(3) distiller.....~~\$1,250.00~~ \$3,125.00
  - ~~(3)~~(4) winemaker.....\$625.00
  - ~~(4)~~(5) Oklahoma winemaker.....\$75.00
  - ~~(5)~~(6) rectifier.....~~\$1,250.00~~ \$3,125.00

~~(6)~~(7) wholesaler...\$3,500.00

a. Interim wine and spirits wholesaler...\$3,000.00

~~(7)~~ (8) Class B wholesaler...\$625.00

a. Interim beer distributor...\$750.00

~~(8)~~(9) package store retailer.....\$905.00

(10) Interim Retail Wine...\$1,000.00

(11) Interim Retail Beer...\$500.00

~~(9)~~(12) mixed beverage:

a. initial.....\$1,005.00

b. renewal.....\$905.00

~~(10)~~(13) mixed beverage/caterer combination.....\$1,250.00

~~(11)~~(14) beer and wine:

a. initial.....\$500.00

b. renewal.....\$450.00

~~(12)~~ ~~bottle club:~~

~~a. initial.....\$1,000.00~~

~~b. renewal.....\$900.00~~

~~(13)~~(15) caterer:

a. initial.....\$1,005.00

b. renewal.....\$905.00

~~(14)~~(16) special event, annual/quarterly.....\$55.00

~~(15)~~ (17) airline/railroad beverage:

a. initial.....\$1,005.00

b. renewal.....\$905.00

~~(16)~~(18) service organizations which are exempt under § 501(c)(19) of the Internal Revenue Code for mixed beverage or bottle club....\$500.00

(19) Annual Public Event....\$1,005.00

(20) One-Time Public Event.....\$255.00

(b) *Reductions; credits.*

- (1) The occupation tax for a brewer and a Class B wholesaler shall be reduced by 75 percent if the brewer or Class B wholesaler is also the holder of a license from the State to manufacture or wholesale any low-point beer as provided in 37 O.S. § 518.
- (2) Holders of a private club license purchased under Section 5-151 of this Code on or after July 1, 1984, shall receive pro rata credit on a mixed beverage or bottle club occupational tax as authorized by House Bill 1118 of the 1985 Legislature if such new license is issued on or before June 30, 1986. Credit shall be allowed by using the following formula: number of days remaining in license after June 30, 1985, divided by 365 times the amount paid for a private club license.

(c) *Interim Occupational Tax.*

Except for the sale of wine or beer to the public, an interim occupational tax shall allow all qualified retail wine and retail beer, beer distributors and wine and spirits wholesaler state licensees to perform all activities permissible under a full license including but not limited to purchasing, stocking and storing the wine and/or full-strength beer prior to October 1, 2018. In order to qualify for an interim occupational tax, the state licensee must satisfy all the requirements set forth in Article XXVIII A of the Oklahoma Constitution and state law. After October 1, 2018, the interim occupational tax shall convert to a full occupational tax and shall be renewable annually from the date originally issued.

**SECTION 2. EMERGENCY.** WHEREAS, it being immediately necessary for the preservation of the peace, health, safety and public good of The City of Oklahoma City and the inhabitants thereof that the provisions of this ordinance be put into full force and effect, an emergency is hereby declared to exist, by reason whereof the provisions of this ordinance shall take effect and be in full force from and after its passage, as provided by law.

**INTRODUCED AND READ** by the Council of The City of Oklahoma City, Oklahoma, on this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

**PASSED** by the Council of The City of Oklahoma City, Oklahoma, on this \_\_\_\_\_ day  
of \_\_\_\_\_, 2018.

**SIGNED** by the Mayor of The City of Oklahoma City, Oklahoma, on this \_\_\_\_\_ day  
of \_\_\_\_\_, 2018.

**THE CITY OF OKLAHOMA CITY**

**ATTEST:**

\_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
MAYOR

**REVIEWED** for form and legality.

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Assistant Municipal Counselor