

AN ORDINANCE AMENDING SECTIONS 10-151, 10-152 AND 10-192 OF THE CODE OF ORDINANCES (2010-03-08/O-1)

BE IT ORDAINED by the Council of the Town of Chapel Hill as follows:

Section 1. Section 10-151 of the Town Code is hereby revised to read as follows:

Sec. 10-151. - Alcoholic beverages—retail.

- (a) Every person engaged in the business of selling at retail within the corporate limits of the town malt beverages, including beer, as defined in North Carolina General Statutes Section 105-113.68 shall pay a license tax of:
- On-premises, per annum \$15.00
 - Off-premises, per annum \$ 5.00
- (b) Every person engaged in the business of selling at retail within the corporate limits of the town unfortified wine, as defined in North Carolina General Statutes Section 105-113.68 shall pay a license tax of:
- On-premises, per annum \$ 15.00
 - Off-premises, per annum \$ 10.00
- (c) The privilege license tax for retailers of fortified wines shall be the same as for retailers of unfortified wines; retailers of both unfortified and fortified wine shall pay only the license tax rate applicable to unfortified wine.
- (d) The rate of license tax levied under this section shall be for the first license issued to one (1) person; for each additional license issued to one (1) person an additional tax of ten (10) percent of the base tax shall be levied, such increase to apply progressively for each additional license issued to one (1) person.
- (e) All licenses issued under this section are annual licenses for the period May 1 to April 30.

Section 2. Section 10-152 of the Town Code is hereby revised to read as follows:

Sec. 10-152. - Same—wholesalers.

- (a) Every person engaged in the business of dealing in or selling at wholesale beer, lager beer, ale, porter, and other brewed or fermented beverages, unfortified wines or fortified wines, with a place of business located within the corporate limits of the town, shall pay the following tax:

Beer, lager beer, ale, porter, per annum \$37.50

Fortified wines, unfortified wines, per annum \$37.50

License to sell at wholesale all of the above-mentioned beverages or any of them, per annum \$62.50

(b) All licenses issued under this section are annual licenses for the period May 1 to April 30.

Section 3. Section 10-192 of the Town Code is hereby revised to read as follows:

Sec. 10-192. - Restaurants.

(a) Every person engaged in the business of operating a restaurant, cafe, cafeteria, hotel with dining service on the European plan, drugstore, or other place where prepared food is sold, shall pay an annual license tax of:

Fourty-two Dollars and fifty cents (\$42.50) (~~\$85.00~~) for a business that has seating for at least five (5) customers; or

Twenty-five dollars (\$25.00) for a business that has a seating capacity for four (4) customers or less.

(b) Subsection (a) shall not apply to industrial plants maintaining a nonprofit restaurant, cafe, or cafeteria solely for the convenience of its employees.

(c) This section does not apply to the privilege of operating vending machines or the sale of any commodity through such machines licensed under N.C.G.S. 105-65.1 and required by such section to pay a tax.

Section 4. This ordinance shall become effective upon adoption.

This the 8th day of March, 2010.