

## 3.42.030 Imposition of tax

---

### 3.42.030 – Imposition of tax

A. There is levied and imposed upon the privilege of purchasing alcoholic liquor served or prepared at a liquor establishment in the city, a tax of three percent (3%) of the purchase price, exclusive of any other tax imposed on such alcoholic liquor.

B. There is levied and imposed upon the privilege of purchasing alcoholic liquor in original packages only for consumption off the premises at retail at any liquor establishment in the city, a tax of three percent (3%) of the purchase price, exclusive of any other tax imposed on such alcoholic liquor at retail.

C. There is levied and imposed a tax of three percent (3%) upon the admission price or ticket price to any Event at which alcoholic liquor is served and the price of said alcoholic liquor is included in the admission and/ or ticket price to the event, exclusive of any other tax imposed on such alcoholic liquor. In the event that tickets, punch cards, or similar methods are utilized to allow or to limit purchase of alcoholic beverages, the tax of three percent (3%) shall apply to the price of the ticket(s) or punch card(s) issued. The Finance Director of the City shall make the determination of the applicability of the tax imposed by this section.

(2019-M-26 : § 1; 2018-M-31 : § 1; 2016-M-30 : § 2)