

3.42.040 Liability for payment

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- A. The ultimate incidence of and liability for payment of the tax imposed by this chapter shall be borne by the person who seeks the privilege of purchasing alcoholic liquor served at such liquor establishment or the privilege of purchasing alcoholic liquor at retail at any liquor establishment, such person hereinafter referred to as "consumer."
- B. The tax levied in this chapter shall be paid in addition to any and all other taxes and charges. It shall be the duty of the owner, manager or operator of every liquor establishment to collect the tax from the consumer and pay the tax to the city under the rules and regulations prescribed by the mayor and as otherwise provided in this chapter.