

3.42.050 Collection

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Every person required to collect the tax levied by this chapter shall collect the tax from the consumer at the time he collects payment for the service of alcoholic liquor the sale of alcoholic liquor at retail, the admission and/or ticket to an event or a “punch card” utilized at an event where alcoholic liquor is to be consumed. The amount due under the tax imposed in this chapter shall be stated separately on the invoice receipt or other statement or memorandum of the payment given to the consumer at the time of payment.

(2019-M-26 : § 1)