

City of Hampton, Virginia

Ordinance - Coded

22 Lincoln Street Hampton, VA 23669 www.hampton.gov

File Number: 10-0170 Enactment Number: 10-0006

Ordinance To Amend And Reenact Chapter 18.1 "Licenses", Article II. "Classifications Of Business", Division 1 "Generally", Section 18.1-32 "Alcoholic Beverages—Generally" Of The Code Of The City of Hampton, Virginia To Increase The Taxes Imposed For Certain ABC Licenses.

BE IT ORDAINED by the Council of the City of Hampton, Virginia, that the Code of the City of Hampton, Virginia, be amended to read as follows:

Sec. 18.1-32. - Alcoholic Beverages – Generally.

- (a) Every person engaged in manufacturing, bottling or dispensing alcoholic beverages shall pay a license tax as follows:
 - (1) For each distiller's license, if more than five thousand (5,000) gallons of alcohol or spirits, or both, are manufactured during the license year, including bottling, the license tax shall be six hundred dollars (\$600.00).
 - (2) For each winery license, if to manufacture not in excess of five thousand (5,000) gallons of wine during the license year, including bottling, the license tax shall be one hundred dollars (\$100.00); and if to manufacture more than five thousand (5,000) gallons during such year, the license tax shall be six hundred dollars (\$600.00).
 - (3) For each brewery license, including bottling, the license tax shall be six hundred dollars (\$600.00).
 - (4) For each bottler's license, the license tax shall be four hundred dollars (\$400.00).
 - (5) For each wholesale beer license, the license tax shall be two hundred fifty dollars (\$250.00).
 - (6) For each wholesale wine distributor's license, the license tax shall be fifty dollars (\$50.00).

- (7) For each retail on-premise wine license, the license tax shall be forty dollars (\$40.00).
- (8) For each retail on-premise beer license, the license tax shall be sixty dollars (\$60.00).
- (9) For each retail off-premise wine and beer license, or wine or beer license, the license tax shall be one hundred dollars (\$100.00).
- (10) For each retail on and off-premise wine and beer license, or beer license, the license tax shall be one hundred twenty-five dollars (\$125.00).
- (b) The license tax for the retail sale of beer and wine may be prorated by taking one-twelfth (1/12) of the amount of such tax and then multiplied by the number of months in business during the current year.
- (c) The licenses for which the taxes are set out in subsection (a) above shall be as respectively defined by the state Alcoholic Beverage Control Act (Code of Virginia, title 4.1). The terms "alcoholic beverage", "alcohol", "spirits", "beer", and "wine", wherever used in this section shall have the meanings respectively ascribed to them by such act.
- (d) No license shall be issued pursuant to this section to any person, unless such person shall hold or shall secure simultaneously therewith the proper state license required by the Alcoholic Beverage Control Act. Such state license shall be exhibited to the commissioner of the revenue.
- (e) Any license for which the license tax is set out in this section may be amended to show a change in the place of business within the city. Any such license may be transferred from one (1) person to another, provided the person to whom it is transferred holds, at the same time, a similar license from the state alcoholic beverage control board.

State law reference—Alcoholic Beverage Control Act, Code of Virginia, § 4.1-100 et seq.; authority for above tax, Code of Virginia, § 4.1-233.

Adopted at the regular meeting of the City Council of the City of Hampton, Virginia held on May 12, 2010.

Signed by		 Date		
	Molly Joseph Ward, Mayor			

Attested by		Date	
-	Katherine K. Glass		
	Clerk of the Council		