Article 765 Wine Distributors and Retailers

765.01 Levy.

CROSS REFERENCES Authority to levy - See WV Code 8-13-4 Liquor control - see GEN. OFF. Art. 521

765.01 LEVY.

- (a) There is hereby imposed an annual license tax upon distributors and retailers of wine within the Town/City. No person may engage in business in the capacity of distributor or retailer of wine as provided by West Virginia Code 60-8, within the Corporate limits of the Town/City, without first obtaining a license from the Town/City, nor shall a person continue to engage in any such activity after his license has expired, been suspended or revoked. No person may be licensed in more than one such capacity at the same time.
- (b) The Town/City shall collect an annual fee for license issued under this section as follows:
 - (1) Twenty-five hundred dollars (\$2,500) per year for a distributor's license. Each additional facility or warehouse shall be twenty-five hundred dollars (\$2,500).

 (Passed 5-23-00)
 - (2) One hundred fifty dollars (\$150.00) per year for a retailer's license.
- (c) The license period shall begin on July 1 of each year commencing with July 1, 1981, and ending on June 30 of the following year, and if the initial license is granted for less than a year, the fee shall be computed in proportion to the number of quarters remaining in the fiscal year, including the quarter in which application is made.
- (d) A retailer who has more than one place of retail business shall obtain a license for each separate retail establishment. A retailer's license may be issued only to the proprietor or owner of a bona fide grocery store or wine specialty shop. (Passed 6-23-81.)
- (e) Unless otherwise indicated, there shall be a license tax imposed, on an annual basis, upon each person practicing in the following:
 - (1) Wine tasting, a fee of fifty dollars (\$50.00);
 - (2) Wine sales representative, a fee of fifty dollars (\$50.00);
 - (3) Private Wine Restaurant, a fee of two hundred fifty dollars (\$250.00);
 - (4) Brew Pub, a fee of one thousand dollars (\$1,000.00)

(Passed 5-23-00)