

**ORDINANCE NO. 2023-14**

**AN ORDINANCE AMANEDING ORDINANCE 2015-05 REGULATING THE SALE AND CONSUMPTION OF ALCOHOLIC BEVERAGES IN MARSHALL COUNTY, KENTUCKY**

WHEREAS, pursuant to an election held on July 28, 2015, a majority of the voters of Marshall County, Kentucky were in favor of said County going “wet” and permitting alcohol sales;

WHEREAS, the Fiscal Court of Marshall County, Kentucky deems it necessary to regulate the sales of alcoholic beverages within its boundaries;

WHEREAS, the Fiscal Court of Marshall County, Kentucky wishes to make certain changes to regulatory scheme;

NOW THEREFORE, Be it Ordained by the Fiscal Court of Marshall County, Kentucky that Ordinance No. 2015-05 is hereby amended as follows:

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**10.021 REGULATORY LICENSE FEE.**

(A) Pursuant to KRS 243.075, there is hereby imposed a regulatory license fee on the gross receipts of sale of alcoholic beverages of each license issued by the County ABC Administrator. As of the time of adoption of this Ordinance, the regulatory license fee shall be six (6%) percent of gross sales of all alcoholic beverages sold by the drink. In the case of retail sales of package distilled spirits and wine, the regulatory license fee shall be six (6%) percent of gross sales. The regulatory license fee shall be six (6%) percent on gross retail sales of package malt beverages. Thereafter, the Marshall County Fiscal Court shall adopt at the budget adoption for each subsequent fiscal year, such annual rate for the regulatory license fee as shall be reasonably estimated to ensure full reimbursement to the County for the cost of any additional policing, regulatory, or administrative expense related to the sale of alcoholic beverages in the County. Should the Marshall County Fiscal Court fail to address the regulatory license fee in any budget, then the regulatory license fee shall remain at the level at which it was last fixed until such time as the Marshall County Fiscal Court shall adjust the fee.

(B) Payment of such regulatory fee shall be remitted to the County Treasurer and shall be held in a separate account maintained for the purpose of fully reimbursing the County for the estimated cost of any additional policing, regulatory or administrative expense related to the sale of alcoholic beverages in the County. The regulatory license fee shall be in addition to any other taxes, fees or licenses permitted by law. Payment of the regulatory license fee shall be made quarterly on forms to be provided by the County Treasurer, with payment in full for the year being due no later than January 31 of each calendar year, or at the surrender or revocation of a

license or licenses, whichever occurs sooner. No license renewals shall issue unless and until the regulatory license fee has been paid in full.

(C) Failure to pay such quarterly remittance within ten (10) days of the due date constitutes a violation and subjects licensee to suspension or revocation.

(D) Penalty for failure to file a return and pay quarterly remittance by the due date shall be a \$50.00 late fee for each quarterly return that is delinquent. ~~is five percent (5%) of the tax for each ninety (90) days or fraction thereof. The total late filing penalty shall not exceed twenty five percent (25%) of the tax; provided, however, that in no case shall the penalty be less than ten dollars (\$10.00).~~

(E) Interest at the rate of eight percent (8%) per annum will apply to any late payments.

(F) Pursuant to KRS 243.075(1)(c)(1), a credit against the regulatory license fee is allowed in an amount equal to the license fee imposed by the County.

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## **APPLICATION FOR LICENSE; MAINTENANCE OF LICENSE**

### **10.024 ADVERTISEMENT.**

(A) Before an application for a license shall be considered, the applicant must publish a notice of its intent to apply for an alcoholic beverage license in a newspaper meeting the requirements of KRS Chapter 424 and Chapter 243.

### **10.024 ADVERTISEMENT.**

(B) The advertisement shall state the name and address of the applicant. It shall state the members of the partnership if the applicant is a partnership, and membership of the LLC if the applicant is an LLC, as well as the name of the business and its address. If the applicant is a corporation, the advertisement shall state the names and addresses of the principal officers and directors of the corporation, as well as the name and address of the corporation itself. All advertisements shall state the location of the premises for which the license is sought, and the type of license for which application is made. The notice shall state the date the application will be filed and shall contain the following statement: "Any person, association, corporation, or body politic may protest the granting of the license by writing to The Department of Alcoholic Beverage Control, ~~1003 Twilight Trail,~~ 500 Mero Street, Frankfort, Kentucky 40601, within thirty (30) days of the date of legal publication." Any protest received after the thirty (30) day period has expired shall not be considered a valid legal protest by the County.

(C) The applicant shall attach to the application a newspaper clipping of the advertisement and proof of the publication as provided in KRS 424.170.

FIRST READING: July 17, 2023

SECOND READING: \_\_\_\_\_, 2023

PUBLICATION: \_\_\_\_\_

Passed and effective on this the \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
KEVIN SPRAGGS, JUDGE-EXECUTIVE  
MARSHALL COUNTY FISCAL COURT

ATTEST: \_\_\_\_\_  
Marshall County Fiscal Court Clerk