

# Classes of Liquor Licenses

License Class	License Fee	Occupation Tax
Class A - Beer, On Sale Only	\$100	\$200
Class B - Beer, Off Sale Only	\$100	\$200
Class C - Beer, Wine & Distilled Spirits, On & Off Sale	\$300	\$600
Class D - Beer, Wine & Distilled Spirits, Off Sale Only	\$200	\$400
Class I - Beer, Wine & Distilled Spirits, On Sale Only	\$250	\$500
Distributor of Beer (wholesale)		\$1,000
Distributor of Liquor (wholesale)		\$1,500
Class K - Catering Permit	\$100	\$200
Class L - Craft Brewery	\$250	\$500
Special Designated permit (per day) by unlicensed caterer	\$40	\$10

All license fees received by the City shall be credited to the school fund of the District per §53-138.01.

Annual license fees shall be prorated on a quarterly basis from the date of issuance.

The City may collect occupation taxes as provided for by ordinance in an amount not to exceed double the amount of the annual license.

License fees and occupation taxes will be prorated on a quarterly basis when an existing licensed business is purchased and a new license of the same class is issued and when a new license is issued for a location that has not previously been licensed.