



City of Boulder
Finance Department · Licensing Division
1777 Broadway, Boulder, Colorado 80302 · 303 441-4192

CHANGE OF LOCATION APPLICATIONS

**DOUBLE OPERATION AT CURRENT LOCATION AND NEW LOCATION NOT ALLOWED.
NEW LOCATION MUST BE OPENED NOT LATER THAT 60 DAYS FROM STATE APPROVAL.**

CHECKLIST OF REQUIRED DOCUMENTS

- Permit Application and Report of Changes (State form-DR8442)**- completed in pertinent areas, listing current premise address, new proposed premise address, and new mailing address, and signed under oath of applicant signed by authorized representative of licensee applicant.
- City of Boulder Liquor License Application form**- complete form and attach answers to city questions 1 to 19 on how the licensee intends to operate at the new proposed location.
- Zoning/Planning Confirmation form**- completed zoning form with details for the new proposed location and write in change of location under application type.
- City Financial Statement**- complete the city form to confirm whether any owners or managers will change in conjunction with opening at the new proposed location. Please note that new individual history report forms, fingerprints, supporting documents, state forms, and fees may be required if there are new owners, officers, or managers.
- Statement of Training city form**- complete the city form confirming the training condition at the new location.
- Statement of Food Service city form**- complete the city form confirming food sales compliance.
- Occupation Tax Registration city form**- complete the city form updating the new proposed premise address and the new business mailing address for the license after the change of location.
- Petitioning for new location**- neighborhood boundaries will be set at the hearing the month prior to your change of location application hearing. You are required to use city produced petition materials for door to door petitioning to confirm the neighborhood needs and desires for the change of location.
- Fees**
 - \$150 State change fee payable to "Colorado Department of Revenue".
 - \$750.00 city change fee payable to "City of Boulder" for change of location document.
 - \$38.50 check per each new person listed on the Financial statement with this fee payable to "City of Boulder". This fee is only required if there are new owners, officers, or managers.

2016 SCHEDULE OF HEARINGS AND APPLICATION DEADLINE DATES FOR LIQUOR LICENSES

You must schedule an appointment with City Licensing to submit your complete application prior to or on the deadline date. Please call 303-441-4192 at least 3-4 days before you wish to submit to schedule a meeting, as appointments on deadline dates tend to fill up fast. Maintenance of this docketing schedule is necessary to ensure timing of proper public notice and premise posting.

For 2016, deadline dates are generally on the 3rd Monday of each month. Beverage Licensing Authority public hearings occur on the 3rd Wednesday of every month and begin at 3PM.

**Where noted, deadline dates for application filing will be changed to Tuesdays to accommodate city holidays.

Deadline to submit application by appointment only with Manager	Date of scheduled public hearing of application before Boulder's Beverages Licensing Authority
December 21, 2015	February 17, 2016
** January 19, 2016	March 16, 2016
** February 16, 2016	April 20, 2016
March 21, 2016	May 18, 2016
April 18, 2016	June 15, 2016
May 16, 2016	July 20, 2016
June 20, 2016	August 17, 2016
July 18, 2016	September 21, 2016
August 15, 2016	October 19, 2016
September 19, 2016	November 16, 2016
October 17, 2016	December 14, 2016 (2 nd Wednesday)
November 14, 2016	January 18, 2017
December 19, 2016	February 15, 2017

2016 LIQUOR LICENSE FEE SCHEDULE

Effective January 1, 2016

Checks should be made payable to the "City of Boulder" and the "Colorado Department of Revenue"

Liquor License Type	City Application Fee	City License Fee	Total City Fees	City Occupation Tax	State Application Fee	State License Fee	Total State Fees
Arts							
New	\$1,000.00	\$41.25	\$1,041.25	\$1,284.00	\$600.00	\$308.75	\$908.75
Transfer	\$750.00	\$41.25	\$791.25	\$1,284.00	\$600.00	\$308.75	\$908.75
Concurrent Review	\$750.00	\$41.25	\$791.25	\$1,284.00	\$700.00	\$308.75	\$1,008.75
Renewal	\$100.00	\$41.25	\$141.25	\$1,284.00	\$0.00	\$308.75	\$308.75

Art Gallery Permit							
New	\$100.00	\$3.75	\$103.75	\$0.00	\$50.00	\$21.25	\$71.25
Transfer	\$100.00	\$3.75	\$103.75	\$0.00	\$50.00	\$21.25	\$71.25
Concurrent Review	\$100.00	\$3.75	\$103.75	\$0.00	\$50.00	\$21.25	\$71.25
Renewal	\$100.00	\$3.75	\$103.75	\$0.00	\$50.00	\$21.25	\$71.25

Bed & Breakfast Permit							
New	\$100.00	\$25.00	\$125.00	\$0.00	\$50.00	\$25.00	\$75.00
Transfer	\$100.00	\$25.00	\$125.00	\$0.00	\$50.00	\$25.00	\$75.00
Concurrent Review	\$100.00	\$25.00	\$125.00	\$0.00	\$50.00	\$25.00	\$75.00
Renewal	\$100.00	\$25.00	\$125.00	\$0.00	\$50.00	\$25.00	\$75.00

Beer & Wine							
New	\$1,000.00	\$48.75	\$1,048.75	\$1,085.00	\$600.00	\$351.25	\$951.25
Transfer	\$750.00	\$48.75	\$798.75	\$1,085.00	\$600.00	\$351.25	\$951.25
Concurrent Review	\$750.00	\$48.75	\$798.75	\$1,085.00	\$700.00	\$351.25	\$1,051.25
Renewal	\$100.00	\$48.75	\$148.75	\$1,085.00	\$0.00	\$351.25	\$351.25

Brew Pub							
New	\$1,000.00	\$75.00	\$1,075.00	\$3,253.00	\$600.00	\$750.00	\$1,350.00
Transfer	\$750.00	\$75.00	\$825.00	\$3,253.00	\$600.00	\$750.00	\$1,350.00
Concurrent Review	\$750.00	\$75.00	\$825.00	\$3,253.00	\$700.00	\$750.00	\$1,450.00
Renewal	\$100.00	\$75.00	\$175.00	\$3,253.00	\$0.00	\$750.00	\$750.00

Club							
New	\$1,000.00	\$41.25	\$1,041.25	\$1,284.00	\$600.00	\$308.75	\$908.75
Transfer	\$750.00	\$41.25	\$791.25	\$1,284.00	\$600.00	\$308.75	\$908.75
Concurrent Review	\$750.00	\$41.25	\$791.25	\$1,284.00	\$700.00	\$308.75	\$1,008.75
Renewal	\$100.00	\$41.25	\$141.25	\$1,284.00	\$0.00	\$308.75	\$308.75

Drugstore							
New	\$1,000.00	\$22.50	\$1,022.50	\$988.50	\$600.00	\$227.50	\$827.50
Transfer	\$750.00	\$22.50	\$772.50	\$988.50	\$600.00	\$227.50	\$827.50
Concurrent Review	\$750.00	\$22.50	\$772.50	\$988.50	\$700.00	\$227.50	\$927.50
Renewal	\$100.00	\$22.50	\$122.50	\$988.50	\$0.00	\$227.50	\$227.50

Hotel-Restaurant							
New	\$1,000.00	\$75.00	\$1,075.00	\$3,253.00	\$600.00	\$500.00	\$1,100.00
Transfer	\$750.00	\$75.00	\$825.00	\$3,253.00	\$600.00	\$500.00	\$1,100.00
Concurrent Review	\$750.00	\$75.00	\$825.00	\$3,253.00	\$700.00	\$500.00	\$1,200.00
Renewal	\$100.00	\$75.00	\$175.00	\$3,253.00	\$0.00	\$500.00	\$500.00

Liquor License Type	City Application Fee	City License Fee	Total City Fees	City Occupation Tax	State Application Fee	State License Fee	Total State Fees
Retail Liquor Store							
New	\$1,000.00	\$22.50	\$1,022.50	\$988.50	\$600.00	\$227.50	\$827.50
Transfer	\$750.00	\$22.50	\$772.50	\$988.50	\$600.00	\$227.50	\$827.50
Concurrent Review	\$750.00	\$22.50	\$772.50	\$988.50	\$700.00	\$227.50	\$927.50
Renewal	\$100.00	\$22.50	\$122.50	\$988.50	\$0.00	\$227.50	\$227.50
Tastings Permit	\$0.00	\$50.00	\$50.00	N/A	\$0.00	\$0.00	\$0.00
Delivery Permit	\$0.00	\$0.00	\$0.00	N/A	\$0.00	\$0.00	\$0.00
Out of State D.P.	\$0.00	\$0.00	\$0.00	N/A	\$0.00	\$100.00	\$100.00

Tavern

New	\$1,000.00	\$75.00	\$1,075.00	\$3,253.00	\$600.00	\$500.00	\$1,100.00
Transfer	\$750.00	\$75.00	\$825.00	\$3,253.00	\$600.00	\$500.00	\$1,100.00
Concurrent Review	\$750.00	\$75.00	\$825.00	\$3,253.00	\$700.00	\$500.00	\$1,200.00
Renewal	\$100.00	\$75.00	\$175.00	\$3,253.00	\$0.00	\$500.00	\$500.00

3.2% Beer Off-Premise

New	\$1,000.00	\$3.75	\$1,003.75	\$275.00	\$600.00	\$96.25	\$696.25
Transfer	\$750.00	\$3.75	\$753.75	\$275.00	\$600.00	\$96.25	\$696.25
Concurrent Review	\$750.00	\$3.75	\$753.75	\$275.00	\$700.00	\$96.25	\$796.25
Renewal	\$100.00	\$3.75	\$103.75	\$275.00	\$0.00	\$96.25	\$96.25

3.2% Beer On-Premise

New	\$1,000.00	\$3.75	\$1,003.75	\$275.00	\$600.00	\$96.25	\$696.25
Transfer	\$750.00	\$3.75	\$753.75	\$275.00	\$600.00	\$96.25	\$696.25
Concurrent Review	\$750.00	\$3.75	\$753.75	\$275.00	\$700.00	\$96.25	\$796.25
Renewal	\$100.00	\$3.75	\$103.75	\$275.00	\$0.00	\$96.25	\$96.25

3.2% Beer On/Off Premise

New	\$1,000.00	\$3.75	\$1,003.75	\$275.00	\$600.00	\$96.25	\$696.25
Transfer	\$750.00	\$3.75	\$753.75	\$275.00	\$600.00	\$96.25	\$696.25
Concurrent Review	\$750.00	\$3.75	\$753.75	\$275.00	\$700.00	\$96.25	\$796.25
Renewal	\$100.00	\$3.75	\$103.75	\$275.00	\$0.00	\$96.25	\$96.25

Special Event Permit (Liquor)

Fee per day (Limit 15 days @ year)	\$50 for 250 people or less or \$100 for 251 people or more	\$0.00	\$50 for 250 people or less or \$100 for 251 people or more	N/A	N/A	\$0.00	\$0.00
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Special Event Permit (3.2% Beer)

Fee per day (Limit 15 days @ year)	\$50 for 250 people or less or \$100 for 251 people or more	\$0.00	\$50 for 250 people or less or \$100 for 251 people or more	N/A	N/A	\$0.00	\$0.00
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Local Fee and State Fee checks should be made payable to the "City of Boulder" and/or the "Colorado Department of Revenue".

Background fee checks should be made payable to the "City of Boulder" and the fee is \$38.50 per individual.

Occupation Tax listed above is for an entire year period. Occupation Tax is a yearly tax that is billed each January 1 and each July 1 for the next 6 month period and is due 30 days after the billing date.

For New licenses, occupation tax need not be paid at the time of application but instead will be pro-rated and billed based on the date of license issuance. For Transfer licenses, occupation tax must be paid before a temporary license will be issued.

Occupation tax continues to accrue even in the instance of closure so it is in a licensee's best interest to promptly surrender licenses.

2016 FEES FOR LIQUOR LICENSE CHANGES

Effective July 1, 2010

Change	Local Fee	State Fee	Background Fee
Change of Business Entity or Trade Name	\$50.00	\$50.00	\$38.50 per person
Change of Location	\$750.00	\$150.00	\$38.50 per person
Corporate Changes (per person may be charged by city or state)	\$100.00	None	\$38.50 per person
Duplicate License	\$50.00	\$50.00	None
Expansion- add Optional Premises (each permit)	None	\$100.00	None
Late Renewal Fee	\$500.00	None	None
Manager Registration (H&R, Brew Pub & Tavern)	\$75.00	\$75.00	\$38.50 per person
Modification of Premises (Temporary/ Permanent)	\$50/\$100	\$300/\$150	None
Temporary Permit for Transfers	\$100.00	None	None
500' Measurement Request	\$50.00	None	None

Local Fee and State Fee checks should be made payable to the "City of Boulder" and/or the "Colorado Department of Revenue".

Background fee checks should be made payable to "City of Boulder" and the fee is \$38.50 per individual.

PLEASE NOTE THE FOLLOWING FOR 3.2% BEER, CHANGE OF CLASS AND CHANGE OF LOCATION LICENSE APPLICATIONS:

- If applicant wishes to apply for a 3.2% Beer license, then please complete the State Fermented malt Beverage (3.2% Beer) License Application (DR 8403) instead of the State Liquor Retail Liquor License Application (DR 8404) included here.
- If a change in class of liquor license application is to be filed, then all state and city application requirements are the same and the applicant must include a signed letter on letterhead that states that the licensee will surrender the old license if approved for the new license at the time of the city inspection. For changes of class, the licensee should pay the occupation tax in the proper amount for the old license and they will be billed in a pro-rated amount if approved for the new license type.
- For change of location applications, please complete State Permit Application and Report of Changes (DR 8442) and pay the state fee indicated on that form instead of completion of the Liquor Retail Liquor License Application (DR 8404). All city forms and fees are the same as for a new liquor license.

PERMIT APPLICATION AND REPORT OF CHANGES

CURRENT LICENSE NUMBER _____
ALL ANSWERS MUST BE PRINTED IN BLACK INK OR TYPEWRITTEN
LOCAL LICENSE FEE \$ _____
APPLICANT SHOULD OBTAIN A COLORADO LIQUOR & BEER CODE BOOK TO ORDER CALL (303) 370-2165

1. Applicant is a		PRESENT LICENSE NUMBER
<input type="checkbox"/> Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company		
2. Name of Licensee	3. Trade Name	
4. Location Address		
City	County	ZIP

SELECT THE APPROPRIATE SECTION BELOW AND PROCEED TO THE INSTRUCTIONS ON PAGE 2.

Section A – Manager reg/change	Section C
• License Account No. _____ 1983-750 (999) <input type="checkbox"/> Manager's Registration (Hotel & Restr.)..\$75.00 2012-750 (999) <input type="checkbox"/> Manager's Registration (Tavern).....\$75.00 <input type="checkbox"/> Change of Manager (Other Licenses) NO FEE	2210-100 (999) <input type="checkbox"/> Retail Warehouse Storage Permit (ea) \$100.00 2200-100 (999) <input type="checkbox"/> Wholesale Branch House Permit (ea).... 100.00 2260-100 (999) <input type="checkbox"/> Change Corp. or Trade Name Permit (ea) .50.00 2230-100 (999) <input type="checkbox"/> Change Location Permit (ea)..... 150.00 2280-100 (999) <input type="checkbox"/> Change, Alter or Modify Premises \$150.00 x _____ Total Fee _____
Section B – Duplicate License	
• Liquor License No. _____ 2270-100 (999) <input type="checkbox"/> Duplicate License\$50.00	2220-100 (999) <input type="checkbox"/> Addition of Optional Premises to Existing H/R \$100.00 x _____ Total Fee _____ 1988-100 (999) <input type="checkbox"/> Addition of Related Facility to Resort Complex \$75.00 x _____ Total Fee _____

DO NOT WRITE IN THIS SPACE – FOR DEPARTMENT OF REVENUE USE ONLY

DATE LICENSE ISSUED	LICENSE ACCOUNT NUMBER	PERIOD
-750 (999)	-100 (999)	The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.
		TOTAL AMOUNT DUE \$ _____ .00

INSTRUCTION SHEET

FOR ALL SECTIONS, COMPLETE QUESTIONS 1-4 LOCATED ON PAGE 1

Section A

To Register or Change Managers, check the appropriate box in section A and complete question 8 on page 4. Proceed to the Oath of Applicant for signature (Please note: Hotel, Restaurant, and Tavern licensees are required to register their managers).

Section B

For a Duplicate license, be sure to include the liquor license number in section B on page 1 and proceed to page 4 for Oath of Applicant signature.

Section C

Check the appropriate box in section C and proceed below.

- 1) *For a Retail Warehouse Storage Permit*, go to page 3 complete question 5 (be sure to check the appropriate box). Submit the necessary information and proceed to page 4 for Oath of Applicant signature.
- 2) *For a Wholesale Branch House Permit*, go to page 3 and complete question 5 (be sure to check the appropriate box). Submit the necessary information and proceed to page 4 for Oath of Applicant signature.
- 3) *To Change Trade Name or Corporation Name*, go to page 3 and complete question 6 (be sure to check the appropriate box). Submit the necessary information and proceed to page 4 for Oath of Applicant signature.
- 4) *To modify Premise*, go to page 4 and complete question 9. Submit the necessary information and proceed to page 4 for Oath of Applicant signature.
- 5) *For Optional Premises or Related Facilities* go to page 4 and complete question 9. Submit the necessary information and proceed to page 4 for Oath of Applicant signature.
- 6) *To Change Location*, go to page 3 and complete question 7. Submit the necessary information and proceed to page 4 for Oath of Applicant signature.

STORAGE PERMIT	<p>5. Retail Warehouse Storage Permit or a Wholesalers Branch House Permit</p> <p><input type="checkbox"/> Retail Warehouse Permit for:</p> <p style="margin-left: 20px;"><input type="checkbox"/> On-Premises Licensee (Taverns, Restaurants etc.)</p> <p style="margin-left: 20px;"><input type="checkbox"/> Off-Premises Licensee (Liquor stores)</p> <p><input type="checkbox"/> Wholesalers Branch House Permit</p> <p>Address of storage premise: _____</p> <p>City _____, County _____, Zip _____</p> <p>Attach a deed/ lease or rental agreement for the storage premises. Attach a detailed diagram of the storage premises.</p>				
CHANGE TRADE NAME OR CORPORATE NAME	<p>6. Change of Trade Name or Corporation Name</p> <p><input type="checkbox"/> Change of Trade name / DBA only</p> <p><input type="checkbox"/> Corporate Name Change (Attach the following supporting documents)</p> <p style="margin-left: 20px;">1. Certificate of Amendment filed with the Secretary of State, or</p> <p style="margin-left: 20px;">2. Statement of Change filed with the Secretary of State, <u>and</u></p> <p style="margin-left: 20px;">3. Minutes of Corporate meeting, Limited Liability Members meeting, Partnership agreement.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 50%; padding: 2px;">Old Trade Name</td> <td style="width: 50%; padding: 2px;">New Trade Name</td> </tr> <tr> <td style="width: 50%; padding: 2px;">Old Corporate Name</td> <td style="width: 50%; padding: 2px;">New Corporate Name</td> </tr> </table>	Old Trade Name	New Trade Name	Old Corporate Name	New Corporate Name
Old Trade Name	New Trade Name				
Old Corporate Name	New Corporate Name				
CHANGE OF LOCATION	<p>7. Change of Location</p> <p>NOTE TO RETAIL LICENSEES: An application to change location has a local application fee of \$750 payable to your local licensing authority. You may only change location within the same jurisdiction as the original license that was issued. Pursuant to 12-47-311 (1) C.R.S. Your application must be on file with the local authority thirty (30) days before a public hearing can be held.</p> <p>Date filed with Local Authority _____ Date of Hearing _____</p> <p>(a) Address of current premises _____</p> <p style="margin-left: 20px;">City _____ County _____ Zip _____</p> <p>(b) Address of proposed New Premises (Attach copy of the deed or lease that establishes possession of the premises by the licensee)</p> <p style="margin-left: 20px;">Address _____</p> <p style="margin-left: 20px;">City _____ County _____ Zip _____</p> <p>(c) New mailing address if applicable.</p> <p style="margin-left: 20px;">Address _____</p> <p style="margin-left: 20px;">City _____ County _____ State _____ Zip _____</p> <p>(d) Attach detailed diagram of the premises showing where the alcohol beverages will be stored, served, possessed or consumed. Include kitchen area(s) for hotel and restaurants.</p>				

CHANGE OF MANAGER	<p>8. Change of Manager or to Register the Manager of a Tavern or a Hotel and Restaurant liquor license.</p> <p>(a) Change of Manager (attach Individual History DR 8404-I H/R and Tavern only)</p> <p>Former manager's name _____</p> <p>New manager's name _____</p> <p>(b) Date of Employment _____</p> <p>Has manager ever managed a liquor licensed establishment?..... Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Does manager have a financial interest in any other liquor licensed establishment?..... Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, give name and location of establishment _____</p>
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MODIFY PREMISES OR ADDITION OF OPTIONAL PREMISES OR RELATED FACILITY	<p>9. Modification of Premises, Addition of an Optional Premises, or Addition of Related Facility</p> <p>NOTE: Licensees may not modify or add to their licensed premises until approved by state and local authorities.</p> <p>(a) Describe change proposed _____</p> <p>_____</p> <p>_____</p> <p>(b) If the modification is temporary, when will the proposed change:</p> <p>Start _____ (mo/day/year) End _____ (mo/day/year)</p> <p>NOTE: THE TOTAL STATE FEE FOR TEMPORARY MODIFICATION IS \$300.00</p> <p>(c) Will the proposed change result in the licensed premises now being located within 500 feet of any public or private school that meets compulsory education requirements of Colorado law, or the principal campus of any college, university or seminary?</p> <p>(If yes, explain in detail and describe any exemptions that apply) Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(d) Is the proposed change in compliance with local building and zoning laws?..... Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(e) If this modification is for an additional Hotel and Restaurant Optional Premises or Resort Complex Related Facility, has the local authority authorized by resolution or ordinance the issuance of optional premises?</p> <p>..... Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(f) Attach a diagram of the current licensed premises and a diagram of the proposed changes for the licensed premises.</p> <p>(g) Attach any existing lease that is revised due to the modification.</p>
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OATH OF APPLICANT

I declare under penalty of perjury in the second degree that I have read the foregoing application and all attachments thereto, and that all information therein is true, correct, and complete to the best of my knowledge.

Signature	Title	Date
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REPORT AND APPROVAL OF LOCAL LICENSING AUTHORITY (CITY / COUNTY)

The foregoing application has been examined and the premises, business conducted and character of the applicant is satisfactory, and we do report that such permit, if granted, will comply with the applicable provisions of Title 12, Articles 46 and 47, C.R.S., as amended. **THEREFORE, THIS APPLICATION IS APPROVED.**

Local Licensing Authority (City or County)	Date filed with Local Authority
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Signature	Title	Date
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REPORT OF STATE LICENSING AUTHORITY

The foregoing has been examined and complies with the filing requirements of Title 12, Article 47, C.R.S., as amended.

Signature	Title	Date
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**CITY OF BOULDER
LIQUOR LICENSE APPLICATION**

This application must be filed in duplicate with the Office of the City Clerk, City of Boulder, 1777 Broadway, P. O. Box 791, Boulder, Colorado 80306. ALL INFORMATION MUST BE PRINTED LEGIBLY IN INK OR TYPEWRITTEN.

Name of Applicant(s): _____

Trade Name: _____

Phone No: _____ Contact Person: _____

Business Address: _____

Mailing address: _____

Property Owner: _____ Phone Number (local): _____

Property Manager: _____ Phone Number (local): _____

Property Manager's Mailing Address: _____

General Manager: _____ Phone Number (local): _____

The applicant(s) hereby applies to the City of Boulder Beverages Licensing Authority for the following local license and tenders the following fees:

Type of Application (fee):

- | | |
|--|---|
| <input type="checkbox"/> New License (\$1,000.00) | <input type="checkbox"/> Transfer of Ownership (\$750.00) |
| <input type="checkbox"/> Change in Location (\$750.00) | <input type="checkbox"/> Temporary Permit (\$100.00) |
| <input type="checkbox"/> Change in Class (\$750.00) | |

Type of License (fee):

- | | |
|---|---|
| <input type="checkbox"/> Hotel-Restaurant (\$75.00) | <input type="checkbox"/> Tavern (\$75.00) |
| <input type="checkbox"/> Hotel-Restaurant w/Optional Premises (\$75.00) | <input type="checkbox"/> Retail Liquor Store (\$22.50) |
| <input type="checkbox"/> Beer and Wine (\$48.75) | <input type="checkbox"/> Brew Pub (75.00) |
| <input type="checkbox"/> 3.2% Beer On & Off Premises (\$3.75) | <input type="checkbox"/> Liquor Licensed Drug Store (\$22.50) |
| <input type="checkbox"/> Club (\$41.25) | <input type="checkbox"/> Arts (\$41.25) |
| <input type="checkbox"/> Race Track (\$75.00) | |
| <input type="checkbox"/> Bed and Breakfast Permit (\$125.00 Total) | <input type="checkbox"/> Art Gallery Permit (\$103.75 Total) |
| <input type="checkbox"/> Manager Registration – If separate from owners (H&R, Brewpub & Tavern - \$75.00) | |

TOTAL FEES: \$ _____

[Fees effective as of July 1, 2010]

APPLICANTS DO NOT FILL THIS AREA OUT

STATEMENT OF THE NEIGHBORHOOD. (Not applicable to applications for Transfer of Ownership or applications for Club license.). **NEIGHBORHOOD BOUNDARIES WILL BE SET BY THE AUTHORITY AT THEIR MEETING ON _____.**

The Authority sets the following geographical area as the designated neighborhood which will be served by the license applied for:

North

Boundary _____

South

Boundary _____

East

Boundary _____

West

Boundary _____

ALL APPLICANT'S MUST ANSWER THESE QUESTIONS

CITY QUESTIONNAIRE: On a separate sheet of paper please answer the following questions for the Beverages Licensing Authority (BLA).

- 1) Describe the nature of the proposed establishment and the target market (i.e., restaurant, tavern, sports bar, families, college students, etc.). Please attach a menu for BLA.
- 2) What are the proposed hours and days of operation for this establishment?
- 3) What is the seating capacity of the establishment?
- 4) Have you applied for an "occupant load" for the interior and exterior seating from the Boulder Fire Department?
- 5) Do you have an emergency plan for your business (exit locations, fire protection system(s), etc.)? (yes or no)
- 6) How many individuals will be employed at this proposed establishment and how many will be full-time versus part-time? Please provide responsibilities, (i.e., manager, assistant manager, bartender, waitstaff, etc.).
- 7) Describe your past training and experience in the sale/service of alcohol beverages, include any special or certified training received.
- 8) Describe your proposed General Manager's past training and experience in the sale/service of alcohol beverages, include any special or certified training received.
- 9) Besides the state-certified Responsible Vendor classes, what other types of training are proposed for employees at this establishment in the safe and legal sale/service of alcohol beverages?

- 10) What policies & procedures do you have in place to determine a patron's level of intoxication?
- 11) What policies & procedures do you have in place to refuse service to a patron?
- 12) Describe any other types of training or operating procedures that employees will be following in the day-to-day operation of this proposed establishment?
- 13) What methods will be used in checking identification for proper age of patrons (at the door, at the bar, etc.) and how will underage patrons be identified so as not to be served alcohol beverages (stamp, mark on the hand, etc.)
- 14) What types of entertainment will be offered, if any, at this proposed establishment (i.e., music, pool, darts, etc.)?
- 15) Do you plan to have any exterior amplified sound?
- 16) What types of security, if any, will be provided at this proposed establishment?
- 17) What time will your kitchen close each night? Describe your food service plans after your kitchen closes.
- 18) What is the estimated ratio of food to alcohol beverage sales at this establishment?
- 19) If you plan on hosting a "Private Party," what extra measures will you take regarding security, staffing and communications with the Boulder Police Department?
A private party is defined as: "An event where there is a single contact person who represents a group of people who are gathering for social and/or business reasons, the event will be held after 10:00 p.m., there will be both underage and of-age people present and there will be enough people to constitute an occupancy capacity of 75% or greater."

OATH OF APPLICANT

I declare under penalty of perjury in the second degree that this application and all attachments are true, correct, and complete to the best of my knowledge. I also acknowledge that it is my responsibility and the responsibility of my agents and employees to comply with the provisions of the Colorado Liquor and Beer Code and all City of Boulder rules, regulations and codes which affect my license.

Authorized Signature

Date

Print Name & Title



**CITY OF BOULDER
BEVERAGE LICENSING AUTHORITY
ZONING / PLANNING CONFIRMATION PRIOR TO LICENSE APPLICATION**

Liquor License Applicant Completes Top Portion:

Applicant: _____ Trade Name: _____

Applicant Phone: _____ Applicant Email: _____

Premise Address: _____

Indoor Premise Square Footage: _____ Outdoor Patio Square Footage: _____

Approved Indoor Premise: _____, and Outdoor Patio: _____ Occupancy Load/Seating Capacity.

Hours of Operation: _____

New Transfer Modification; Liquor License Type: _____

Applicant's Signature: _____ Applicant's Printed Name: _____

Responsive to C.R.S. 12-47-313(1) and (1)c which states in pertinent part, "(1) No application for the issuance of any license... shall be received or acted upon ... (c) For a location in an area where the sale of alcohol beverages as contemplated is not permitted under the applicable zoning laws of the municipality, city and county, or county..." and Beverage Licensing Authority Rules of Procedure, Subsection 5-1-1 (c) available at: <http://www.boulder.colorado.gov/files/Clerk/Licensing/Rules%20of%20Procedure.pdf>

Applicant should bring this sheet AND PROPOSED PREMISE DIAGRAM complying with BIA Rule Section 3-3 et seq. to Licensing Clerk for the use of Boulder Planning and Zoning at 1739 Broadway-Park Central Building, 3rd Floor, 303-441-1880 to address the four below questions. NOTE: This review is for zoning purposes only and is not approval for any change of occupancy or use pertaining to the building code. A separate building permit is required for building modifications, including a change of use or occupancy.

Planning and Zoning Department Completes Bottom Portion:

_____ Is the Use at the Site Allowed?
YES/NO Comments/Limitations: _____

_____ Does the Use Require a Use Review or Site Review?
YES/NO Comments: _____

_____ If Use/Site Review is required has a Use Review/Site Review been approved?
YES/ NO Comments (such as Case Number/ Date of Approval): _____

_____ Are there any zoning restrictions or conditions of approval on the property
YES/NO that would prevent this property from being open from the hours of 7:00 am to 2:00 am?
Comments/ Limitations: _____

Planner's Signature

Planner's Printed Name

Planner's Title

Planner's Signature Date



**CITY OF BOULDER
BEVERAGES LICENSING AUTHORITY
FINANCIAL STATEMENT**

The applicant hereby agrees that any knowingly false or incomplete answer to the following questions shall constitute cause for the suspension or revocation of the license applied for:

Name of Applicant(s): _____

Trade Name: _____

Business Address: _____

Phone No: _____ Contact Person: _____

Mailing address: _____

Other Liquor Licensed Establishments that principals or managers of Applicant(s) now holds:

If applicant is a corporation or LP or LLC, names of persons purchasing stock or membership units:

Is this a new or existing business: _____

If new business, state approximate investment amount: \$ _____

Where will these funds come from? _____

If existing business, state purchase price including inventory: \$ _____

Where will these funds come from? _____

**If cash is to be invested, please complete the following:
(If you need additional space, please attach additional pages)**

Person or business investing: _____

Address of Investor: _____

Amount of Investment: _____

Source of Investment: _____
(Checking, Savings, Bonds, etc.)

**If loans are to be obtained, please complete the following:
(If you need additional space, please attach additional pages)**

Name of Lender: _____

Address of Lender: _____

Type of Loan: _____

Amount of Loan: _____

Security: _____

Term of Obligation: _____

Business Bank Account Information

What bank will the business account be maintained at? _____

What name will the account be under? _____

Who will be authorized to sign on the account? _____

Applicant hereby agrees to notify the Beverages Licensing Authority of the City of Boulder of any changes in the financing of this business should such changes occur during the period for which this license is issued.

OATH OF APPLICANT

I declare under penalty of perjury in the second degree that this application and all attachments are true, correct, and complete to the best of my knowledge. I also acknowledge that it is my responsibility and the responsibility of my agents and employees to comply with the provisions of the Colorado Liquor and Beer Code and all City of Boulder rules, regulations and codes which affect my license.

Authorized Signature

Date

Print Name & Title

Food Service Requirements

3.2 % Beer Licenses:

3.2% Beer Licensees are not obligated to serve food at any time.

On-Premises Liquor Licenses:

Club licensees, Arts licensees, Optional premises licensees, and Public Transportation System licensees are not obligated to serve food at any time.

Hotel and Restaurant licensees must have full meals available until 8:00 p.m. everyday, and snacks and sandwiches after 8:00 p.m. Food sales must provide at least 25% of the gross income from the sale of food and beverages.

Brew Pubs must serve meals and must derive 15% of the on-premises gross sales from the sale of food.

Taverns, Gaming Taverns, and Beer and Wine licensees must have sandwiches and snacks available during operating hours.

Racetracks are required to have food available during hours of operation.

When food is required to be served, it must be available wherever alcoholic beverages are served.

Off-premises Liquor Licenses:

Liquor stores are prohibited from the sale of food items except those approved by the State Licensing Authority that are prepackaged, labeled, directly related to the consumption of liquor, and are sold in containers up to 16 ounces for the purpose of cocktail garnish. Liquor-licensed Drug stores are not subject to prohibitions or requirements regarding sale of food items.

Floor Plans Requirements for Liquor licensed premises according to BLA Rules of Procedure Section 3-3

Section 3-3 Plans & Specifications

The applicant shall file at the time of application plans and specifications for the interior of the building if the building to be occupied is in existence at the time. If the building is not in existence, the applicant shall file a plot plan and a detailed sketch for the interior and submit an architect's drawing of the building to be constructed.

Subsection 3-3-1 Plans & Specifications

All plans, specifications and detailed sketches or drawings shall be to scale on 8-1/2" x 11" paper and shall show the floor plan and layout of the interior of the building where the license is sought to be exercised.

If a liquor or fermented malt beverage on-premise license is applied for, the plans and specifications shall show, as a minimum, the following:

- (A) A separate page for each level or floor to be licensed;
- (B) Walls, partitions, entrances and exits;
- (C) Dimensions of the premises;
- (D) Clearly identify the nearest streets;
- (E) Indicate the North direction;
- (F) Clearly identify the bar(s);
- (G) Clearly identify where alcohol shall be stored;
- (H) Clearly identify any patio(s), if applicable;
- (I) Identify the type of barrier surrounding the patio, if applicable;
- (J) All tables and chairs;
- (K) List the total seating capacity and,
- (L) Where books and records will be stored.

If a hotel-restaurant license is applied for, plans and specifications shall, in addition to the above, show the following:

- (M) The total floor area where meals shall be served;
- (N) Location of all bar counters;
- (O) Size and dimension of the kitchen and other food preparation areas;
- (P) Location, number and kinds of ranges, stoves or ovens, refrigerators, food lockers, dishwashers, sinks and restrooms; and
- (Q) Location and dimension of food storage areas, and any other fixtures and equipment to be installed and used in connection with the preparation and serving of meals.

Boulder Neighborhood Needs & Desire Petitioning

After you have completed your application and submitted it for consideration, the Licensing Office will set hearing dates for your neighborhood boundaries and for your application public hearing.

The neighborhood boundaries set are typically not less than 1/2 mile radius from the site proposed for a liquor license. The public hearing date will be not less than thirty (30) days from the date of receipt of your complete application by the Licensing Office.

The Beverages Licensing Authority (the "Authority") will set your neighborhood boundaries, usually at the hearing the month before your public hearing. You are welcome to attend your boundary setting hearing or to submit suggested boundaries, but you are not required to do so.

Before approving a liquor license application, the Authority must consider the reasonable requirements of the neighborhood and the desires of the adult inhabitants as evidenced by petitions, remonstrance, supporting witnesses or other evidence submitted by the applicant and by residents and business owners/managers of the designated neighborhood. In person witness testimony may be given at the hearing. Letters in favor or opposed to the application should be submitted prior to the hearing.

Although the law does not require that an applicant petition the neighborhood, it is the most common form of evidence presented. Signatures obtained from door to door petitioning must be from residents and business owners/managers of the Authority defined neighborhood. Please note that only door to door petitions will be considered by the Beverage Licensing Authority. For the resident petitions, all persons signing must be at least 21 years of age and reside in the neighborhood. For the business petitions, all persons signing must be at least 21 years of age and own and/or manage a business in the defined neighborhood. You must provide the Authority with sufficient evidence to support its findings that: 1) the reasonable requirements of the neighborhood establish a need for the issuance of the requested license, and 2) that the desires of the adult inhabitants dictate the issuance of the license. The Authority will also be looking to assure that a good sampling of the designated neighborhood was taken.

If you choose to use the petitioning method for proving neighborhood needs and desires, the "Resident Petition Form" and the "Business Petition Form" created by the Licensing Office must be used in this process. Each door to door petitioner must carry and show at the door a copy of the "Designated Neighborhood Map" and the "Existing Licenses List" provided by the Licensing Office. The prepared "Petition Results Summary" should also be included with your petition signature pages to summarize the results.

Each petitioner who has collected petition results door to door must include a signed "Affidavit of Circulator" that is notarized indicating that he/she personally witnessed each signature appearing on the petition and that, to the best of his/her knowledge, each signature is the signature of the person whose name it purports to be and that the address given opposite the person's name is the true residential or business address of the person signing the petition. Failure to affix a completed affidavit of circulator, including notarization, may cause petition invalidity concerns to be raised by the Authority.

There are professional petitioning firms that you may contract with; however, the decision to use any such firm is entirely yours. If you choose a professional petitioning firm, they must also use the prepared petition forms and results summary. This information is meant only as a guideline provided as a courtesy by the City of Boulder. Applicants are encouraged to consult a private attorney for answers to legal questions or concerns.



**CITY OF BOULDER
BEVERAGES LICENSING AUTHORITY
STATEMENT OF TRAINING**

The applicant hereby states that he/she understands the importance of being familiar with and complying with the Colorado Liquor Code and the Colorado Beer Code.

Therefore, with respect to applicant(s), management and all other employees who will have any connection or involvement with liquor or fermented malt beverages on the subject premises of this application, the applicant(s) state(s) the following:

All employees involved in the service of alcohol, including, without limitation, managers, clerks, bartenders, and waitpersons, shall attend a state-certified Responsible Vendor alcohol service class within three months from the approval of this license. New employees shall take a class within three months of their hire. Any employee participating in a Tastings must have already completed a state-certified Responsible Vendor alcohol service class. Training Certification must remain current for employees involved in the service of alcohol.

The applicant agrees that the above mentioned training shall be a continuing condition of the license if the Authority approves this application.

Oath of Applicant

I declare under penalty of perjury in the second degree that I acknowledge that it is my responsibility and the responsibility of my agents and employees to comply with the provisions of the Colorado Liquor and Beer Codes and all City of Boulder rules, regulations and codes which affect my license.

Applicant

Trade Name

Authorized Signature

Print Name, Title & Date



**CITY OF BOULDER
BEVERAGES LICENSING AUTHORITY
STATEMENT OF FOOD SERVICE**

Pursuant to Section 12-47-411, C.R.S., as amended, the applicant hereby certifies that they have read and fully understand the following excerpts:

Hotel-Restaurant license

“Restaurants shall sell malt, vinous, and spirituous liquors as provided in this section only to customers of such restaurant and only if meals are actually and regularly served and provide not less than twenty-five percent (25%) of the gross income from sales of food and drink of the business of the licensed premises. It is the intent of this section to require hotel and restaurant licensees to maintain a bona fide restaurant business and not a mere pretext of such for obtaining a hotel and restaurant license.”

Brew-Pub license

“A brew pub licensee shall sell malt, vinous, and spirituous liquors for on-premises consumption only if at least fifteen percent (15%) of the gross on-premises food and drink income of the business of the licensed premises is from the sale of food.”

Pursuant to Regulation 47-418, the applicant certifies that he/she shall at all times, when meals are required to be served, maintain on the premises adequate personnel, foodstuffs and other necessary facilities, equipment and supplies for the preparation and serving of meals as defined by 12-47-103(20) C.R.S., as amended.

Oath of Applicant

I declare under penalty of perjury in the second degree that I acknowledge that it is my responsibility and the responsibility of my agents and employees to comply with the provisions of the Colorado Liquor and Beer Code and all City of Boulder rules, regulations and codes which affect my license.

Applicant

Trade Name

Authorized Signature

Print Name, Title & Date



**CITY OF BOULDER
OCCUPATION TAX REGISTRATION**

This application must be filed in duplicate with the Office of the City Clerk, City of Boulder, 1777 Broadway, Boulder, Colorado 80306. ALL INFORMATION MUST BE PRINTED LEGIBLY IN INK OR TYPEWRITTEN. Effective immediately, all outstanding amounts must be paid prior to submittal of a transfer application. All new licenses will be prorated and collected prior to the issuance of the liquor license.

Name of Applicant(s): _____

Trade Name: _____

Business Location: _____

Contact Person: _____ Business Phone No: _____

Mailing address: _____
(If different from above)

Date you intend to start business: _____

Type of License Applying for:

New License Transfer of Ownership Change in Location

Type of License/Occupation Tax:

- | | |
|---|---|
| <input type="checkbox"/> 3.2% On Premises (\$400.00) | <input type="checkbox"/> Arts (\$1,284.00) |
| <input type="checkbox"/> 3.2% Off Premises (\$275) | <input type="checkbox"/> Hotel-Restaurant (\$3,253.00) |
| <input type="checkbox"/> 3.2% Beer On & Off Premises (\$400.00) | <input type="checkbox"/> Hotel-Restaurant (\$3,253.00)
w/Optional Premises |
| <input type="checkbox"/> Tavern (\$3,253.00) | <input type="checkbox"/> Retail Liquor Store (\$988.50) |
| <input type="checkbox"/> Beer and Wine (\$1,085.00) | <input type="checkbox"/> Brew Pub (\$3,253.00) |
| <input type="checkbox"/> Liquor Licensed Drug Store (\$988.50) | <input type="checkbox"/> Club (\$1,284.00) |

TRANSFER APPLICATIONS ONLY: If the application is for a transfer of ownership, the previous owners must fill out the following:

Licensee: _____ Contact Person: _____

Trade Name: _____

Business Location: _____ Business Phone No: _____

Mailing address: _____
(Please provide a different mailing address from the business location in case a refund needs to be issued)

OATH OF APPLICANT

I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge. I also acknowledge that it is my responsibility and the responsibility of my agents and employees to comply with the provisions of the Colorado Liquor and Beer Code and all City of Boulder rules, regulations and codes which affect my license. I hereby acknowledge that I have read and understand the attachment to this application.

Authorized Signature Date

Print Name & Title

FOR OFFICE USE ONLY

For Transfers Only

Date Temporary License Issued: _____ Date Liquor License Issued: _____

Amount to Charge Applicant: _____ Amount to Charge Current Licensee: _____
(Prorated amount for current half of year)

Amount to Charge Applicant: _____ Amount to Adjust for Previous Licensee: _____
(Yearly amount due)

NOTES: _____

For New Licenses

Date Liquor License Issued: _____ Amount to Charge Applicant: _____
(Prorated amount for current half of year)

Amount to Charge Applicant: _____
(Yearly amount due)

For Change of Location Licenses

Date Liquor License Issued: _____ *****

*******Tax Department:** Change of physical location only. Please verify mailing/billing address for your records.

**Liquor License
Occupation Tax
Attachment to Registration**

Pursuant to Title 3 Chapter 7 of the Boulder Revised Code all persons licensed to sell alcohol in the City of Boulder shall pay an occupation tax according to the type of license held. The fees are due and payable on the first day of January and the first day of June of each year that a valid liquor license is held. If a licensee goes out of business, occupation tax will be assessed until the State and Local licenses are surrendered to the Licensing Clerk. If a licensee wishes to transfer their liquor license, occupation tax will be assessed to the current owner until the new license is issued or a temporary license is issued. A new or temporary license is considered issued on the day that the Local Authority hand delivers or mails the liquor licenses to the new owner. For purposes of proration of taxes, the City will prorate on a monthly basis. If a license is issued/transferred from the 1st through the 15th of a month, it will be prorated back to the beginning of the month. If a license is issued/transferred from the 16th - 31st of a month, it will be prorated to the end of the month.

The taxes are as follows:

Retail Liquor Store	\$988.50
Liquor-licensed Drug Store	\$988.50
Beer & Wine License	\$1,085.00
Hotel-Restaurant License	\$3,253.00
Hotel-Restaurant License w/Optional Premises	\$3,253.00
Brew-Pub License	\$3,253.00
Tavern License	\$3,253.00
Club License	\$1,284.00
Arts License	\$1,284.00
3.2% On Premise	\$400.00
3.2% Off Premise	\$275.00
3.2% On/Off Premise	\$400.00

If a licensee fails to pay their occupation tax, the City of Boulder has the authority to seize personal property in order to satisfy the occupation tax debt.

TITLE 3 REVENUE AND TAXATION

Chapter 7 Occupation Tax 1

1 Adopted by Ordinance No. 4651. Derived from Ordinance Nos. 3887, 4130.

3-7-1 Legislative Intent.

The purpose of this chapter is to impose an occupation tax upon persons engaged in the business of manufacture or sale of malt, vinous, or spirituous liquor or fermented malt beverages in the city².

2 See Tom's Tavern v. City of Boulder, 526 P.2d 1328 (1974).

3-7-2 Imposition and Rate of Tax.

(a) No person licensed to manufacture or sell malt, vinous, or spirituous liquor or fermented malt beverage in the city shall fail to pay to the city manager an occupation tax upon the business of manufacturing or selling malt, vinous, or spirituous liquors or fermented malt beverages according to the following schedule:

(1) The holder of a malt, vinous, or spirituous liquor license shall pay an annual occupation tax as follows:

(A) Manufacturer-s liquor license	2,957.50
(B) Wholesalers liquor license	2,957.50
(C) Wholesalers beer license	2,957.50
(D) Retailer liquor store license	988.50
(E) Liquor-licensed drug store	988.50
(F) Beer and wine license	1,085.00
(G) Hotel and restaurant license	3,253.00
(H) Brew pub license	3,253.00
(I) Tavern license	3,253.00
(J) Club license	1,284.00
(K) Arts license	1,284.00
(L) Race track license	2,957.50

(2) A fermented malt beverages licensee shall pay an annual occupation tax as follows:

(A) Consumption on the premises	400.00
(B) Consumption off the premises	275.00
(C) Consumption on and off the premises	400.00

(b)The occupation tax is due and payable to the city manager for each year for which a license has been obtained on the first day of January of each year, or as soon thereafter as the license is issued. If the city manager issues a beverage license for less than a full year, the manager shall prorate the occupation tax on the number of whole months remaining in the year. If a license under this chapter is issued for any applicant who previously paid an occupation tax for the current year for the exercise of a fermented malt beverage or liquor license, the manager shall prorate the tax and credit it to the new occupation tax applicable to the new license after the licensee surrenders the old license.

(c)No delinquency in the payment of the occupation tax imposed by this section is a ground for suspension or revocation of a fermented malt beverage or liquor license issued by the city or state.

(d)No person shall operate any malt, vinous, or spirituous liquor or fermented malt beverage establishment in the city unless such person has paid the appropriate occupation tax. Each day of operation in violation of this subsection constitutes a separate offense.

(e)Any person obligated to pay the tax imposed by this chapter may elect to pay the occupation tax in installments, one-half of the tax on or before January 1 of the year for which the tax is due and the remaining one-half on or before July 1 of the same year.

On any new license issued after January 1 but prior to July 1, such person may also make such an election.

(f)If a person obligated to pay the tax imposed by this chapter goes out of business or otherwise intends not to make use of its city or state license and so certifies to the city manager under oath, the manager shall refund a prorated amount of the occupation tax previously paid attributable to the time that the license will be unused, at the rate of one-twelfth of the fee for each whole month remaining in the year. No person shall make a false statement on such certificate.

(g)Payment of \$295.50 of the occupation tax for a license that did not possess an extended hours license as of June 30, 1997, shall be waived if the licensee submits an annual notarized statement to the city manager that malt, vinous, or spirituous liquor has not and will not be sold during the hours from 8:00 p.m. to 2:00 a.m. on Sundays and on Christmas Day.

Ordinance Nos. 5425 (1991); 5835 (1996); 5899 (1997).

3-7-3 Enforcement of Tax Liability.

(a)The occupation tax imposed by this chapter is a first and prior lien on tangible personal property in which the person responsible to remit the tax has an ownership interest, subject only to valid mortgages or other liens of record at the time of and prior to the recording of notice of tax lien as provided in Subsection 3-2-27(c), B.R.C. 1981.

(b)The provisions of Sections 3-2-27, A Tax Constitutes Lien, 3-2-29, A Sale of Business Subject to Lien, 3-2-30, A Certificate of Discharge of Lien, 3-2-31, A Jeopardy Assessment, 3-2-32, A Enforcing the Collection of Taxes Due (Applies to Entire Title), 3-2-33, A Recovery of Unpaid Tax by Action at Law, 3-2-34, A City May be a Party Defendant, 3-2-35, A Injunctive Relief, 3-2-36, A Obligations of Fiduciaries and Others, and 3-2-38, A Limitations, B.R.C. 1981, providing for enforcement of collection of taxes due, govern the authority of the city manager to collect the occupation tax imposed under this chapter.

