

ANNUAL LICENSE FES 53-124.01
OCCUPATIONAL TAX 53-132(4)(d)

CLASS TYPE	LICENSE FEE	CLASS TYPE	LICENSE FEE	CLASS TYPE	LICENSE FEE
A	\$100	C	\$300	D	\$200
AB	\$200	CG	\$300	DK	\$200
ABK	\$200	CCS	\$300	I	\$250
AD	\$300	CCSG	\$300	IB	\$350
ADK	\$300	CK	\$300	IBK	\$350
AK	\$100	CKG	\$300	ID	\$450
B	\$100	CKCS	\$300	IDK	\$450
BK	\$100	CKCSG	\$300	IK	\$250

All license fees received by the City/Village or County Treasurer shall be credited to the school fund of the District or the County per §53-138.01. The City/Village or the County Clerk may collect occupation taxes as provided for by local ordinance in an amount not to exceed double the amount of the annual license. The license fee and occupational tax shall be prorated on a quarterly basis from the date of issuance.

- CLASS E \$300 Entertainment District – license fees collected by local governing body
(Occupation tax may be collected per §53-123.17 (7))

- CLASS J \$50 Limited Alcohol Sales – license fees collected by local governing body
(**NO** occupation taxes are to be collected per §53-132 (6))

- CLASS K \$100 Catering Endorsement - license fees collected by Commission
(Occupation tax may be collected per §53-124.12 (6))

- CLASS L \$250 Craft Brewery (Brew Pub) - license fees collected by Commission
(Occupation tax may be collected per §53-132(4) (d))
- CLASS LK \$350 Craft Brewery (Brew Pub) with Catering Endorsement
license fees collected by Commission
(Occupation tax may be collected per §53-124.12 (6) and §53-132(4) (d))

- CLASS M \$300 Bottle Club – license fees collected by local governing body
(Occupation tax may be collected per §53-132(4) (d))

- CLASS Y \$250 Farm Winery - license fees collected by Commission
(Occupation tax may be collected per §53-132(4) (d))
- CLASS YK \$350 Farm Winery with Catering Permit – license fees collected by Commission
(Occupation tax may be collected per §53-124.12 (6) and §53-132(4) (d))

- CLASS YC **NO** license fees and **NO** occupation tax collected by Commission or local governing body

- CLASS Z \$250 Microdistillery – license fees collected by Commission
(Occupation tax may be collected per §53-132(4) (d))
- CLASS ZK \$350 Microdistillery with Catering Endorsement license fees collected by Commission
(Occupation tax may be collected per §53-124.12 (6) and §53-132(4) (d))

CLASS Q	\$50	Pedal Pub - <u>license fees collected by Commission</u>
CLASS O	\$50	Boat – <u>license fee collected by Commission</u> (Occupation tax may be collected per §53-132(4) (d))
CLASS P	\$100	Airline – <u>license fee collected by Commission</u>
CLASS R	\$100	Railroad– <u>license fee collected by Commission</u>
CLASS U	\$120	Special Party Bus – <u>license fee collected by Commission</u>
CLASS W	\$545	Wholesale Beer - <u>license fee collected by Commission</u>
CLASS X	\$795	Wholesale Liquor - <u>license fee collected by Commission</u>
Class N1	\$5	Nonbeverage – not to exceed 100 gallons
Class N2	\$25	Nonbeverage – not to exceed 1,000 gallons
Class N3	\$50	Nonbeverage – not to exceed 5,000 gallons
Class N4	\$100	Nonbeverage – not to exceed 10,000 gallons
Class N5	\$250	Nonbeverage – in excess of 10,000 gallons
CLASS VS	\$1000	Manufacturer – Alcohol and Spirits
CLASS VW	\$250	Manufacturer - Wine
CLASS V1	\$100	Manufacturer Beer – Tier One 1-100 barrel daily capacity
CLASS V2	\$200	Manufacturer Beer – Tier Two 100-150 barrel daily capacity
CLASS V3	\$350	Manufacturer Beer – Tier Three 150-200 barrel daily capacity
CLASS V4	\$500	Manufacturer Beer – Tier Four 200-300 barrel daily capacity
CLASS V5	\$650	Manufacturer Beer – Tier Five 300-400 barrel daily capacity
CLASS V6	\$700	Manufacturer Beer – Tier Six 400-500 barrel daily capacity
CLASS V7	\$800	Manufacturer Beer – Tier Seven 500 barrel daily capacity or more

PRORATION CHART §53-124 (9)

Class C

Annual License Fee \$300

Prorated for each quarter from the date of issuance (\$75)

November 1 to January 30

February 1 to April 30

May 1 to July 31

August 1 to October 31

Non Class C

Annual License Fee

Prorated for each quarter from the date of issuance

Class A \$100 = \$25 each quarter

Class B \$100 = \$25 each quarter

Class D \$200 = \$50 each quarter

Class I \$250 = \$62.50 each quarter

Class J \$50 = \$12.50 each quarter

May 1 to July 31

August 1 to October 31

November 1 to January 31

February 1 to April

