

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

| CLASS<br>TYPE | LICENSE<br>FEE | CLASS<br>TYPE | LICENSE<br>FEE | CLASS<br>TYPE | LICENSE<br>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><br>(Occupation tax may be collected per §53-132(4) (d)) |
| CLASS O  | \$50   | Boat – <u>license fee collected by Commission</u><br>(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  | \$500  | Wholesale Beer - <u>license fee collected by Commission</u>   |
| CLASS X  | \$1000 | Whole 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

