

Subchapter 13, Restaurants, Lunchrooms and Victualing Houses

SECTION

1481. Definitions, License

For the purpose of this subchapter a victualing house shall mean and include restaurant, lunchrooms, public eating places and drug stores and other stores dispensing food and drink to the public for consumption on the premises. No person shall keep a victualing house unless duly licensed.

Cross references. City council powers,
see city charter section 25 (16).
State license, see 18 V. S. A. 4351 - 4358.

1482. Fee

The fee for such license shall be \$20 if seating more than 20 people, \$10 if seating 6 to 10 people, or \$5 if seating 5 or less people.

1483. Tax on Sale of Alcoholic Beverages

- (a) Words, terms and phrases defined in Chapter 225 of Title 32 Vermont Statutes Annotated, as amended, shall have the same meanings when used in this section unless the context clearly indicates a different meaning.

(Add 4-1-90)

- (b) Notwithstanding subsection (a) hereof, "Operator" shall include any person, or his agent, operating a victualing house. In the event that an operator is a corporation, the term "operator" shall include any officer or agent of such corporation who, as an officer or agent of the corporation, is under a duty to pay the gross receipts tax to the City treasury as required by this section.

(Add 4-1-90)

- (c) A tax on the sale of alcoholic beverages is hereby levied and imposed and shall be collected by the operator, and paid over to the City as herein provided. The amount of this tax shall be measured by 10 percent of the tax levied and imposed by the State of Vermont pursuant to 21 V. S. A. 9241, as amended, rounded upward to the nearest whole cent. The purchaser of alcoholic beverages shall pay the tax to the operator and each operator shall be liable for the collection thereof.

(Add 7-1-90, 2:01 a. m.)

Subchapter 13. Restaurants, Lunchrooms and Victualing Houses

SECTION

1483. Tax on Sale of Alcoholic Beverages (Continued):

- (d) A tax on the gross receipts from alcoholic beverages, exclusive of taxes collected pursuant to subsection (c) of this section, is hereby levied and imposed and shall be paid to the City by the operator as herein provided, in lieu of payment of taxes collected pursuant to subsection (c) of this section remaining in the possession of the operator after payment of the tax imposed by this subsection shall be retained by the operator as compensation for remitting of taxes by him, her or it. The amount of this gross receipts tax shall be measured by 10 percent of the tax levied and as amended, rounded upward to the nearest whole cent.

(Add 7-1-90, 2:01 a. m.)

- (e) Each operator shall file with the City Treasurer a photocopy of the return filed with the Commissioner of Taxes at such time as the return filed with the Commissioner of Taxes is required to be filed pursuant to 32 V. S. A. 9243 and 9244, as amended. A remittance for the amount of the gross receipts taxes shall accompany each such return.

(Add 7-1-90, 2:01 a. m.)

- (f) Each operator shall file with the City Treasurer a photocopy of any written determination by the Commissioner of Taxes that gross receipt taxes have been overpaid or underpaid. In the event of an underpayment, a remittance for the underpayment, measured by 10 percent of the taxes and interest assessed by the Commissioner of Taxes, shall accompany each such photocopy of a written determination. In the event of an overpayment, the overpayment, measured by 10 percent of the taxes and interest computed by the Commissioner of Taxes, shall be credited by the City Treasurer on any taxes then due from the operator, and the balance shall be refunded to the operator or his, her or its successors, administrators, executors or assigns.

(Add 7-1-90, 2:01 a.m.)

- (g) An operator who violates any provision of this section shall pay a fine not exceeding \$500.00.

(Add 4-1-90)

- (h) A violation of any provision of this section shall constitute a violation of a condition of a license issued pursuant to this subchapter.

(Add 4-1-90)

Subchapter 13. Restaurants, Lunchrooms and Victualing Houses

SECTION

1483. Tax on Sale of Alcoholic Beverages (Continued):

- (i) No license shall be issued to an operator of a victualing house pursuant to this subchapter unless said operator has executed a release or waiver, incorporated in the written application for said license, waiving the provisions of 32 V. S. A. 9204, as amended, and authorizing the Commissioner of Taxes to divulge or make known to the city all reports or returns filed by the operator with the Commissioner or written determination issued to the operator by the Commissioner in connection with 32 V. S. A., chapter 225, as amended.

(Add 4-1-90)

- (j) This section shall become effective upon adoption. The foregoing notwithstanding, subsections (c), (d), (e) and (f) of this section shall become effective on July 1 1990, at 2:01 a. m.

(Add 4-1-90)

Effective Paragraph 1483 a, b, g, h, i, j, - 1 April 1990.

- (i) Subsection (c) of this section notwithstanding, during the period from October 1, 1993 to June 30, 1994, inclusive, the amount of the tax levied and imposed pursuant to subsection (c) of this section shall be measured by 30 percent of the tax levied and imposed by the State of Vermont pursuant to 32 V. S. A. 9241, as amended, rounded upward to the nearest whole cent.
- (j) Subsection (d) of this section notwithstanding, during the period from October 1, 1993 to June 30, 1994, inclusive, the amount of the gross receipts tax levied and imposed pursuant to subsection (d) of this section shall be measured by 30 percent of the tax levied and imposed by the State of Vermont pursuant to 32 V. S. A. 9242 (c), as amended, rounded upward to the nearest whole cent.

(Add 10-1-93)

