

CHAPTER 3

LIQUOR BY THE DRINK

SECTION

2-301. Liquor-by-the Drink Annual Privilege Tax.

2-301. Liquor-by-the-Drink Annual Privilege Tax. Pursuant to the provisions of T.C.A. 57-4-301, it is hereby declared the Legislative intent of the Board of Commissioners of the City of Paris that every Licensee of the Tennessee Alcoholic Beverage Commission authorized to engage in the business of selling alcoholic beverages by the drink for consumption at retail on premises in this state is exercising a taxable privilege and there is hereby levied an Annual Privilege Tax on any premises licensed to sell alcoholic beverages by the drink for consumption on premises, as follows:

A. Restaurants, according to seating capacity on licensed premises:

75-125 seats	\$600.00
126-175 seats	\$750.00
176-225 seats	\$800.00
226-275 seats	\$900.00
276 seats and more	\$1,000.00

B. Wine only restaurants according to seating capacity on licensed premises:

40-125 seats	\$120.00
126-175 seats	\$150.00
176-225 seats	\$160.00
226-275 seats	\$180.00
276 seats and more	\$200.00

C. Private Clubs:

Annual Fee / Flat Rate	\$300.00
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D. Limited services restaurants based on gross sales of prepared food:

At least 30% but not more than 50%	\$2,000.00
At least 20% but not more than 30%	\$3,000.00
At least 15% but not more than 20%	\$4,000.00

For the purposes of this subsection, gross sales of prepared food shall be calculated in the same way that the Tennessee Alcoholic Beverage Commission calculates gross sales of prepared food. (Ord.1134, 03/01/2012)