

ORDINANCE 2013-

**AN ORDINANCE AMENDING,
CHAPTER 110 OF THE CARROLL COUNTY CODE OF ORDINANCES:
ALCOHOLIC BEVERAGES**

WHEREAS, it has been recommended that Chapter 110 of the Carroll County Code of Ordinances be amended; and,

WHEREAS, the Fiscal Court of Carroll County has adopted that recommendation and desires to amend Chapter 110 of the Carroll County Code of Ordinances;

NOW, THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF CARROLL COUNTY, KENTUCKY, that Chapter 110 of the Carroll County Code of Ordinances should be amended as follows:

ALCOHOLIC BEVERAGES

110.40 LICENSE ISSUED.

Licenses for the sale of alcoholic beverages by the drink for consumption on the premises within the unincorporated areas of Carroll County is hereby authorized under KRS 242.185 to be issued only to hotels, motels or inns containing not less than 50 sleeping units and having dining facilities for not less than 100 persons or bona fide restaurants open to the general public having dining facilities for not less than 100 persons.

(Ord. 99-0604, passed 06-04-1999)

110.41 FEE IMPOSED.

A License fee is hereby imposed for such licenses as may be issued hereunder in such maximum amount as provided for in KRS243.070 or such statute or regulation as may apply hereto.

(Ord. 99-0604, passed 06-04-1999)

110.42 SUBJECT TO STATE LAW.

The licenses issued hereunder shall be subject to all state laws and regulations as well as such additional administrative regulations as the Fiscal Court may issue for the enforcement or administration of this subchapter.

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(Ord. 99-0604, passed 06-04-1999)

110.43 HOURS WHEN SALES ARE PERMITTED

A person or entity holding a license under the provisions of this chapter and applicable state law may sell alcoholic beverages or do as authorized by the license. The sale of alcoholic beverages shall occur only during the hours of 6 a.m. until 12:00 midnight, daily except Sunday. No sale of alcoholic beverages shall be made during the hours the polls are open on any regular, primary, school or special election day.

110.99 PENALTY.

(A) (1) A business entity subject to tax on net profits may be subject to a penalty equal to 5% of the tax due for each calendar month or fraction thereof if the business entity:

(a) Fails to file any return or report on or before the due date prescribed for filing or as extended by the county; or

(b) Fails to pay the tax computed on the return or report on or before the due date prescribed and payment.

(2) The total penalty levied pursuant to this division shall not exceed of 25% of the total tax due; however, the penalty shall not be less than \$25.00.

(B) Every employer who fails to file a return or pay the tax on or before the date prescribed under 110.19 may be subject to a penalty in an amount equal to 5% of the tax due for each calendar month or fraction thereof the total penalty levied pursuant to this division shall not exceed 25% of the total tax due: however, the penalty shall not be less than \$25.00.

(C) In addition on the penalties prescribed in this section, any business entity or employer shall pay, as part of the tax, an amount equal to 12% per annum, simple interest on the tax shown due, but not previously paid, from the time the tax was due until the tax is paid to the county. A fraction of the month is counted as an entire month.

(D) Every tax imposed by 110.15 through 110.26, and all increases, interest, and penalties thereon, shall become, from the tax is due and payable, a personal debt of the taxpayer to the county.

(E) The county may enforce the collection of the occupational tax due under 110.17 and any fees, penalties, and interest as provided in subsections divisions (A), (B), (C), and (D) of this section by civil action in a court of appropriate jurisdiction. To the extent authorized by law, the county shall be entitled to recover all costs and reasonable attorney fees incurred by it in enforcing any provision of a Class A misdemeanor.

(F) In addition to the penalties prescribed in this section, any person, business entity or employer who willfully fails to make a return, willfully makes a false return, or who willfully fails to pay

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taxes owing or collected, with the intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class A misdemeanor.


(G) Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with, any matter arising under 110.15 through 110.26 of a return affidavit, claim, or document, shall be guilty of a Class A misdemeanor.

(H) A return for the purpose of this section shall mean and include any return, declaration, or form prescribed by the county and required to be filed with the county by the provisions of 110.15 through 110.26, or by the rules of the county or by written request for information to the business entity by the county.

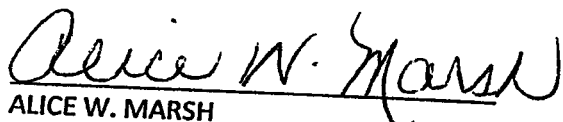
(I) Any person violating the provision of 110.25 by intentionally inspecting confidential taxpayer information without authorization, shall be fined not more than \$500.00 or imprisoned for not longer than six (6) months, or both.

(J) Any person violating the provision of 110.25 by divulging confidential taxpayer information shall be fined not more than \$1000.00 or imprisoned for not more than one (1) year, or both. (Ord. 07-1113, passed 11-13-2007).

After a reading in full on the 24 day of September, 2013, followed by a second reading in full on the 12 day of ^{November} ~~October~~, 2013, and on motion made by Magistrate Mark Bates, seconded by Magistrate Dean Miller, the ordinance was adopted by a vote of 4 ayes and 0 nays.


HAROLD "SHORTY" TOMLINSON
CARROLL COUNTY JUDGE EXECUTIVE

ATTEST:


ALICE W. MARSH
CARROLL COUNTY CLERK

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ORDINANCE NO. 99-0604

WHEREAS, the Fiscal Court of Carroll County, Kentucky has determined that an economic hardship exists within the County and that the sale of alcoholic beverages by the drink could aid economic growth; and

WHEREAS, the Fiscal Court has further determined that licensing of hotels, motels, inns or restaurants for the sale of alcoholic beverages by the drink for consumption on the premises would encourage economic growth:

IT IS THEREFORE ORDAINED by the Fiscal Court of Carroll County, Kentucky as follows:

1. Licenses for the sale of alcoholic beverages by the drink for consumption on the premises within the unincorporated areas of Carroll County is hereby authorized under KRS 242.185 to be issued only to hotels, motels or inns containing not less than fifty (50) sleeping units and having dining facilities for not less than one hundred (100) persons or bona fide restaurants open to the general public having dining facilities for not less than one hundred (100) persons;
2. A license fee is hereby imposed for such licenses as may be issued hereunder in such maximum amount as provided for in KRS 243.070 or such other statute or regulation as may apply hereto;
3. The licenses issued hereunder shall be subject to all state laws and regulations as well as such additional administrative regulations as the Fiscal Court may issue for the enforcement or administration of this ordinance.

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WHEREAS, the Fiscal Court of Carroll County, Kentucky has determined that an economic hardship exists within the County and that the sale of alcoholic beverages by the drink could aid economic growth; and

WHEREAS, the Fiscal Court has further determined that licensing of hotels, motels, inns or restaurants for the sale of alcoholic beverages by the drink for consumption on the premises would encourage economic growth;

IT IS THEREFORE ORDAINED by the Fiscal Court of Carroll County, Kentucky as follows:

1. Licenses for the sale of alcoholic beverages by the drink for consumption on the premises within the unincorporated areas of Carroll County is hereby authorized under KRS 242.185 to be issued only to hotels, motels or inns containing not less than fifty (50) sleeping units and having dining facilities for not less than one hundred (100) persons or bona fide restaurants open to the general public having dining facilities for not less than one hundred (100) persons;

2. A license fee is hereby imposed for such licenses as may be issued hereunder in such maximum amount as provided for in KRS 243.070 or such other statute or regulation as may apply hereto;

3. The licenses issued hereunder shall be subject to all state laws and regulations as well as such additional administrative regulations as the Fiscal Court may issue for the enforcement or administration of this ordinance.

This ordinance was first read on 6/8/99 followed by
a second reading on July 13, 1999, on a motion made and duly
seconded and adopted by a vote of 3 ayes and 1 nays,
this the 13th day of July, 1999.

Gene McMurry
Gene McMurry
Carroll County Judge Executive

Bry Rife
ATTEST
Carroll County Clerk

ALCOHOLIC BEVERAGE CONTROL BOARD

ORDER NO. 230

May 23, 1949

The State Alcoholic Beverage Control Board met in executive session on May 23, 1949, and amended Regulation LCS-24, insofar as it pertains to Carroll County, Kentucky, all members being present: Honorable Guy C. Shearer, Chairman, Honorable Thomas J. Hennessy and Honorable Julian G. Elliott, Members, the said Regulation provides as follows:

LCS-46

Re: Limit on Retail Liquor Licenses
KRS 241.060

REGULATION

Pursuant to the authority vested in the Alcoholic Beverage Control Board by Section 241.060 of the Kentucky Revised Statutes, the following regulation is adopted:

WHEREAS, the Alcoholic Beverage Control Board has carefully considered the number of licenses that are now in existence in Carroll County, Kentucky, and

WHEREAS, the Board has carefully studied the population, the location and the area of the licenses now existing in said Carroll County, and

WHEREAS, the Board is of the opinion that the limiting of the number of Retail Package Distilled Spirits Licenses in Carroll County to the number hereinafter set out is in the public interest, and will materially contribute to the public welfare, and

WHEREAS, the present Alcoholic Beverage Control Board has had its records of Retail Distilled Spirits Licenses for Carroll County checked and rechecked during the past eight months to determine the exact number of licenses that have been issued and renewed;

IT IS, THEREFORE, ORDERED that the existing Retail Package Liquor License quota for the County of Carroll,

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be, and the same is hereby raised from six (6) to seven (7).

Any and all regulations in conflict herewith are rescinded to the extent of such conflict.

This the 23rd day of May, 1949.

ALCOHOLIC BEVERAGE CONTROL BOARD


GUY C. SHEARER, CHAIRMAN

APPROVED AS TO LEGALITY:

A. E. FUNK,
THE ATTORNEY GENERAL

By 
WILLIAM F. SIMPSON
ASSISTANT ATTORNEY GENERAL

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