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HOUSE BILL NO. 507

Offered January 8, 2014

Prefiled January 6, 2014

A BILL to amend and reenact §§ 4.1-209, 4.1-231, and 4.1-233 of the Code of Virginia, relating to alcoholic beverage control; annual banquet license for wine and beer.

Patron—Hodges

Referred to Committee on General Laws

Be it enacted by the General Assembly of Virginia:

1. That §§ 4.1-209, 4.1-231, and 4.1-233 of the Code of Virginia are amended and reenacted as follows:

§ 4.1-209. Wine and beer licenses; advertising.

A. The Board may grant the following licenses relating to wine and beer:

1. Retail on-premises wine and beer licenses to:

a. Hotels, restaurants and clubs, which shall authorize the licensee to sell wine and beer, either with or without meals, only in dining areas and other designated areas of such restaurants, or in dining areas, private guest rooms, and other designated areas of such hotels or clubs, for consumption only in such rooms and areas. However, with regard to a hotel classified by the Board as (i) a resort complex, the Board may authorize the sale and consumption of alcoholic beverages in all areas within the resort complex deemed appropriate by the Board or (ii) a limited service hotel, the Board may authorize the sale and consumption of alcoholic beverages in dining areas, private guest rooms, and other designated areas to persons to whom overnight lodging is being provided, for on-premises consumption in such rooms or areas, and without regard to the amount of gross receipts from the sale of food prepared and consumed on the premises, provided that at least one meal is provided each day by the hotel to such guests. With regard to facilities registered in accordance with Chapter 49 (§ 38.2-4900 et seq.) of Title 38.2 of the Code of Virginia as continuing care communities that are also licensed by the Board under this subdivision, any resident may, upon authorization of the licensee, keep and consume his own lawfully acquired alcoholic beverages on the premises in all areas covered by the license;

b. Persons operating dining cars, buffet cars, and club cars of trains, which shall authorize the licensee to sell wine and beer, either with or without meals, in the dining cars, buffet cars, and club cars so operated by them, for on-premises consumption when carrying passengers;

c. Persons operating sight-seeing boats, or special or charter boats, which shall authorize the licensee to sell wine and beer, either with or without meals, on such boats operated by them for on-premises consumption when carrying passengers;

d. Persons operating as air carriers of passengers on regular schedules in foreign, interstate or intrastate commerce, which shall authorize the licensee to sell wine and beer for consumption by passengers in such airplanes anywhere in or over the Commonwealth while in transit and in designated rooms of establishments of such carriers at airports in the Commonwealth, § 4.1-129 notwithstanding;

e. Hospitals, which shall authorize the licensee to sell wine and beer in the rooms of patients for their on-premises consumption only in such rooms, provided the consent of the patient's attending physician is first obtained;

f. Persons operating food concessions at coliseums, stadia, racetracks or similar facilities, which shall authorize the licensee to sell wine and beer in paper, plastic or similar disposable containers, during any event and immediately subsequent thereto, to patrons within all seating areas, concourses, walkways, concession areas and additional locations designated by the Board in such coliseums, stadia, racetracks or similar facilities, for on-premises consumption. Upon authorization of the licensee, any person may keep and consume his own lawfully acquired alcoholic beverages on the premises in all areas and locations covered by the license;

g. Persons operating food concessions at any outdoor performing arts amphitheater, arena or similar facility which (i) has seating for more than 20,000 persons and is located in Prince William County or the City of Virginia Beach, (ii) has capacity for more than 3,500 persons and is located in the Counties of Albemarle, Augusta, Pittsylvania, or Rockingham, or the Cities of Charlottesville, Danville, or Roanoke, or (iii) has capacity for more than 9,500 persons and is located in Henrico County. Such license shall authorize the licensee to sell wine and beer during the performance of any event, in paper, plastic or similar disposable containers to patrons within all seating areas, concourses, walkways, concession areas, or similar facilities, for on-premises consumption. Upon authorization of the licensee, any person may keep and consume his own lawfully acquired alcoholic beverages on the premises in all

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59 areas and locations covered by the license; and

60 h. Persons operating food concessions at exhibition or exposition halls, convention centers or similar
61 facilities located in any county operating under the urban county executive form of government or any
62 city which is completely surrounded by such county, which shall authorize the licensee to sell wine and
63 beer during the event, in paper, plastic or similar disposable containers to patrons or attendees within all
64 seating areas, exhibition areas, concourses, walkways, concession areas, and such additional locations
65 designated by the Board in such facilities, for on-premises consumption. Upon authorization of the
66 licensee, any person may keep and consume his own lawfully acquired alcoholic beverages on the
67 premises in all areas and locations covered by the license. For purposes of this subsection, "exhibition or
68 exposition hall" and "convention centers" mean facilities conducting private or public trade shows or
69 exhibitions in an indoor facility having in excess of 100,000 square feet of floor space.

70 2. Retail off-premises wine and beer licenses, which shall authorize the licensee to sell wine and beer
71 in closed containers for off-premises consumption.

72 3. Gourmet shop licenses, which shall authorize the licensee to sell wine and beer in closed
73 containers for off-premises consumption and, the provisions of § 4.1-308 notwithstanding, to give to any
74 person to whom wine or beer may be lawfully sold, (i) a sample of wine, not to exceed two ounces by
75 volume or (ii) a sample of beer not to exceed four ounces by volume, for on-premises consumption. The
76 licensee may also give samples of wine and beer in designated areas at events held by the licensee for
77 the purpose of featuring and educating the consuming public about the alcoholic beverages being tasted.
78 Additionally, with the consent of the licensee, farm wineries, wineries, breweries, and wholesale
79 licensees may participate in tastings held by licensees authorized to conduct tastings, including the
80 pouring of samples to any person to whom alcoholic beverages may be lawfully sold. Notwithstanding
81 Board regulations relating to food sales, the licensee shall maintain each year an average monthly
82 inventory and sales volume of at least \$1,000 in products such as cheeses and gourmet food.

83 4. Convenience grocery store licenses, which shall authorize the licensee to sell wine and beer in
84 closed containers for off-premises consumption.

85 5. Retail on-and-off premises wine and beer licenses to persons enumerated in subdivision 1 a, which
86 shall accord all the privileges conferred by retail on-premises wine and beer licenses and in addition,
87 shall authorize the licensee to sell wine and beer in closed containers for off-premises consumption.

88 6. Banquet licenses to persons in charge of banquets, and to duly organized nonprofit corporations or
89 associations in charge of special events, which shall authorize the licensee to sell or give wine and beer
90 in rooms or areas approved by the Board for the occasion for on-premises consumption in such rooms
91 or areas. Except as provided in § 4.1-215, a separate license shall be required for each day of each
92 banquet or special event. For the purposes of this subdivision, when the location named in the original
93 application for a license is outdoors, the application may also name an alternative location in the event
94 of inclement weather. However, no such license shall be required of any hotel, restaurant, or club
95 holding a retail wine and beer license.

96 7. Gift shop licenses, which shall authorize the licensee to sell wine and beer unchilled, only within
97 the interior premises of the gift shop in closed containers for off-premises consumption.

98 8. Gourmet brewing shop licenses, which shall authorize the licensee to sell to any person to whom
99 wine or beer may be lawfully sold, ingredients for making wine or brewing beer, including packaging,
100 and to rent to such persons facilities for manufacturing, fermenting, and bottling such wine or beer, for
101 off-premises consumption in accordance with subdivision 6 of § 4.1-200.

102 9. Annual banquet licenses, to duly organized private nonprofit fraternal, patriotic, or charitable
103 membership organizations that are exempt from state and federal taxation and in charge of (i) banquets
104 conducted exclusively for its members and their guests or (ii) *public events held by the licensee for the*
105 *purpose of featuring and educating the consuming public about the licensee's fraternal, patriotic, or*
106 *charitable mission*, which shall authorize the licensee to (a) serve wine and beer in rooms or areas
107 approved by the Board for the occasion for on-premises consumption in such rooms or areas and (b)
108 *sell wine or beer in closed containers in rooms or areas approved by the Board during fund-raising*
109 *events conducted by the licensee for off-premises consumption*. Such license shall authorize the licensee
110 to conduct no more than 12 banquets or events per calendar year. For the purposes of this subdivision,
111 when the location named in the original application for a license is outdoors, the application may also
112 name an alternative location in the event of inclement weather. However, no such license shall be
113 required of any hotel, restaurant, or club holding a retail wine and beer license.

114 10. Fulfillment warehouse licenses, which shall authorize associations as defined in § 13.1-313 with a
115 place of business located in the Commonwealth to (i) receive deliveries and shipments of wine or beer
116 owned by holders of wine or beer shipper's licenses, (ii) store such wine or beer on behalf of the owner,
117 and (iii) pick, pack, and ship such wine or beer as directed by the owner, all in accordance with Board
118 regulations. No wholesale wine or wholesale beer licensee, whether licensed in the Commonwealth or
119 not, or any person under common control of such licensee, shall acquire or hold any financial interest,
120 direct or indirect, in the business for which any fulfillment warehouse license is issued.

11. Marketing portal licenses, which shall authorize agricultural cooperative associations organized under the provisions of the Agricultural Cooperative Association Act (§ 13.1-312 et seq.), with a place of business located in the Commonwealth, in accordance with Board regulations, to solicit and receive orders for wine or beer through the use of the Internet from persons in the Commonwealth to whom wine or beer may be lawfully sold, on behalf of holders of wine or beer shipper's licenses. Upon receipt of an order for wine or beer, the licensee shall forward it to a holder of a wine or beer shipper's license for fulfillment. Marketing portal licensees may also accept payment on behalf of the shipper.

12. Gourmet oyster house licenses, to establishments located on the premises of a commercial marina and permitted by the Department of Health to serve oysters and other fresh seafood for consumption on the premises, where the licensee also offers to the public events for the purpose of featuring and educating the consuming public about local oysters and other seafood products. Such license shall authorize the licensee to (i) give samples of or sell wine and beer in designated rooms and outdoor areas approved by the Board for consumption in such approved areas and (ii) sell wine and beer in closed containers for off-premises consumption. Samples of wine shall not exceed two ounces per person. Samples of beer shall not exceed four ounces per person. The Board shall establish a minimum monthly food sale requirement of oysters and other seafood for such license. Additionally, with the consent of the licensee, farm wineries, wineries, and breweries may participate in tastings held by licensees authorized to conduct tastings, including the pouring of samples to any person to whom alcoholic beverages may be lawfully sold.

B. Notwithstanding any provision of law to the contrary, persons granted a wine and beer license pursuant to this section may display within their licensed premises point-of-sale advertising materials that incorporate the use of any professional athlete or athletic team, provided that such advertising materials: (i) otherwise comply with the applicable regulations of the Federal Bureau of Alcohol, Tobacco and Firearms; and (ii) do not depict any athlete consuming or about to consume alcohol prior to or while engaged in an athletic activity; do not depict an athlete consuming alcohol while the athlete is operating or about to operate a motor vehicle or other machinery; and do not imply that the alcoholic beverage so advertised enhances athletic prowess.

C. Persons granted retail on-premises and on-and-off-premises wine and beer licenses pursuant to this section or subsection B of § 4.1-210 may conduct wine or beer tastings sponsored by the licensee for its customers for on-premises consumption. Such licensees may sell or give samples of wine and beer in designated areas at events held by the licensee for the purpose of featuring and educating the consuming public about the alcoholic beverages being tasted. Additionally, with the consent of the licensee, farm wineries, wineries, and breweries may participate in tastings held by licensees authorized to conduct tastings, including the pouring of samples to any person to whom alcoholic beverages may be lawfully sold. Samples of wine shall not exceed two ounces per person. Samples of beer shall not exceed four ounces per person.

§ 4.1-231. Taxes on state licenses.

A. The annual fees on state licenses shall be as follows:

1. Alcoholic beverage licenses. For each:

a. Distiller's license, if not more than 5,000 gallons of alcohol or spirits, or both, manufactured during the year in which the license is granted, \$450; and if more than 5,000 gallons manufactured during such year, \$3,725;

b. Fruit distiller's license, \$3,725;

c. Banquet facility license or museum license, \$190;

d. Bed and breakfast establishment license, \$35;

e. Tasting license, \$40 per license granted;

f. Equine sporting event license, \$130;

g. Motor car sporting event facility license, \$130;

h. Day spa license, \$100;

i. Delivery permit, \$120 if the permittee holds no other license under this title;

j. Meal-assembly kitchen license, \$100; and

k. Canal boat operator license, \$100.

2. Wine licenses. For each:

a. Winery license, if not more than 5,000 gallons of wine manufactured during the year in which the license is granted, \$189, and if more than 5,000 gallons manufactured during such year, \$3,725;

b. (1) Wholesale wine license, \$185 for any wholesaler who sells 30,000 gallons of wine or less per year, \$930 for any wholesaler who sells more than 30,000 gallons per year but not more than 150,000 gallons of wine per year, \$1,430 for any wholesaler who sells more than 150,000 but not more than 300,000 gallons of wine per year, and, \$1,860 for any wholesaler who sells more than 300,000 gallons of wine per year;

(2) Wholesale wine license, including that granted pursuant to § 4.1-207.1, applicable to two or more

premises, the annual state license tax shall be the amount set forth in subdivision b (1), multiplied by the number of separate locations covered by the license;

- c. Wine importer's license, \$370;
- d. Retail off-premises winery license, \$145, which shall include a delivery permit;
- e. Farm winery license, \$190 for any Class A license and \$3,725 for any Class B license, each of which shall include a delivery permit;
- f. Wine shipper's license, \$95; and
- g. Internet wine retailer license, \$150.

3. Beer licenses. For each:

- a. Brewery license, if not more than 10,000 barrels of beer manufactured during the year in which the license is granted, \$2,150, and if more than 10,000 barrels manufactured during such year, \$4,300;
- b. Bottler's license, \$1,430;
- c. (1) Wholesale beer license, \$930 for any wholesaler who sells 300,000 cases of beer a year or less, and \$1,430 for any wholesaler who sells more than 300,000 but not more than 600,000 cases of beer a year, and \$1,860 for any wholesaler who sells more than 600,000 cases of beer a year;
(2) Wholesale beer license applicable to two or more premises, the annual state license tax shall be the amount set forth in subdivision c (1), multiplied by the number of separate locations covered by the license;
- d. Beer importer's license, \$370;
- e. Retail on-premises beer license to a hotel, restaurant, club or other person, except a common carrier of passengers by train or boat, \$145; for each such license to a common carrier of passengers by train or boat, \$145 per annum for each of the average number of boats, dining cars, buffet cars or club cars operated daily in the Commonwealth;
- f. Retail off-premises beer license, \$120, which shall include a delivery permit;
- g. Retail on-and-off premises beer license to a hotel, restaurant, club or grocery store located in a town or in a rural area outside the corporate limits of any city or town, \$300, which shall include a delivery permit;
- h. Beer shipper's license, \$95; and
- i. Retail off-premises brewery license, \$120, which shall include a delivery permit.

4. Wine and beer licenses. For each:

- a. Retail on-premises wine and beer license to a hotel, restaurant, club or other person, except a common carrier of passengers by train, boat or airplane, \$300; for each such license to a common carrier of passengers by train or boat, \$300 per annum for each of the average number of boats, dining cars, buffet cars or club cars operated daily in the Commonwealth, and for each such license granted to a common carrier of passengers by airplane, \$750;
- b. Retail on-premises wine and beer license to a hospital, \$145;
- c. Retail off-premises wine and beer license, including each gift shop, gourmet shop and convenience grocery store license, \$230, which shall include a delivery permit;
- d. Retail on-and-off premises wine and beer license to a hotel, restaurant or club, \$600, which shall include a delivery permit;
- e. Banquet license, \$40 per license granted by the Board, except for banquet licenses granted by the Board pursuant to subsection A of § 4.1-215 for events occurring on more than one day, which shall be \$100 per license;
- f. Gourmet brewing shop license, \$230;
- g. Wine and beer shipper's license, \$95;
- h. Annual banquet license, ~~\$150~~ \$230;
- i. Fulfillment warehouse license, \$120;
- j. Marketing portal license, \$150; and
- k. Gourmet oyster house license, \$230.

5. Mixed beverage licenses. For each:

- a. Mixed beverage restaurant license granted to persons operating restaurants, including restaurants located on premises of and operated by hotels or motels, or other persons:
 - (i) With a seating capacity at tables for up to 100 persons, \$560;
 - (ii) With a seating capacity at tables for more than 100 but not more than 150 persons, \$975; and
 - (iii) With a seating capacity at tables for more than 150 persons, \$1,430.
- b. Mixed beverage restaurant license for restaurants located on the premises of and operated by private, nonprofit clubs:
 - (i) With an average yearly membership of not more than 200 resident members, \$750;
 - (ii) With an average yearly membership of more than 200 but not more than 500 resident members, \$1,860; and
 - (iii) With an average yearly membership of more than 500 resident members, \$2,765.
- c. Mixed beverage caterer's license, \$1,860;

244 d. Mixed beverage limited caterer's license, \$500;
 245 e. Mixed beverage special events license, \$45 for each day of each event;
 246 f. Mixed beverage club events licenses, \$35 for each day of each event;
 247 g. Annual mixed beverage special events license, \$560;
 248 h. Mixed beverage carrier license:
 249 (i) \$190 for each of the average number of dining cars, buffet cars or club cars operated daily in the
 250 Commonwealth by a common carrier of passengers by train;
 251 (ii) \$560 for each common carrier of passengers by boat;
 252 (iii) \$1,475 for each license granted to a common carrier of passengers by airplane.
 253 i. Annual mixed beverage amphitheater license, \$560;
 254 j. Annual mixed beverage motor sports race track license, \$560;
 255 k. Annual mixed beverage banquet license, \$500;
 256 l. Limited mixed beverage restaurant license:
 257 (i) With a seating capacity at tables for up to 100 persons, \$460;
 258 (ii) With a seating capacity at tables for more than 100 but not more than 150 persons, \$875;
 259 (iii) With a seating capacity at tables for more than 150 persons, \$1,330;
 260 m. Annual mixed beverage motor sports facility license, \$560; and
 261 n. Annual mixed beverage performing arts facility license, \$560.
 262 6. Temporary licenses. For each temporary license authorized by § 4.1-211, one-half of the tax
 263 imposed by this section on the license for which the applicant applied.

264 B. The tax on each such license, except banquet and mixed beverage special events licenses, shall be
 265 subject to proration to the following extent: If the license is granted in the second quarter of any year,
 266 the tax shall be decreased by one-fourth; if granted in the third quarter of any year, the tax shall be
 267 decreased by one-half; and if granted in the fourth quarter of any year, the tax shall be decreased by
 268 three-fourths.

269 If the license on which the tax is prorated is a distiller's license to manufacture not more than 5,000
 270 gallons of alcohol or spirits, or both, during the year in which the license is granted, or a winery license
 271 to manufacture not more than 5,000 gallons of wine during the year in which the license is granted, the
 272 number of gallons permitted to be manufactured shall be prorated in the same manner.

273 Should the holder of a distiller's license or a winery license to manufacture not more than 5,000
 274 gallons of alcohol or spirits, or both, or wine, apply during the license year for an unlimited distiller's or
 275 winery license, such person shall pay for such unlimited license a license tax equal to the amount that
 276 would have been charged had such license been applied for at the time that the license to manufacture
 277 less than 5,000 gallons of alcohol or spirits or wine, as the case may be, was granted, and such person
 278 shall be entitled to a refund of the amount of license tax previously paid on the limited license.

279 Notwithstanding the foregoing, the tax on each license granted or reissued for a period of less than
 280 12 months shall be equal to one-twelfth of the taxes required by subsection A computed to the nearest
 281 cent, multiplied by the number of months in the license period.

282 C. Nothing in this chapter shall exempt any licensee from any state merchants' license or state
 283 restaurant license or any other state tax. Every licensee, in addition to the taxes imposed by this chapter,
 284 shall be liable to state merchants' license taxation and state restaurant license taxation and other state
 285 taxation the same as if the alcoholic beverages were nonalcoholic. In ascertaining the liability of a beer
 286 wholesaler to merchants' license taxation, however, and in computing the wholesale merchants' license
 287 tax on a beer wholesaler, the first \$163,800 of beer purchases shall be disregarded; and in ascertaining
 288 the liability of a wholesale wine distributor to merchants' license taxation, and in computing the
 289 wholesale merchants' license tax on a wholesale wine distributor, the first \$163,800 of wine purchases
 290 shall be disregarded.

291 **§ 4.1-233. Taxes on local licenses.**

292 A. In addition to the state license taxes, the annual local license taxes which may be collected shall
 293 not exceed the following sums:

- 294 1. Alcoholic beverages. - For each:
 - 295 a. Distiller's license, \$1,000; no local license shall be required for any person who manufactures not
 296 more than 5,000 gallons of alcohol or spirits, or both, during such license year;
 - 297 b. Fruit distiller's license, \$1,500;
 - 298 c. Bed and breakfast establishment license, \$40;
 - 299 d. Museum license, \$10;
 - 300 e. Tasting license, \$5 per license granted;
 - 301 f. Equine sporting event license, \$10;
 - 302 g. Day spa license, \$20;
 - 303 h. Motor car sporting event facility license, \$10;
 - 304 i. Meal-assembly kitchen license, \$20; and

305 j. Canal boat operator license, \$20.
 306 2. Beer. - For each:
 307 a. Brewery license, \$1,000;
 308 b. Bottler's license, \$500;
 309 c. Wholesale beer license, in a city, \$250, and in a county or town, \$75;
 310 d. Retail on-premises beer license for a hotel, restaurant or club and for each retail off-premises beer
 311 license in a city, \$100, and in a county or town, \$25; and
 312 e. Beer shipper's license, \$10.
 313 3. Wine. - For each:
 314 a. Winery license, \$50;
 315 b. Wholesale wine license, \$50;
 316 c. Farm winery license, \$50; and
 317 d. Wine shipper's license, \$10.
 318 4. Wine and beer. - For each:
 319 a. Retail on-premises wine and beer license for a hotel, restaurant or club; and for each retail
 320 off-premises wine and beer license, including each gift shop, gourmet shop and convenience grocery
 321 store license, in a city, \$150, and in a county or town, \$37.50;
 322 b. Hospital license, \$10;
 323 c. Banquet license, \$5 for each license granted, except for banquet licenses granted by the Board
 324 pursuant to subsection A of § 4.1-215 for events occurring on more than one day, which shall be \$20
 325 per license;
 326 d. Gourmet brewing shop license, \$150;
 327 e. Wine and beer shipper's license, \$10;
 328 f. Annual banquet license, ~~\$15 in a city, \$150, and in a county or town, \$37.50;~~ and
 329 g. Gourmet oyster house license, in a city, \$150, and in a county or town, \$37.50.
 330 5. Mixed beverages. - For each:
 331 a. Mixed beverage restaurant license, including restaurants located on the premises of and operated
 332 by hotels or motels, or other persons:
 333 (i) With a seating capacity at tables for up to 100 persons, \$200;
 334 (ii) With a seating capacity at tables for more than 100 but not more than 150 persons, \$350; and
 335 (iii) With a seating capacity at tables for more than 150 persons, \$500.
 336 b. Private, nonprofit club operating a restaurant located on the premises of such club, \$350;
 337 c. Mixed beverage caterer's license, \$500;
 338 d. Mixed beverage limited caterer's license; \$100;
 339 e. Mixed beverage special events licenses, \$10 for each day of each event;
 340 f. Mixed beverage club events licenses, \$10 for each day of each event;
 341 g. Annual mixed beverage amphitheater license, \$300;
 342 h. Annual mixed beverage motor sports race track license, \$300;
 343 i. Annual mixed beverage banquet license, \$75;
 344 j. Limited mixed beverage restaurant license:
 345 (i) With a seating capacity at tables for up to 100 persons, \$100;
 346 (ii) With a seating capacity at tables for more than 100 but not more than 150 persons, \$250;
 347 (iii) With a seating capacity at tables for more than 150 persons, \$400;
 348 k. Annual mixed beverage motor sports facility license, \$300; and
 349 l. Annual mixed beverage performing arts facility license; \$300.
 350 B. Common carriers. - No local license tax shall be either charged or collected for the privilege of
 351 selling alcoholic beverages in (i) passenger trains, boats or airplanes and (ii) rooms designated by the
 352 Board of establishments of air carriers of passengers at airports in the Commonwealth for on-premises
 353 consumption only.
 354 C. Merchants' and restaurants' license taxes. - The governing body of each county, city or town in
 355 the Commonwealth, in imposing local wholesale merchants' license taxes measured by purchases, local
 356 retail merchants' license taxes measured by sales, and local restaurant license taxes measured by sales,
 357 may include alcoholic beverages in the base for measuring such local license taxes the same as if the
 358 alcoholic beverages were nonalcoholic. No local alcoholic beverage license authorized by this chapter
 359 shall exempt any licensee from any local merchants' or local restaurant license tax, but such local
 360 merchants' and local restaurant license taxes may be in addition to the local alcoholic beverage license
 361 taxes authorized by this chapter.
 362 The governing body of any county, city or town, in adopting an ordinance under this section, shall
 363 provide that in ascertaining the liability of (i) a beer wholesaler to local merchants' license taxation
 364 under the ordinance, and in computing the local wholesale merchants' license tax on such beer
 365 wholesaler, purchases of beer up to a stated amount shall be disregarded, which stated amount shall be
 366 the amount of beer purchases which would be necessary to produce a local wholesale merchants' license

367 tax equal to the local wholesale beer license tax paid by such wholesaler and (ii) a wholesale wine
368 licensee to local merchants' license taxation under the ordinance, and in computing the local wholesale
369 merchants' license tax on such wholesale wine licensee, purchases of wine up to a stated amount shall
370 be disregarded, which stated amount shall be the amount of wine purchases which would be necessary
371 to produce a local wholesale merchants' license tax equal to the local wholesale wine licensee license tax
372 paid by such wholesale wine licensee.

373 D. Delivery. - No county, city or town shall impose any local alcoholic beverages license tax on any
374 wholesaler for the privilege of delivering alcoholic beverages in the county, city or town when such
375 wholesaler maintains no place of business in such county, city or town.

376 E. Application of county tax within town. - Any county license tax imposed under this section shall
377 not apply within the limits of any town located in such county, where such town now, or hereafter,
378 imposes a town license tax on the same privilege.