

LD6151607

SENATE BILL NO. 848

Offered January 19, 1995

A BILL to amend and reenact §§ 4.1-100, 4.1-208, 4.1-231, and 4.1-233 of the Code of Virginia, relating to alcoholic beverage control; gourmet brewing shop license.

Patron—Barry (By Request)

Referred to the Committee on Rehabilitation and Social Services

Be it enacted by the General Assembly of Virginia:

1. That §§ 4.1-100, 4.1-208, 4.1-231, and 4.1-233 of the Code of Virginia are amended and reenacted as follows:

§ 4.1-100. Definitions.

As used in this title unless the context requires a different meaning:

"Alcohol" means the product known as ethyl or grain alcohol obtained by distillation of any fermented liquor, rectified either once or more often, whatever the origin, and shall include synthetic ethyl alcohol, but shall not include methyl alcohol and alcohol completely denatured in accordance with formulas approved by the government of the United States.

"Alcoholic beverages" includes alcohol, spirits, wine, and beer, and any one or more of such varieties containing one-half of one percent or more of alcohol by volume, including mixed alcoholic beverages, and every liquid or solid, patented or not, containing alcohol, spirits, wine, or beer and capable of being consumed by a human being. Any liquid or solid containing more than one of the four varieties shall be considered as belonging to that variety which has the higher percentage of alcohol, however obtained, according to the order in which they are set forth in this definition.

"Barrel" means any container or vessel having a capacity of more than forty-three ounces.

"Bed and breakfast establishment" means any establishment (i) having no more than fifteen bedrooms; (ii) offering to the public, for compensation, transitory lodging or sleeping accommodations; and (iii) offering at least one meal per day, which may but need not be breakfast, to each person to whom overnight lodging is provided.

"Beer" means any alcoholic beverage obtained by the fermentation of an infusion or decoction of barley, malt, and hops or of any similar products in drinkable water and containing one-half of one percent or more of alcohol by volume.

"Board" means the Virginia Alcoholic Beverage Control Board.

"Bottle" means any vessel intended to contain liquids and having a capacity of not more than forty-three ounces.

"Club" means any private nonprofit corporation or association which is the owner, lessee, or occupant of an establishment operated solely for a national, social, patriotic, political, athletic, or other like purpose, but not for pecuniary gain, the advantages of which belong to all of the members. It also means the establishment so operated. A corporation or association shall not lose its status as a club because of the conduct of bingo games or raffles conducted pursuant to Article 1.1 (§ 18.2-340.1 et seq.) of Chapter 8 of Title 18.2 in which nonmembers participate frequently or in large numbers, provided that no alcoholic beverages are served or consumed in the room where such bingo games or raffles are being conducted while such games or raffles are being conducted and that no alcoholic beverages are made available upon the premises to any person who is neither a member nor a bona fide guest of a member.

Any such corporation or association which has been declared exempt from federal and state income taxes as one which is not organized and operated for pecuniary gain or profit shall be deemed a nonprofit corporation or association.

"Container" means any barrel, bottle, carton, keg, vessel or other receptacle used for holding alcoholic beverages.

"Convenience grocery store" means an establishment which (i) has an enclosed room in a permanent structure where stock is displayed and offered for sale and (ii) maintains an inventory of edible items intended for human consumption consisting of a variety of such items of the types normally sold in grocery stores.

"Designated area" means a room or area approved by the Board for on-premises licensees.

"Dining area" means a public room or area in which meals are regularly served.

"Establishment" means any place where alcoholic beverages of one or more varieties are lawfully manufactured, sold, or used.

"Farm winery" means an establishment located on a farm in the Commonwealth with a producing

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60 vineyard, orchard, or similar growing area and with facilities for fermenting and bottling wine on the
61 premises where the owner or lessee manufactures wine that contains not more than fourteen percent
62 alcohol by volume. As used in this definition, the terms "owner" and "lessee" shall include a cooperative
63 formed by an association of individuals for the purpose of manufacturing wine. In the event such
64 cooperative is licensed as a farm winery, the term "farm" as used in this definition includes all of the
65 land owned or leased by the individual members of the cooperative as long as such land is located in
66 the Commonwealth.

67 "Gift shop" means any bona fide retail store selling, predominantly, gifts, books, souvenirs, specialty
68 items relating to history, original and handmade arts and products, collectibles, crafts, and floral
69 arrangements, which is open to the public on a regular basis. Such shop shall be a permanent structure
70 where stock is displayed and offered for sale and which has facilities to properly secure any stock of
71 wine or beer. Such shop may be located (i) on the premises or grounds of a government registered
72 national, state or local historic building or site or (ii) within the premises of a museum. The Board shall
73 consider the purpose, characteristics, nature, and operation of the shop in determining whether it shall be
74 considered a gift shop.

75 *"Gourmet brewing shop" means an establishment with facilities for manufacturing, fermenting, and*
76 *bottling beer on the premises, where, in consideration of payment, beer is manufactured, bottled and*
77 *sold to persons who select the specific ingredients which serve as the basis for the beer so*
78 *manufactured, bottled and sold.*

79 "Gourmet shop" means an establishment provided with adequate inventory, shelving, and storage
80 facilities, where, in consideration of payment, substantial amounts of domestic and imported wines and
81 beers of various types and sizes and related products such as cheeses and gourmet foods are habitually
82 furnished to persons.

83 "Government store" means a store established by the Board for the sale of alcoholic beverages.

84 "Hotel" means any duly licensed establishment, provided with special space and accommodation,
85 where, in consideration of payment, food and lodging are habitually furnished to persons, and which has
86 four or more bedrooms. It shall also mean the person who operates such hotel.

87 "Interdicted person" means a person to whom the sale of alcoholic beverages is prohibited by order
88 pursuant to this title.

89 "Intoxicated" means a condition in which a person has drunk enough alcoholic beverages to
90 observably affect his manner, disposition, speech, muscular movement, general appearance or behavior.

91 "Licensee" means any person to whom a license has been granted by the Board.

92 "Licensed" means the holding of a valid license issued by the Board.

93 "Meals" means, for a mixed beverage license, an assortment of foods commonly ordered in bona
94 fide, full-service restaurants as principal meals of the day. Such restaurants shall include establishments
95 specializing in full course meals with a single substantial entree.

96 "Member of a club" means a person who maintains his membership in the club by the payment of
97 monthly, quarterly, or annual dues in the manner established by the rules and regulations thereof. It shall
98 also mean a lifetime member whose financial contribution is not less than ten times the annual dues of
99 resident members of the club, the full amount of such contribution being paid in advance in a lump
100 sum.

101 "Mixed beverage" or "mixed alcoholic beverage" means a drink composed in whole or in part of
102 spirits.

103 "Place or premises" means the real estate, together with any buildings or other improvements thereon,
104 designated in the application for a license as the place at which the manufacture, bottling, distribution,
105 use or sale of alcoholic beverages shall be performed, except that portion of any such building or other
106 improvement actually and exclusively used as a private residence.

107 "Public place" means any place, building, or conveyance to which the public has, or is permitted to
108 have, access, including restaurants, soda fountains, hotel dining areas, lobbies, and corridors of hotels,
109 and any highway, street, lane, park, or place of public resort or amusement.

110 The term shall not include (i) hotel or restaurant dining areas or ballrooms while in use for private
111 meetings or private parties limited in attendance to members and guests of a particular group,
112 association or organization; (ii) restaurants licensed by the Board in office buildings or industrial or
113 similar facilities while such restaurant is closed to the public and in use for private meetings or parties
114 limited in attendance to employees and nonpaying guests of the owner or a lessee of all or part of such
115 building or facility; (iii) offices, office buildings or industrial facilities while closed to the public and in
116 use for private meetings or parties limited in attendance to employees and nonpaying guests of the
117 owner or a lessee of all or part of such building or facility; or (iv) private recreational or chartered boats
118 which are not licensed by the Board and on which alcoholic beverages are not sold.

119 "Residence" means any building or part of a building or structure where a person resides, but does
120 not include any part of a building which is not actually and exclusively used as a private residence, nor
121 any part of a hotel or club other than a private guest room thereof.

"Resort complex" means a facility with a hotel owning year-round sports and recreational facilities located contiguously on the same property. The hotel must have a minimum of 250 private guest rooms contained on not less than 100 acres. The Board may consider the purpose, characteristics, and operation of the applicant establishment in determining whether it shall be considered as a resort complex. All other pertinent qualifications established by the Board for a hotel operation shall be observed by such licensee.

"Restaurant" means, for a beer, or wine and beer license, any establishment provided with special space and accommodation, where, in consideration of payment, meals or other foods prepared on the premises are regularly sold.

"Restaurant" means, for a mixed beverage license, an established place of business (i) where meals with substantial entrees are regularly sold and (ii) which has adequate facilities and sufficient employees for cooking, preparing, and serving such meals for consumption at tables in dining areas on the premises, and includes establishments specializing in full course meals with a single substantial entree.

"Sale" and "sell" includes soliciting or receiving an order for; keeping, offering or exposing for sale; peddling, exchanging or bartering; or delivering otherwise than gratuitously, by any means, alcoholic beverages.

"Special agent" means an employee of the Department of Alcoholic Beverage Control whom the Board has designated as a law-enforcement officer pursuant to § 4.1-105.

"Special event" means an event sponsored by a duly organized nonprofit corporation or association and conducted for an athletic, charitable, civic, educational, political, or religious purpose.

"Spirits" means any beverage which contains alcohol obtained by distillation mixed with drinkable water and other substances, in solution, and includes, among other things, brandy, rum, whiskey, and gin, or any one or more of the last four named ingredients; but shall not include any such liquors completely denatured in accordance with formulas approved by the United States government.

"Wine" means any alcoholic beverage obtained by the fermentation of the natural sugar content of fruits or other agricultural products containing (i) sugar, including honey and milk, either with or without additional sugar; (ii) one-half of one percent or more of alcohol by volume; and (iii) no product of distillation. The term includes any wine to which wine spirits have been added, as provided in the Internal Revenue Code, to make products commonly known as "fortified wine" which do not exceed an alcohol content of twenty-one percent by volume.

"Wine cooler" means a drink containing one-half of one percent or more of alcohol by volume, and not more than three and two-tenths percent of alcohol by weight or four percent by volume consisting of wine mixed with nonalcoholic beverages or flavoring or coloring materials, and which may also contain water, fruit juices, fruit adjuncts, sugar, carbon dioxide, or preservatives and shall include other similar products manufactured by fermenting fruit or fruit juices. Wine coolers and similar fermented fruit juice beverages shall be treated as wine for all purposes except for taxation under § 4.1-236.

"With or without meals" means the selling and serving of alcoholic beverages by retail licensees for on-premises consumption whether or not accompanied by food so long as the total food-beverage ratio required by § 4.1-210, or the monthly food sale requirement established by Board regulation, is met by such retail licensee.

§ 4.1-208. Beer licenses.

The Board may grant the following licenses relating to beer:

1. Brewery licenses, which shall authorize the licensee to manufacture beer and to sell and deliver or ship the beer so manufactured, in accordance with Board regulations, in closed containers to (i) persons licensed to sell the beer at wholesale, (ii) persons licensed to sell beer at retail for the purpose of resale, only as provided in subdivision B 4 of § 4.1-216, (iii) owners of boats registered under the laws of the United States sailing for ports of call of a foreign country or another state and (iv) persons outside the Commonwealth for resale outside the Commonwealth.

2. Bottlers' licenses, which shall authorize the licensee to acquire and receive deliveries and shipments of beer in closed containers and to bottle, sell and deliver or ship it, in accordance with Board regulations to (i) wholesale beer licensees for the purpose of resale, (ii) owners of boats registered under the laws of the United States sailing for ports of call of a foreign country or another state and (iii) persons outside the Commonwealth for resale outside the Commonwealth.

3. Wholesale beer licenses, which shall authorize the licensee to acquire and receive deliveries and shipments of beer and to sell and deliver or ship it, in accordance with Board regulations, in closed containers to (i) persons licensed under this chapter to sell such beer at wholesale or retail for the purpose of resale, (ii) owners of boats registered under the laws of the United States sailing for ports of call of a foreign country or another state and (iii) persons outside the Commonwealth for resale outside the Commonwealth.

No wholesale beer licensee shall purchase beer for resale from a person outside the Commonwealth who does not hold a beer importer's license unless such wholesale beer licensee holds a beer importer's

license and purchases beer for resale pursuant to the privileges of such beer importer's license.

4. Beer importers' licenses, which shall authorize persons licensed within or outside the Commonwealth to sell and deliver or ship beer into the Commonwealth, in accordance with Board regulations, in closed containers, to persons in the Commonwealth licensed to sell beer at wholesale for the purpose of resale.

5. Retail on-premises beer licenses to:

a. Hotels, restaurants and clubs, which shall authorize the licensee to sell 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.

b. Persons operating dining cars, buffet cars, and club cars of trains, which shall authorize the licensee to sell 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 boats for which certificates as a sight-seeing carrier by boat, or a special or charter party by boat have been issued by the State Corporation Commission pursuant to § 56-457.8, which shall authorize the licensee to sell beer, either with or without meals, on such boats operated by them for on-premises consumption when carrying passengers.

d. Grocery stores located in any town or in a rural area outside the corporate limits of any city or town, which shall authorize the licensee to sell beer for on-premises consumption in such establishments. No license shall be granted unless it appears affirmatively that a substantial public demand for such licensed establishment exists and that public convenience and the purposes of this title will be promoted by granting the license.

e. Persons operating food concessions at coliseums, stadia, or similar facilities, which shall authorize the licensee to sell beer, in paper, plastic, or similar disposable containers, during the performance of professional sporting exhibitions, events or performances immediately subsequent thereto, to patrons within all seating areas, concourses, walkways, concession areas, and additional locations designated by the Board in such coliseums, stadia, 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.

f. Persons operating food concessions at any outdoor performing arts amphitheater, arena or similar facility which has seating for more than 20,000 persons and is located in any county with a population between 210,000 and 216,000. Such license shall authorize the licensee to sell 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 areas and locations covered by the license.

6. Retail off-premises beer licenses, which shall authorize the licensee to sell beer in closed containers for off-premises consumption and to deliver or ship the beer to purchasers in accordance with Board regulations.

7. Retail on-and-off premises beer licenses to persons enumerated in subdivisions 5 a and d, which shall accord all the privileges conferred by retail on-premises beer licenses and in addition, shall authorize the licensee to sell beer in closed containers for off-premises consumption and to deliver or ship the beer to purchasers in accordance with Board regulations.

8. *Gourmet brewing shop licenses, which shall authorize the licensee to manufacture, bottle and sell at retail beer, the specific ingredients of which have been selected by the purchaser, in closed containers for off-premises consumption. Such license shall also authorize the licensee to give to any person to whom beer may be lawfully sold, a sample of beer not to exceed two ounces by volume, § 4.1-308 notwithstanding, for on-premises consumption.*

§ 4.1-231. Taxes on state licenses.

A. The annual taxes 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, \$350; and if more than 5,000 gallons manufactured during such year, \$2,860;

b. Fruit distiller's license, \$2,860;

c. Banquet facility license, \$145; and

d. Bed and breakfast establishment license, \$25.

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, \$350, and if more than 5,000 gallons manufactured during such year, \$2,860;

b. Wholesale wine license, \$715 for any wholesaler who sells 150,000 gallons of wine or less per year, \$1,100 for any wholesaler who sells more than 150,000 but not more than 300,000 gallons of wine

per year, and \$1,430 for any wholesaler who sells more than 300,000 gallons of wine per year;

- c. Wine importer's license, \$285;
- d. Retail off-premises winery license, \$110; and
- e. Farm winery license, \$145.

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, \$1,650, and if more than 10,000 barrels manufactured during such year, \$3,300;
- b. Bottler's license, \$1,100;
- c. Wholesale beer license, \$715 for any wholesaler who sells 300,000 cases of beer a year or less, and \$1,100 for any wholesaler who sells more than 300,000 but not more than 600,000 cases of beer a year, and \$1,430 for any wholesaler who sells more than 600,000 cases of beer a year;
- d. Beer importer's license, \$285;
- e. Retail on-premises beer license to a hotel, restaurant, club or other person, except a common carrier of passengers by train or boat, \$110; for each such license to a common carrier of passengers by train or boat, \$110 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, \$90; and
- 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, \$230; ; and
- h. *Gourmet brewing shop*, \$175.

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, \$230; for each such license to a common carrier of passengers by train or boat, \$230 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, \$575;
- b. Retail on-premises wine and beer license to a hospital, \$110;
- c. Retail off-premises wine and beer license, including each gift shop, gourmet shop and convenience grocery store license, \$175;
- d. Retail on-and-off premises wine and beer license to a hotel, restaurant or club, \$460; and
- e. Banquet license, \$30 per license granted by the Board.

5. Mixed beverage licenses. - For each:

- a. Mixed beverage restaurant licenses 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 of not more than 100 persons, \$430;
 - (ii) With a seating capacity at tables of more than 100 but not more than 150 persons, \$750; and
 - (iii) With a seating capacity at tables of more than 150 persons, \$1,100.
- b. Mixed beverage restaurant licenses 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, \$575;
 - (ii) With an average yearly membership of more than 200 but not more than 500 resident members, \$1,430; and
 - (iii) With an average yearly membership of more than 500 resident members, \$2,125.
- c. Mixed beverage caterer's licenses, \$1,430.
- d. Mixed beverage special events licenses, \$35 for each day of each event.
- e. Annual mixed beverage special events licenses, \$430.
- f. Mixed beverage carrier licenses:
 - (i) \$145 for each of the average number of dining cars, buffet cars or club cars operated daily in the Commonwealth by a common carrier of passengers by train;
 - (ii) \$430 for each common carrier of passengers by boat; and
 - (iii) \$1,135 for each license granted to a common carrier of passengers by airplane.

6. Temporary licenses. - For each temporary license authorized by § 4.1-211, one-half of the tax imposed by this section on the license for which the applicant applied.

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

If the license on which the tax is prorated is a distiller's license to manufacture not more than 5,000 gallons of alcohol or spirits, or both, during the year in which the license is granted, or a winery license to manufacture not more than 5,000 gallons of wine during the year in which the license is granted, the

306 number of gallons permitted to be manufactured shall be prorated in the same manner.

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

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

316 C. Nothing in this chapter shall exempt any licensee from any state merchants' license or state
317 restaurant license or any other state tax. Every licensee, in addition to the taxes imposed by this chapter,
318 shall be liable to state merchants' license taxation and state restaurant license taxation and other state
319 taxation the same as if the alcoholic beverages were nonalcoholic. In ascertaining the liability of a beer
320 wholesaler to merchants' license taxation, however, and in computing the wholesale merchants' license
321 tax on a beer wholesaler, the first \$163,800 of beer purchases shall be disregarded; and in ascertaining
322 the liability of a wholesale wine distributor to merchants' license taxation, and in computing the
323 wholesale merchants' license tax on a wholesale wine distributor, the first \$163,800 of wine purchases
324 shall be disregarded.

325 § 4.1-233. Taxes on local licenses.

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

328 1. Alcoholic beverages. - For each:

329 a. Distiller's license, \$1,000; no local license shall be required for any person who manufactures not
330 more than 5,000 gallons of alcohol or spirits, or both, during such license year;

331 b. Fruit distiller's license, \$1,500; and

332 c. Bed and breakfast establishment license, \$40.

333 2. Beer. - For each:

334 a. Brewery license, \$1,000;

335 b. Bottler's license, \$500;

336 c. Wholesale beer license, in a city, \$250, and in a county or town, \$75; and

337 d. Retail on-premises beer license for a hotel, restaurant or club and for each retail off-premises beer
338 license in a city, \$100, and in a county or town, \$25; ; and

339 e. *Gourmet brewing shop*, \$150.

340 3. Wine. - For each:

341 a. Winery license, \$1,000; and

342 b. Wholesale wine license, \$50.

343 4. Wine and beer. - For each:

344 a. Retail on-premises wine and beer license for a hotel, restaurant or club; and for each retail
345 off-premises wine and beer license, including each gift shop, gourmet shop and convenience grocery
346 store license, in a city, \$150, and in a county or town, \$37.50;

347 b. Hospital license, \$10; and

348 c. Banquet license, \$5 for each license granted.

349 5. Mixed beverages. - For each:

350 a. Mixed beverage restaurant license, including restaurants located on the premises of and operated
351 by hotels or motels, or other persons:

352 (i) With a seating capacity at tables of not more than 100 persons, \$200;

353 (ii) With a seating capacity at tables of more than 100 but not more than 150 persons, \$350; and

354 (iii) With a seating capacity at tables for more than 150 persons, \$500.

355 b. Private, nonprofit club operating a restaurant located on the premises of such club, \$350;

356 c. Mixed beverage caterer's license, \$500; and

357 d. Mixed beverage special events licenses, \$10 for each day of each event.

358 B. Common carriers. - No local license tax shall be either charged or collected for the privilege of
359 selling alcoholic beverages in (i) passenger trains, boats or airplanes and (ii) rooms designated by the
360 Board of establishments of air carriers of passengers at airports in the Commonwealth for on-premises
361 consumption only.

362 C. Merchants' and restaurants' license taxes. - The governing body of each county, city or town in
363 the Commonwealth, in imposing local wholesale merchants' license taxes measured by purchases, local
364 retail merchants' license taxes measured by sales, and local restaurant license taxes measured by sales,
365 may include alcoholic beverages in the base for measuring such local license taxes the same as if the
366 alcoholic beverages were nonalcoholic. No local alcoholic beverage license authorized by this chapter
367 shall exempt any licensee from any local merchants' or local restaurant license tax, but such local

368 merchants' and local restaurant license taxes may be in addition to the local alcoholic beverage license
369 taxes authorized by this chapter.

370 The governing body of any county, city or town, in adopting an ordinance under this section, shall
371 provide that in ascertaining the liability of (i) a beer wholesaler to local merchants' license taxation
372 under the ordinance, and in computing the local wholesale merchants' license tax on such beer
373 wholesaler, purchases of beer up to a stated amount shall be disregarded, which stated amount shall be
374 the amount of beer purchases which would be necessary to produce a local wholesale merchants' license
375 tax equal to the local wholesale beer license tax paid by such wholesaler and (ii) a wholesale wine
376 licensee to local merchants' license taxation under the ordinance, and in computing the local wholesale
377 merchants' license tax on such wholesale wine licensee, purchases of wine up to a stated amount shall
378 be disregarded, which stated amount shall be the amount of wine purchases which would be necessary
379 to produce a local wholesale merchants' license tax equal to the local wholesale wine licensee license tax
380 paid by such wholesale wine licensee.

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

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