

# ALCOHOLIC BEVERAGES

## CHAPTER 1

### ALCOHOLIC BEVERAGES AND TAX

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#### SECTION 3-101      OKLAHOMA ALCOHOLIC BEVERAGE CONTROL ACT ADOPTED

The provisions of the Oklahoma Alcoholic Beverage Control Act (37A O.S. § 101 et. Seq.), including all definitions therein, are adopted by reference as if a part of this Chapter and are incorporated as fully as if set out in length in this Chapter. The adoption of the Oklahoma Alcoholic Beverage Control Act by reference shall include any subsequent amendments thereto.

#### SECTION 3-102      OCCUPATION TAX

A. There is hereby levied an annual occupation tax in the Town of Porter, Oklahoma equal to, and in addition to, the amount of annual license fees, by category, levied by the State of Oklahoma for licenses related to the manufacture, distribution, and sale of alcoholic beverages in the city in accordance with 37A O.S. § 2-101

B. The occupation taxes prescribed herein shall be reduced or prorated to the extent necessary to conform to applicable laws of the State of Oklahoma respecting the applicants or holders of state licenses.

#### SECTION 3-103      WHEN DUE AND POSTING

A. Any state licensee originally entering upon any occupation herein listed shall pay the tax therefor at the office of the Town Clerk of the Town of Porter, Oklahoma on or before the date upon which state license enters upon such occupation. The state license shall provide a copy of the state licensee's current state license before payment of an occupation tax will be accepted. All occupations taxes are due and payable on March 31 of each year. The occupation tax shall be prorated monthly for a year in which a licensee begins operations.

B. Any state licensee carrying on said state licensee's occupation in more than one location within the corporate limits of the Town of Porter, Oklahoma shall be subject to the tax set out herein for each location in the Town of Porter, Oklahoma.

C. Upon payment of the occupation tax as set out herein, the Town Clerk shall issue a receipt to the state licensee which license shall be posted in a conspicuous place on the premises wherein the licensee carries on the licensee's occupation. The Town Clerk shall also record the name of such licensee and the address where the licensee engages in the licensee's occupation and such records shall be duly filed and kept in the files of that office for at least three (3) years.

SECTION 3-104                      TAX REQUIRED

Any person who engages in any of the occupations taxed by this chapter without first paying the occupation tax imposed therefor in advance of such operation is guilty of an offense and upon conviction thereof, shall be punished as provided in Section 1-108 of the Code of Ordinances of the Town of Porter, Oklahoma. A penalty in the form of increased tax may be levied upon any person not paying the tax within fifteen (15) days after it is due

SECTION 3-105                      APPLICATION FOR CERTIFICATE OF COMPLIANCE INVESTIGATIONS

A. Every applicant for a Certificate of Compliance with the zoning, fire, safety and health code of the Town of Porter, Oklahoma required by 37A O.S. 2-142 shall apply at the office of the Town Clerk by:

1. Filing a written application on forms prescribed by that office; and
2. Paying a verification and certification fee in the amount set forth by the Board of Trustees at the time of filing.

B. Within twenty (20) days of receipt of an application for a Certificate of Compliance, the Town Clerk shall cause an investigation to be made to determine whether the premises proposed for licensed operations complies with the provisions of the zoning, fire, safety, and health codes of the Town of Porter, Oklahoma applicable to it.

SECTION 3-106                      ISSUANCE OF CERTIFICATE OF COMPLIANCE

A. Upon finding that the premises of an applicant for a Certificate of Compliance is in compliance with all applicable zoning ordinances of the Town of Porter, Oklahoma, a Certificate of Zoning shall be issued to the ABLE Commission.

B. Upon finding that the premises of an applicant for a Certificate of Compliance is in compliance with all applicable fire, safety, and health ordinances of the Town of Porter, Oklahoma, A Certificate of Compliance shall be issued to the ABLE Commission.

C. The above Certificate of Compliance shall be signed by the Mayor or the Mayor's designee.

D. A conditional Certificate of Compliance may be granted if construction, modification or alteration of the premises proposed for licensed operations is not completed. The conditional Certificate of Compliance shall indicate that the proposed premises will comply with applicable city zoning, fire, safety, and health codes of the Town of Porter, Oklahoma. A Certificate of Compliance issued in accordance with Subsections A and B of this Section shall be issued within ten (10) days after all final inspections are complete.

SECTION 3-107

PROHIBITED ACTS

No state licensee shall:

1. Allow any person on the premises where alcoholic beverages are sold or dispensed for consumption on the premises of the licensee where such person is unclothed or in such attire, costume, or clothing as to expose to view any portion of the breast below the top of the areola or any portion of the pubic area, buttocks, or genitalia;
2. Permit any person to perform acts of, or acts, which simulate sexual acts;
3. Permit any person to use artificial devices or inanimate objects to depict any lewd activities; or
4. Permit the showing of films, still pictures, electronic reproductions or other visual reproduction depicting any of the prohibited acts in this Section.

SECTION 3-108

PENALTY

Any person, firm or corporation, who violates any of the provisions of this chapter, shall be deemed guilty of an offense and, upon conviction, shall be punished as provided in Section 1-108 of the Code of Ordinances of the Town of Porter, Oklahoma.