

Section 28-7-13

License fees; local license taxes; payment and distribution of license and filing fees.

(a) License fees for licenses issued by the board. The following annual license fees are levied and prescribed for licenses issued and renewed by the board pursuant to the authority contained in this chapter:

- (1) Wine retailer's license, license fee of \$150.00.
- (2) Wine wholesaler's license, license fee of \$550.00.
- (3) Wine importer's license, license fee of \$500.00.
- (4) Wine manufacturer's license, license fee of \$500.00.

In addition, the county or municipality therein in which the wholesaler, importer or retailer sells or distributes table wine may fix a reasonable privilege or license tax on a wine wholesaler, importer or retailer located therein, conditioned on a permit or license being issued by the board. Provided, however, said county or municipality shall levy no license or privilege tax, or other charge for the privilege of doing business as a wine wholesaler, importer or retailer, which shall exceed one-half the amount of the state license fee levied under the provisions of this section for like privilege.

(b) Payment, collection and administration. All license and filing fees levied or authorized by this chapter, other than those levied by a municipality, shall be paid to the board. All filing and license fees paid to the board shall be paid into the State Treasury to the credit of the Beer Tax and License Fund of the board and each month's receipts shall be distributed to the State General Fund no later than the end of the following month. All license fees levied by any county and paid the board shall be paid not later than the last day of the month following the month of collection to the county governing body which shall distribute the proceeds thereof.

(Acts 1980, No. 80-382, p. 505, §13.)

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