

## RESOLUTION NO. 2011-1340

### A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ATCHISON COUNTY, KANSAS, CONCERNING BIENNIAL OCCUPATION OR LICENSE TAX FOR OPERATION OF CERTAIN DRINKING ESTABLISHMENTS

WHEREAS, K.S.A 41-2622 authorizes the Board of County Commissioners to levy and collect an annual occupation or license tax from certain licensees, as set forth in K.S.A. 41-2622(a), to include: 1) Class A club which is a bona fide nonprofit fraternal or war veterans' club, as defined by the rules and regulations of the Kansas Secretary of Revenue; 2) Class A club which is a bona fide nonprofit social club, having not more than 500 members, as defined by the rules and regulations of the Kansas Secretary of Revenue; 3) Class A club which is a bona fide nonprofit social club having more than 500 members, as defined by the rules and regulations of the Kansas Secretary of Revenue; 4) Class B club; 5) Drinking establishment; 6) Hotel of which the entire premises are licensed as a drinking establishment; 7) Caterer; 8) Drinking establishment/caterer; 9) Drinking establishment/caterer, if the drinking establishment is a hotel of which the entire premises are licensed as a drinking establishment; definitions of each further described in K.S.A. 41-2601; and

WHEREAS, the Board of County Commissioners of Atchison County, Kansas, has determined that it is in the best interest of Atchison County to levy and collect said annual occupation or license tax.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commission of Atchison County, Kansas, pursuant to K.S.A. 41-2622, as follows:

1. Atchison County does hereby levy an annual occupation or license tax from each licensee mentioned in K.S.A. 41-2622.
2. The amount of the license fee shall be \$500.00 biennially.
3. Payment of the license fee shall be due at the same time that state club license fee is due.
4. Application and payment for such license fee shall be made to the county clerk's office.
5. The license fee shall not apply to any licensed premises that are located within the boundaries of any incorporated city.
6. Nothing herein shall excuse any licensee from compliance with any other applicable licensing requirement or other regulation.
7. Any person, firm, corporation, partnership or other entity violating this section shall be guilty of a misdemeanor, and, upon conviction, shall be punished by a fine not to exceed two thousand five hundred dollars (\$2,500.00), or imprisonment in the county jail for a

period not to exceed one year, or both such fine and imprisonment. Each day a violation of this chapter continues shall constitute a separate offense punishable as hereinbefore stated.

8. This Resolution shall be in effect from its adoption and publication once in the official county newspaper

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS of Atchison County, Kansas, this 8th day of August, 2011.

By:   
Jerry Madden, Chairman



ATTEST:

  
Pauline M. Lee, Atchison County Clerk