

ARTICLE VIII. FOOD OR ALCOHOLIC BEVERAGE SERVED AT A RESTAURANT OR TAVERN PURCHASE PRIVILEGE TAX

~~Sec. 27-183. License required, suspension of licenses~~

~~(a) — It shall be unlawful for any person to establish, operate or maintain, or permit to be established, operated or maintained, upon any property owned or controlled by him or her a restaurant within the city without having first obtained a license therefor from the city comptroller or without complying with all provisions of this article. For purposes of this article, a Class B or B-1 liquor license shall be deemed to be licensed to operate the restaurant and need not file a separate restaurant license application.~~

~~(b) — The annual fee for such license for a restaurant as required in the above subsection shall be \$25.00. The license shall be valid for one year.~~

~~(c) — If the mayor, after a hearing held by or for him, shall find that any person has willfully avoided payment of the tax imposed by this article, he may suspend or revoke all city licenses held by such tax evader. The owner, manager or operator of the restaurant or tavern shall have an opportunity to be heard at such hearing to be held not less than five days after notice of the time and place of the hearing to be held, addressed by him at his last known place of business.~~

~~(d), (e) Reserved.~~

Secs. 27-183. Reserved.

Sec. 27-184. Penalty.

(a) Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with, or resisting or opposing the enforcement of any of the provisions of this article, except when otherwise specifically provided, upon conviction thereof, shall be punished by a fine of not less than ~~\$200.00~~\$500 nor more than \$5,000~~\$300.00~~ for the first offense and not less than ~~\$300.00~~ \$1,000 ~~nor more than as provided in section 1-5 of this Code~~ for the second and each subsequent offense in any 180-day period.

(b) Repeated offenses in excess of three within any 180-day period may also be punishable as a misdemeanor by incarceration in the county jail for a term not to exceed six months. A separate and distinct offense shall be regarded as committed each day upon which such person shall continue any such violation or permit any such violation to exist after notification thereof.

Sec. 27-185. Purpose of penalties.

The purpose of imposing penalties for the violation of this article is to ensure the integrity of the collection process established pursuant to this article.

~~Sec. 27-186. Content of the license application.~~

~~(a) — An applicant for a restaurant license as required under section 27-183 shall submit to the city comptroller, an application in writing under oath, stating:~~

~~(1) — The name, age and address of the applicant in the case of an individual; in the case of a corporation, the date of incorporation and the name, age and address of its president and secretary; in the case of a partnership, corporation for profit or club, the date of incorporation and the names,~~

~~addresses and ages of the officers, directors, managers and any stockholders owning or controlling the voting rights to more than five percent of the stock of such corporation.~~

~~(2) — That the applicant will not violate any ordinances of the city or laws of the state or of the United States in the conduct of his place of business.~~

~~(3) — Reserved.~~

~~(b) — If such application is made in behalf of a partnership, firm, association, club or corporation, then the same shall be signed and sworn to by at least two members of such partnership or the president and secretary of such corporation or club.~~

~~Sec. 27-187. Furnishing false or misleading information or withholding information on application.~~

~~No person shall knowingly furnish false or misleading information or withhold any relevant information on any application for any license required by this article nor knowingly cause or suffer another to furnish or withhold such information on his behalf. No person shall knowingly furnish any false or misleading information to the mayor, the superintendent of police or any person authorized to act in their behalf in the investigation of any application for a license required by this chapter; nor shall any person willfully withhold any information that is relevant to any such investigation when called upon by the superintendent of police or a person acting in their behalf to furnish such information.~~

~~Secs. 27-186—27-200. Reserved.~~