



The Office of Tax Administrator
Tammy M. Hanlon

January 22, 2018

Re: Change in

Dear Business Owner:

At the December 19, 2017 City of Hazard Commissioner's meeting the quarterly regulatory tax rate was set at 3% on alcohol beverage sales effective January 1, 2018, this is an increase from the 2017 rate which was 1.5%. The new forms will be available on our website at www.hazardky.gov under Services and then click on forms or you can pick them up at my office during normal business hours.

If you have any questions please feel free to contact me at (606) 436-3171 ext. 2237 or email me at tammy.hanlon@hazardky.gov.

Sincerely,

Tammy Hanlon
Tax Administrator

**City of Hazard
Division of Tax Collection
Alcoholic Beverage Regulatory License Fee**

Business Name

EIN

Address

City License Number

City **State** **Zip Code**

1st 2nd 3rd 4th
Quarter (Circle One) Calendar Year

- | | |
|---|----------|
| 1. Gross Receipts from sale of alcoholic beverages | \$ _____ |
| 2. Regulatory License Fee (3% of line 1.) | \$ _____ |
| 3. Less Credit (see instructions) | \$ _____ |
| 4. Interest for Late Payment | \$ _____ |
| 5. TOTAL | \$ _____ |

I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT, AND COMPLETE RETURN.

SIGNATURE OF AUTHORIZED PARTY
on behalf of Business

DATE

PRINT NAME and TITLE

PREPARED BY

ALL RETURNS RECEIVED WITHOUT PROPER SIGNATURES WILL BE ASSESSED A \$20.00 SERVICE CHARGE

**MAKE CHECK PAYABLE TO: CITY OF HAZARD TAX DIVISION
MAIL TO: CITY OF HAZARD,
 DIVISION OF TAX COLLECTION
 Post Office Box 420, Hazard, KY 41702**

Remit by the 15th of the month following end of each quarter

INSTRUCTIONS

Line 1: Amount of gross receipts from sale of alcoholic beverages of each establishment within the city limits licensed to sell alcoholic beverages, by package or by drink. The fee is to be remitted to the City on a quarterly basis with the amount remitted based on the gross receipts for that respective quarter.

Line 2: The regulatory license fee imposed is three percent (3%) of the gross receipts from the sale of alcoholic beverages.

Line 3: A credit of $\frac{1}{4}$ (one-fourth) of the cost of the City of Hazard annual alcoholic beverage license shall be deducted from the regulatory license fee each quarter.

Line 4: An interest rate of 8% per annum will be imposed from the due date until the date of payment.

If the business does not comply with the regulatory license fee ordinance, the City may suspend or revoke the business's City of Hazard alcoholic beverage license.