

RESOLUTION NO. 585

A RESOLUTION ADOPTING AND ESTABLISHING A RULE
FOR THE COMPUTATION OF SALES TAX ON NON-EXEMPT
TANGIBLE PERSONAL PROPERTY INCLUDED IN "BAR
SALES" OF "ON SALE" LIQUOR LICENSEES.

BE IT RESOLVED by the Council of the City of El Paso de Robles
as follows:

THAT for the purpose of Ordinance No. 122 N.S., adopting a City sales tax, all retailers selling meals and other items in connection with the sale of beverages, alcoholic and otherwise, on an "ON SALE" basis must definitely segregate their gross receipts from the sale of beverages, alcoholic and otherwise, (excepting coffee, tea, etc. sold with meals and included in the gross receipts from sales of such items.)

Gross receipts from sales of meals must be reported as 100% taxable, and a segregation of such receipts from bar receipts must be maintained in all instances.

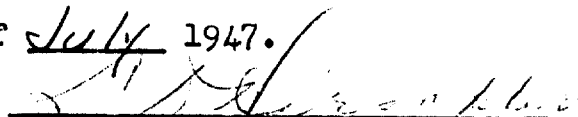
Provided that this segregation of gross receipts is completely and accurately maintained, and that gross receipts from the sale of meals are reported in their entirety, operators of "ON SALE" liquor establishments may report as exempt gross receipts from "bar sales" of alcoholic beverages, ninety per cent (90%) of the total "bar sales". The remaining ten per cent (10%) of the total "bar sales" is considered to be the fair retail selling price of the non-exempt tangible personal property, and the tax applies on the gross receipts from such sales.

The computation of the amount of exempt sales of alcoholic beverages according to this ratio is authorized only for the purpose of making returns. Determinations may be imposed, or refunds granted, if the City Tax Collector, upon audit of the retailer's accounts and records, determines that the return did not accurately disclose the amount of tax due.

ADOPTED AND PASSED this 7 day of July 1947.

ATTEST:


City Clerk


Mayor