

AND STORAGE AREAS, BEYOND A TOTAL OF 10,000 SQUARE FEET. THIS SIZE SHALL BE DETERMINED WITHOUT REGARD TO THE TOTAL AREA AVAILABLE WITHIN THE FOUR WALLS OF THE BUSINESS PREMISES.

(IV) THERE IS NO PRESUMPTION IN FAVOR OF OR WHICH OTHERWISE REQUIRES THE BOARD TO APPROVE REQUESTS BY LICENSEES TO EXPAND THE AMOUNT OF SPACE DEVOTED TO THE RETAIL SALE OF BEVERAGES FOR OFF-SALE CONSUMPTION UP TO 10,000 SQUARE FEET UNLESS THE BOARD FINDS, BASED UPON THE EVIDENCE PRESENTED TO THEM, THAT:

1. THE EXPANSION IS NECESSARY TO ACCOMMODATE THE PUBLIC; AND

2. THE LICENSEE OTHERWISE CONTINUES TO MEET THE CRITERIA FOR ISSUANCE OR TRANSFER OF A LICENSE AND WHATEVER OTHER CONDITIONS ARE IMPOSED BY THE BOARD.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1995.

Enacted May 30, 1995.

CHAPTER 641

(House Bill 695)

AN ACT concerning

Code Counties – Local Sales Tax on Food and Beverages

FOR the purpose of authorizing the county commissioners of a code home rule county to impose a tax on the sale of certain food and beverages in a resort area in the county for certain purposes; defining certain terms; requiring the county commissioners to hold a hearing before imposing the tax; exempting from the tax the sale of certain food and beverages; limiting the rate of the tax; imposing certain collection and administrative requirements on vendors who make sales subject to the tax; authorizing certain vendors to deduct a certain percentage of the gross tax collected for the cost of collection and remittance of the tax; requiring the State Comptroller to provide certain information to a county imposing the tax; providing for distribution ~~to a municipal corporation of the tax revenue attributable to sales in the municipal corporation~~ of the revenues derived from the tax; authorizing the county commissioners to provide by law for imposition of interest and penalties for failure to pay the tax as required and to provide for collection of unpaid tax, interest, or penalties; and generally relating to authority for the county commissioners of a code home rule county to impose a tax on the sale of certain food and beverages in a resort area in the county for certain purposes.

BY adding to

Article 25B – Home Rule for Code Counties