

1. The purchase price, plus taxes, and fees incidental to the purchase, including costs related to obtaining appropriate zoning and licensing; and

2. The costs of site grading, preparation, paving, sidewalks, gutters, curbs, and landscaping; and

3. THE COST OF THE CONSTRUCTION AND INSTALLATION OF ALL UTILITIES TO THE EXTERIOR OF THE BUILDING SHELL; AND

(iii) "Cost of the [buildings] BUILDING SHELL" includes cost attributable to[:

1. A] A structure with a roof, sidewalls, doors, and windows completely enclosed and weatherproofed on a slab or other subflooring;

[2. Interior walls insulated and in place;

3. Plumbing systems;

4. Electrical systems; and

5. Heating, ventilation, and air-conditioning systems;]

(2) If the applicant purchases an existing building, the capital investment attributable to the cost of the building SHELL as defined in this subsection shall be based on the fair market value of the structures for which the cost of the building SHELL was incurred, determined at the time of purchase. The capital investment in other than land or [buildings] BUILDING SHELLS shall also be evaluated at the fair market value at the time of purchase; and

(3) If the premises are leased, the rent paid for the land shall be considered a cost of land and any rent paid for a building shall be considered a cost of a building SHELL.

(c) There is a 7-day Class BDR (deluxe restaurant) (on-sale) beer, wine and liquor license. This license may only be issued for the use of restaurants that:

(1) Meet the definition requirements of "restaurant" established under the regulations of the board of license commissioners;

(2) Have a minimum seating capacity of 150 persons for dining;

(3) Have a cocktail lounge or bar area seating capacity not exceeding 25 percent of the seating capacity for dining;

(4) Have parking facilities to accommodate a minimum of 75 vehicles; and

(5) Have a minimum capital investment of [\$750,000,] \$800,000 BY THE APPLICANT exclusive of the cost of the land and buildings.

(j) (1) The maximum number of these licenses available for issuance is 18.