

Sec 44-113 Imposition Of Tax

1. There is levied and imposed upon the privilege of purchasing food items or alcoholic liquor served or prepared at either a food establishment or liquor establishment in the city, a tax of one and three-quarters (1.75) percent of the purchase price, exclusive of any other tax charged for such food items and/or alcoholic liquor.
2. There is levied and imposed upon the privilege of purchasing alcoholic liquor in original packages only for consumption off the premises at retail at any liquor establishment in the city, a tax of two and three-quarters (2.75) percent of the purchase price, exclusive of any other tax charged for such alcoholic liquor at retail.
3. No such tax shall be levied and imposed upon the following:

(a) ~~purchase of~~ a food item which is both purchased and taken from the premises of purchase in the hermetically sealed container of its manufacture or wholesale; ~~or~~

(b) fresh locally grown produce sold at a City sponsored farmer's market.