

**123.36 Retail alcohol license fees.**

1. The following fees shall be paid to the department annually for retail alcohol licenses issued under [section 123.30](#):

a. Class “B” retail alcohol license fees shall be determined as follows:

(1) For premises located within the corporate limits of a city with a population of two thousand five hundred or less, a fee determined as follows:

(a) For a premises with a square footage of one thousand five hundred or less, seventy-five dollars.

(b) For a premises with a square footage of more than one thousand five hundred but not more than two thousand, one hundred fifty dollars.

(c) For a premises with a square footage of more than two thousand but not more than five thousand, two hundred fifty dollars.

(d) For a premises with a square footage over five thousand, three hundred fifty dollars.

(2) For premises located within the corporate limits of a city with a population of more than two thousand five hundred but less than fifteen thousand, a fee determined as follows:

(a) For a premises with a square footage of one thousand five hundred or less, one hundred fifty dollars.

(b) For a premises with a square footage of more than one thousand five hundred but not more than two thousand, two hundred fifty dollars.

(c) For a premises with a square footage of more than two thousand but not more than five thousand, three hundred fifty dollars.

(d) For a premises with a square footage over five thousand, five hundred dollars.

(3) For premises located within the corporate limits of a city with a population of fifteen thousand or more, a fee determined as follows:

(a) For a premises with a square footage of one thousand five hundred or less, two hundred fifty dollars.

(b) For a premises with a square footage of more than one thousand five hundred but not more than two thousand, three hundred fifty dollars.

(c) For a premises with a square footage of more than two thousand but not more than five thousand, five hundred dollars.

(d) For a premises with a square footage over five thousand, seven hundred fifty dollars.

(4) For premises located outside the corporate limits of any city, a fee equal to that charged to a premises with the same square footage in the incorporated city located nearest the premises to be licensed. If there is doubt as to which of two or more differing corporate limits is the nearest, the license fee which is the largest shall prevail. However, if the premises is located in an unincorporated town, for purposes of this paragraph, the unincorporated town shall be treated as if it is a city.

b. Special class “B” retail native wine license fees shall be one hundred twenty-five dollars.

c. Class “C” retail alcohol license fees shall be determined as follows:

(1) Commercial establishments located within the corporate limits of cities of two thousand five hundred population or less, five hundred fifty dollars.

(2) Commercial establishments located within the corporate limits of cities of over two thousand five hundred and less than fifteen thousand population, nine hundred dollars.

(3) Commercial establishments located within the corporate limits of cities of fifteen thousand population and over, one thousand two hundred fifty dollars.

(4) Commercial establishments located outside the corporate limits of any city, a fee equal to that charged in the incorporated city located nearest the premises to be licensed, and in case there is doubt as to which of two or more differing corporate limits is the nearest, the license fee which is the largest shall prevail. However, if a commercial establishment is located in an unincorporated town, for purposes of this paragraph, the unincorporated town shall be treated as if it is a city.

d. Special class “C” retail alcohol license fees shall be determined as follows:

(1) Commercial establishments located within the corporate limits of cities of two thousand five hundred population or less, one hundred fifty dollars.

(2) Commercial establishments located within the corporate limits of cities of over two thousand five hundred and less than fifteen thousand population, three hundred dollars.

(3) Commercial establishments located within the corporate limits of cities of fifteen thousand population and over, four hundred fifty dollars.

(4) Commercial establishments located outside the corporate limits of any city, a fee equal to that charged in the incorporated city located nearest the premises to be licensed, and in case there is doubt as to which of two or more differing corporate limits is the nearest, the license fee which is the largest shall prevail. However, if a commercial establishment is located in an unincorporated town, for purposes of this paragraph, the unincorporated town shall be treated as if it is a city.

e. Special class "C" retail native wine license fees shall be one hundred twenty-five dollars.

f. Class "D" retail alcohol license fees shall be determined as follows:

(1) For watercraft, one hundred fifty dollars.

(2) For trains, five hundred dollars.

(3) For air common carriers, each company shall pay five hundred dollars.

g. Class "E" retail alcohol license fees shall be determined as follows:

(1) For premises located within the corporate limits of a city with a population of two thousand five hundred or less, a fee determined as follows:

(a) For a premises with a square footage of one thousand five hundred or less, seven hundred fifty dollars.

(b) For a premises with a square footage of more than one thousand five hundred but not more than two thousand, one thousand five hundred dollars.

(c) For a premises with a square footage of more than two thousand but not more than five thousand, two thousand five hundred dollars.

(d) For a premises with a square footage over five thousand, three thousand five hundred dollars.

(2) For premises located within the corporate limits of a city with a population of more than two thousand five hundred but less than fifteen thousand, a fee determined as follows:

(a) For a premises with a square footage of one thousand five hundred or less, one thousand five hundred dollars.

(b) For a premises with a square footage of more than one thousand five hundred but not more than two thousand, two thousand five hundred dollars.

(c) For a premises with a square footage of more than two thousand but not more than five thousand, three thousand five hundred dollars.

(d) For a premises with a square footage over five thousand, five thousand dollars.

(3) For premises located within the corporate limits of a city with a population of fifteen thousand or more, a fee determined as follows:

(a) For a premises with a square footage of one thousand five hundred or less, two thousand five hundred dollars.

(b) For a premises with a square footage of more than one thousand five hundred but not more than two thousand, three thousand five hundred dollars.

(c) For a premises with a square footage of more than two thousand but not more than five thousand, five thousand dollars.

(d) For a premises with a square footage over five thousand, seven thousand five hundred dollars.

(4) For premises located outside the corporate limits of any city, a fee equal to that charged to a premises with the same square footage in the incorporated city located nearest the premises to be licensed. If there is doubt as to which of two or more differing corporate limits is the nearest, the license fee which is the largest shall prevail. However, if the premises is located in an unincorporated town, for purposes of this paragraph, the unincorporated town shall be treated as if it is a city.

h. Class "F" retail alcohol license fees shall be six hundred dollars, except that for class "F" licenses in cities of less than two thousand population, and for clubs of less than two hundred fifty members, the license fee shall be four hundred dollars; however, the fee shall be two hundred dollars for any club which is a post, branch, or chapter of a veterans organization chartered by the Congress of the United States, if the club does not sell or

permit the consumption of alcoholic beverages on the premises more than one day in any week or more than a total of fifty-two days in a year, and if the application for a license states that the club does not and will not sell or permit the consumption of alcoholic beverages on the premises more than one day in any week or more than a total of fifty-two days in a year.

2. The department shall credit all fees to the beer and liquor control fund. The department shall remit to the appropriate local authority a sum equal to sixty-five percent of the fees collected for each class “B”, class “C”, or class “F” license except special class “C” licenses or class “E” licenses, covering premises located within the local authority’s jurisdiction. The department shall remit to the appropriate local authority a sum equal to seventy-five percent of the fees collected for each special class “C” license covering premises located within the local authority’s jurisdiction. Those fees collected for each class “E” retail alcohol license shall be credited to the beer and liquor control fund.

3. There is imposed a surcharge on the fee for each class “C”, special class “C”, or class “F” retail alcohol license equal to thirty percent of the scheduled license fee. The surcharges collected under [this subsection](#) shall be deposited in the beer and liquor control fund, and notwithstanding [subsection 2](#), no portion of the surcharges collected under [this subsection](#) shall be remitted to the local authority.

[C35, §1921-f28; C39, §1921.028; C46, 50, 54, 58, 62, 66, 71, §123.38; C73, 75, 77, 79, 81, §123.36]

[83 Acts, ch 123, §59, 209; 84 Acts, ch 1275, §2; 84 Acts, ch 1312, §6; 85 Acts, ch 32, §26 – 29; 86 Acts, ch 1246, §744; 87 Acts, ch 22, §7, 8; 88 Acts, ch 1241, §9 – 11; 90 Acts, ch 1089, §1; 90 Acts, ch 1175, §7; 91 Acts, ch 245, §1; 93 Acts, ch 91, §14; 94 Acts, ch 1023, §85; 2011 Acts, ch 17, §8; 2017 Acts, ch 119, §42, 43; 2018 Acts, ch 1060, §16; 2019 Acts, ch 113, §17 – 19; 2020 Acts, ch 1063, §53; 2021 Acts, ch 155, §3; 2022 Acts, ch 1099, §8, 15; 2023 Acts, ch 19, §2400, 2401; 2023 Acts, ch 157, §6](#)

Referred to in [§331.427](#)

Subsection 1, unnumbered paragraph 1 amended

Subsection 1, NEW paragraph e and former paragraphs e – g redesignated as f – h

Subsection 2 amended