

185—17.8(123) Class “E” liquor license fees. Class “E” liquor license fees are calculated on the following factors: population of the area of the location of the licensed premises, the square footage of the licensed premises, and the location of the licensed premises. Fees for Class “E” liquor licenses are as follows:

SQUARE FOOTAGE POPULATION	Less than 1,500 sq. ft.	1,501- 2,000 sq. ft.	2,001- 5,000 sq. ft.	Over 5,000 sq. ft.
Over 10,001	\$2,500.00	\$3,500.00	\$5,000.00	\$7,500.00
1,501-10,000	\$1,500.00	\$2,500.00	\$3,500.00	\$5,000.00
Less than 1,501	\$ 750.00	\$1,500.00	\$2,500.00	\$3,500.00

17.8(1) The license fee for a Class “E” liquor license shall be calculated on the population of the city which approves the application, or, in the event that a Class “E” liquor license application is submitted to a county board of supervisors for approval, the license fee shall be calculated on the population of the city nearest the location of the proposed licensed premises.

17.8(2) Reserved.

This rule is intended to implement Iowa Code sections 123.20, 123.21, 132.22, 123.24, 123.26, 123.28, 123.29, 123.30, 123.32, 123.36, and 123.51.