**ALCOHOLIC BEVERAGE CONTROL BOARD**

**OF THE CITY OF NEW ORLEANS**

**AGENDA**

SALES TAX HEARING

TUESDAY, DECEMBER 20, 2022

11:30 A.M.

****

**HEARING OFFICER**

FRANK QUINN

**ALCOHOLIC BEVERAGE CONTROL BOARD CLERK**

ANGELA G. SARKER

1. **HEARING NUMBER: 58-22 (TX), DISTRICT (C) KING/QUINN**

**PERMITTEE: JOS FEIN CATERERS INC.**

**d/b/a COURT LIQUORS**

**ADDRESS: 618 BOURBON STREET, NEW ORLEANS, LA 70116**

**LICENSE NO.**

**SUBMITTED: MAY 17, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2021 (16 months) & 2022 (8 months) = 24 months**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

1. **Non-Payment of Taxes – Delinquent Sales Tax: Delinquent Sales Tax – April 2021= (1 month)**

**New Orleans City Code Section 150-726** to wit: nonpayment of taxes.

**New Orleans City Code Section 10-157 (a)(9)** to wit: Failure to pay any sales, amusement or other excise taxes due to the city in connection with the licensed premises.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 68-22 (TX), DISTRICT (C) KING/ QUINN**

**PERMITTEE: TRAMAIN, LLC**

**d/b/a BARKODE LOUNGE**

**ADDRESS: 1300 NUNEZ STREET, NEW ORLEANS, LA 70114**

**LICENSE NO.**

**SUBMITTED: JULY 15, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (4 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 83-22 (TX), DISTRICT (D) GREEN/ LEWIS**

**PERMITTEE: PERFECTIONS E & S, LLC**

**d/b/a PERFECTIONS**

**ADDRESS: 1909 NORTH BROAD STREET, NEW ORLEANS, LA 70119**

**LICENSE NO.**

**SUBMITTED: SEPTEMBER 19, 2022**

**Allegations:**

1. **Non-Payment of Taxes – Delinquent Sales Tax: 3/ 21, 4/21, 5/21, 6/21, 7/21, 8/21, 9/21, 10/21, 11/21, 12/21, 1/22, 2/22 & 3/22= (13 months)**

**New Orleans City Code Section 150-726** to wit: nonpayment of taxes.

**New Orleans City Code Section 10-157 (a)(9)** to wit: Failure to pay any sales, amusement or other excise taxes due to the city in connection with the licensed premises.

1. **Expired Occupational License – Delinquent O/L 2022 (6 months)**

**MCS 17271 Section 150-953,** relative to an expired occupational license-new business: License required before commencing.

**c) Sales of Alcohol Without License-Delinquent ABO 2023 (6 months)**

**New Orleans City Code Section 10-47**. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 84-22 (TX), DISTRICT (D) GREEN/ LEWIS**

**PERMITTEE: AWNI, INC.**

**d/b/a CLAIBORNE SUPERMARKET**

**ADDRESS: 2541 NORTH CLAIBORNE AVENUE, NEW ORLEANS, LA 70117**

**LICENSE NO.**

**SUBMITTED: SEPTEMBER 19, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022 (11 months), 2023 (6 months = (17 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

1. **Non-Payment of Taxes – Delinquent Sales Tax: 3/21 and 12/21 = (2 months)**

**New Orleans City Code Section 150-726** to wit: nonpayment of taxes.

**New Orleans City Code Section 10-157 (a)(9)** to wit: Failure to pay any sales, amusement or other excise taxes due to the city in connection with the licensed premises.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 87-22 (TX), DISTRICT (B) HARRIS/ EXPOSÉ**

**PERMITTEE: EMERIL, LLC**

**d/b/a DELMONICO RESTAURANT**

**ADDRESS: 1300 SAINT CHARLES AVENUE, NEW ORLEANS, LA 70130**

**LICENSE NO.**

**SUBMITTED: SEPTEMBER 19, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent 2023 ABO (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 89-22 (TX), DISTRICT (A) GIARRUSSO/ WILLIAMS**

**PERMITTEE: GROBER, LLC**

**d/b/a BANKS STREET BAR**

**ADDRESS: 4401 BANKS STREET, NEW ORLEANS, LA 70119**

**LICENSE NO.**

**SUBMITTED: SEPTEMBER 19, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent 2023 ABO (6 months)**

**New Orleans City Code Section 10-47**. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

1. **Expired Occupational License – Delinquent O/L 2022 (5 months**

**MCS 17271 Section 150-953,** relative to an expired occupational license-new business: License required before commencing.

1. **Mayoralty Permits Required for Various Callings or Occasions (Live Entertainment) – Delinquent 2021 (14 Months) & 2022 (9 months) = 23 months**

**New Orleans City Code Section Sec. 30-69** Permits shall not be required for the sale by an individual of tickets at or below face value to athletic contests or other amusement events, provided that tickets are not sold or offered for sale within 750 feet of the grounds of the Superdome when the event related to the ticket is being conducted or within six hours of the scheduled commencement of such event.

 Except for such sale by an individual of tickets at or below face value to athletic contests or other amusement events, within said 750-foot buffer zone, every person who shall desire to use the public streets, sidewalks or other public or private places of business establishments for the conduct of any of the businesses or callings hereinafter set forth shall first apply to and obtain from the department of finance a permit. Such permit shall in each instance state the occasion for which it is issued and the date upon which it will expire and shall be in addition to any other tax or license to which permittee may be liable. Except as otherwise provided, annual permits expire on December 31. Such permits, however, are not valid within the central business district area bounded by the river on the east, Claiborne Avenue on the west, Esplanade Avenue on the north, and Howard Avenue on the south, except as provided in this article.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 92-22 (TX), DISTRICT (B) HARRIS/ EXPOSÉ**

**PERMITTEE: UPTOWN DISCOUNT STORE, INC.**

**d/b/a UPTOWN DISCOUNT STORE**

**ADDRESS: 1141 SIMON BOLIVAR STREET, NEW ORLEANS, LA 70113**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 93-22 (TX), DISTRICT (B) HARRIS/ EXPOSÉ**

**PERMITTEE: 2-4-1 CLUB, LLC**

**d/b/a COZY BAR**

**ADDRESS: 326 N. MIRO STREET, NEW ORLEANS, LA 70119**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 94-22 (TX), DISTRICT (C) KING/ QUINN**

**PERMITTEE: NOLA DELI, LLC**

**d/b/a NOLA DELI**

**ADDRESS: 2706 ROYAL STREET, NEW ORLEANS, LA 70117**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 95-22 (TX), DISTRICT (C) KING/ QUINN**

**PERMITTEE: THUMBS UP RACE TWELVE, LLC**

**d/b/a CIEL MARKET**

**ADDRESS: 2801 MAGAZINE STREET, SUITE 4, NEW ORLEANS, LA 70115**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

1. **Non-Payment of Taxes – Delinquent Sales Tax: 8/21, 9/21, 10/21, 11/21, 12/21, 1/22, 2/22, 3/22, 4/22, 5/22, 6/22, and 7/22 = (12 months)**

**New Orleans City Code Section 150-726** to wit: nonpayment of taxes.

**New Orleans City Code Section 10-157 (a)(9)** to wit: Failure to pay any sales, amusement or other excise taxes due to the city in connection with the licensed premises.

1. **Expired Occupational License – Delinquent O/L 2022 (6 months)**

**MCS 17271 Section 150-953,** relative to an expired occupational license-new business: License required before commencing.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 96-22 (TX), DISTRICT (B) HARRIS/ EXPOSÉ**

**PERMITTEE: DESI VEGA, LLC**

**d/b/a DESI VEGA’S STEAKHOUSE**

**ADDRESS: 628 ST. CHARLES AVENUE, NEW ORLEANS, LA 70130**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 97-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**

**PERMITTEE: JEETA, LLC**

**d/b/a RED ZONE**

**ADDRESS: 2530 CANAL STREET, NEW ORLEANS, LA 70119**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 98-22 (TX), DISTRICT (C) KING/ QUINN**

**PERMITTEE: ADOUE ENTERPRISES, LLC**

**d/b/a NAPOLEON’S ITCH**

**ADDRESS: 734 BOURBON STREET, NEW ORLEANS, LA 70116**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (4 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 99-22 (TX), DISTRICT (C) KING/ QUINN**

**PERMITTEE: LOYA’S MEXICAN RESTAURANT, LLC**

**d/b/a LOYA’S MEXICAN RESTAURANT**

**ADDRESS: 3100 FERN STREET, NEW ORLEANS, LA 70125**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 100-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**

**PERMITTEE: COUSINS BAR, LLC**

**d/b/a COUSINS BAR**

**ADDRESS: 5039 FRERET STREET, NEW ORLEANS, LA 70115**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 101-22 (TX), DISTRICT (A) GIARRUSSO/ WILLIAMS**

**PERMITTEE: 15 LOMELI, LLC**

**d/b/a STABLE KITCHEN**

**ADDRESS: 1751 GENTILLY BOULEVARD, NEW ORLEANS, LA 70119**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (4 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 102-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**

**PERMITTEE: CROSSING LINES-NEW ORLEANS, LLC**

**d/b/a GUS’S WORLD FAMOUS FRIED CHICKEN**

**ADDRESS: 308 S. DIAMOND STREET, NEW ORLEANS, LA 70130**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2019-2020 (12 months), 2020-2021 (8 months), 2021-2022 (10 months), and 2022-2023 (5 months) = 35 months**

**New Orleans City Code Section 10-47**. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 103-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**

**PERMITTEE: 114 MAGAZINE OPERATING COMPANY, LLC**

**d/b/a BEST WESTERN ST. CHRISTOPHER HOTEL**

**ADDRESS: 114 MAGAZINE STREET, SUITE 01, NEW ORLEANS, LA 70130**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 104-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**

**PERMITTEE: TEAK GROUP, LLC**

**d/b/a BASIN SEAFOOD & SPIRITS**

**ADDRESS: 3222 MAGAZINE STREET, NEW ORLEANS, LA 70115**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 105-22 (TX), DISTRICT (C) KING/ QUINN**

**PERMITTEE: THE PHOENIX BAR COMPLEX, LLC**

**d/b/a THE PHOENIX BAR COMPLEX**

**ADDRESS: 941 ELYSIAN FIELDS AVENUE, NEW ORLEANS, LA 70117**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

1. **a) Expired Occupational License – Delinquent O/L (6 months) MCS 17271 Section 150-953, relative to an expired occupational license-new business: License required before commencing**

**b) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 106-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**

**PERMITTEE: 1504 BEVERAGE OPERATING, LLC**

**d/b/a 1504 BEVERAGE OPERATIONS**

**ADDRESS: 1504 ORETHA CASTLE HALEY BOULEVARD, NEW ORLEANS, LA 70113**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

1. **Non-Payment of Taxes – Delinquent Sales Tax: 10/21, 11/21, 12/21, 1/22, 3/22, 4/22, 5/22, and 6/22 = (8 months)**

**New Orleans City Code Section 150-726** to wit: nonpayment of taxes.

**New Orleans City Code Section 10-157 (a)(9)** to wit: Failure to pay any sales, amusement or other excise taxes due to the city in connection with the licensed premises.

**RECOMMENDATIONS:**

1. **HEARING NUMBER: 107-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**

**PERMITTEE: BIG RIVER BREWERIES, INC**

**d/b/a GORDON BIERSCH BREW RESTAURANT**

**ADDRESS: 200 POYDRAS STREET, NEW ORLEANS, LA 70130**

**LICENSE NO.**

**SUBMITTED: OCTOBER 20, 2022**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (4 months)**

New Orleans City Code Section 10-47. Permit prerequisite to engaging in business.

It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling, storage or distribution, either at wholesale, retail or otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

**RECOMMENDATIONS:**

**ADJOURNMENT**