

§ 31.58

only once per tax year during the suspension period in accordance with § 31.21(b).

[25 FR 6270, July 2, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-379, 61 FR 31426, June 20, 1996 and further redesignated by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62250, Oct. 31, 2005]

§ 31.58 Hotels.

The proprietor of a hotel who conducts the sale of liquors throughout the hotel premises shall pay but one special tax, or shall register only once per tax year during the suspension period described in § 31.21(b). For example, different areas in a hotel such as banquet rooms, meeting rooms, guest rooms, or other such areas, operated by the proprietor, collectively constitute a single place of business. Where any concessionaire conducts the sale of liquors at two or more areas in a hotel, such areas shall be regarded as a single place of business, and he shall pay but one special tax, or shall register only once per tax year during the suspension period in accordance with § 31.21(b).

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§ 31.59 Ball park, race track, etc.; sales throughout the premises.

The proprietor of a ball park, race track, stadium, pavilion, or other similar enclosure constituting one premises, who engages in the business of selling liquors throughout such enclosure, including sales from baskets or containers by his employees in his behalf, shall pay but one special tax (or shall register only once per tax year during the suspension period described in § 31.21(b)) for such enclosure. Each concessionaire having the same privilege throughout the enclosure, whether such privilege is exercised separately or simultaneously with the proprietor or another concessionaire, or concessionaires, shall pay but one special tax (or shall register only once per tax

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year during the suspension period described in § 31.21(b)) for such enclosure.

(72 Stat. 1347; 26 U.S.C. 5143)

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Subpart F—Each Business Taxable

§ 31.71 Different businesses of same ownership and location.

(a) *General.* Where more than one taxable business is conducted by the same person at the same place, special tax for each business shall be paid at the rates severally prescribed, except as provided in §§ 31.24 and 31.26.

(b) *Suspension of tax.* The person must register for each business during the suspension period as provided in § 31.21(b) when no tax is due, except as provided in §§ 31.24 and 31.26.

(72 Stat. 1347; 26 U.S.C. 5143)

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§ 31.72 Dealer in beer and dealer in liquors at the same location.

(a) *Rule in effect prior to January 1, 1988.* Any person who was required to pay special tax as a wholesale or retail dealer in beer, who entered business as such, and who thereafter, in the same or a subsequent month prior to January 1, 1988, began to sell distilled spirits or wine shall, in addition, pay the special tax as a wholesale or retail dealer in liquors before commencing the sale, or offering for sale, of distilled spirits or wine.

(b) *Rule in effect on January 1, 1988, and thereafter.* Any person who pays special tax (or who registers during the suspension period as provided in § 31.21(b)) as a retail dealer in beer for a period beginning on or after January 1, 1988, (including one who pays such tax under the transition rule of § 31.103(b)) is exempt from additional special tax (or from additional registration during the suspension period) as a retail dealer in liquors with respect to sales of