

Coping with the Smoking Ban  
The Amendment to Bill No: 060583

Councilman DiCicco has proposed an amendment to the Smoking Ban Bill. This amendment was passed by the committee and will be voted on by the entire City Council. This bill is scheduled to be voted on before the end of this month October, 2006. At the present council only has 8 votes and they need 9 to pass the bill. One councilman is teetering. If they cannot persuade this member or another one to vote yes, they may have to wait until after the election. One of the Candidates running for a vacant at- large seat in a special election told the councilman he would vote for the bill.

This amendment modifies the original bill to make it more palatable to the bar owners; small, medium, and large. The main change is the percentage of food sales necessary to qualify for the exclusion. It changes the percentage from 10 to 20 percent. This is helpful because the definition of the PLCB's requirement for a Sunday Sales license uses the terminology "non alcoholic". This gives you leeway to retain your Sunday Sales by meeting the non alcoholic requirement with other than food sales. Making the requirement in this manner will allow you the bar owners to use any other sales that qualify to make the difference between the City 20% food requirement and the PLCB non alcoholic 30% requirement. This procedure will allow you to retain your Sunday Sales license and qualify for the smoking exclusion also.

Non alcoholic items are any sales you derive that are not from alcoholic beverages. These include sales on cigarettes over the counter, non food stuffs such as shirts, caps, etc.

The bill also modifies the audit requirement doing away with the requirement to be audited every year for compliance. At a meeting with a city council member it was suggested they are moving towards eliminating any audit procedure. This is burdensome for the bar owner and difficult for the City with its current staffing. The proper records will require initial proof to qualify you the bar owner for the exemption from the smoking ban. Most of you will need to modify your record

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keeping systems to meet these requirements. These modifications will assist you in compliance, however many of you have not maintained the records that will be required to qualify for this exclusion initially.

The record requirement should be met now to get ready for when you will need to have these records to qualify for this exclusion.

*Dershowitz and Company* can assist you in complying with the new record keeping that will be necessary to apply for the exclusion.

For assistance in this or any other accounting tax or compliance problems please contact us at 215-887-0344, or check our website for all the information, the original bill, links and downloads.

Martin A. Dershowitz  
DERSHOWITZ AND COMPANY

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