

**RESOLUTION NO. 03, 2024**

**AN RESOLUTION OBJECTING TO THE ISSUANCE OR RENEWAL OF RETAIL LIQUOR PERMIT 0653205 (D5 and D6) TO BEST FRIENDS MANAGEMENT LLC, DBA THE JESTER, IN ST. BERNARD, OHIO, REQUESTING A HEARING, AND DECLARING AN EMERGENCY**

**WHEREAS**, this Objection and Request for Hearing objecting to the issuance or renewal of retail liquor permit 0653205 (D5 and D6) to Best Friends Management LLC, dba The Jester ("The Jester"), is being made as required by Ohio Revised Code 4303.271(B); and

**WHEREAS**, to register a valid objection with the Ohio Department of Commerce, Division of Liquor Control (the "Division"), St. Bernard must pass a resolution and submit a statement to the Division no later than May 2, 2024, specifying the problems at that liquor license premises and the substantial legal grounds for the objection pursuant to Ohio Revised Code 4303.292(A); and

**WHEREAS**, as set forth in Ohio Revised Code 4303.292(A), the Division may refuse to issue or renew any retail permit if it finds that the applicant, or any partner, member, officer, director, or manager of the applicant has operated liquor permit businesses in a manner that demonstrates a disregard for the laws, regulations, or local ordinances of this state or any other state; and

**WHEREAS**, pursuant to Chapter 182 of the St. Bernard Codified Ordinances, St. Bernard has established a tax on income and a withholding tax as authorized by Article XVIII, Section 3 of the Ohio Constitution and levied in accordance with Ohio Revised Code 718. Codified Ordinance 182.051 mandates that each employer or other payer located or doing business in St. Bernard shall deduct and withhold the tax from qualifying wages of each employee and remit the same to the St. Bernard's Tax Administrator, along with any required reports, in accordance with a schedule set forth in the Ordinance. Codified Ordinance 182.061 determines the "Municipal Taxable Income" for a taxpayer who is not an individual, which income tax must also be remitted to the Tax Administrator on a regular basis; and

**WHEREAS**, since opening its retail business selling alcoholic beverages and cigars at 4529 Vine Street in St. Bernard in 2022, and having one or more employees, during this time, The Jester has failed or neglected to deduct, withhold, and forward to the Tax Administrator the required income and withholding taxes for The Jester and its employees. Now therefore,

**BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF ST. BERNARD, HAMILTON COUNTY, OHIO:**

**SECTION 1:** The Legislative authority of the Village of St. Bernard desires to object to the issuance or renewal of liquor permit 0653205 (D5 and D6) to Best Friends Management LLC, dba The Jester, St. Bernard, Ohio.

**SECTION 2:** For the reasons set forth above, there are substantial legal grounds within the meaning and intent of R.C. §4303.292(A), to support this objection.

**SECTION 3:** The Legislative authority hereby requests a hearing on its objection to be held in Hamilton County, Ohio.

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**SECTION 4:** The Legislative authority hereby instructs the Director of Law to prepare the required written statement in support of this objection and request for hearing, and further instructs the Director of Law to submit this Resolution and the supporting statement to the Division of Liquor Control on or before May 2, 2024.

**SECTION 5:** The reason for the emergency is to enable timely passage of the Resolution and preparation of the required statement by the Director of Law to meet the deadline established by the Division of Liquor. It is found and determined that all formal actions of this Council concerning and relating to the passage of this resolution were adopted in an open meeting of this Council, and that all such deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements. Wherefore, provided it receives the affirmative vote of five or more of the members elected or appointed to this Council, this Resolution shall take effect and be in force immediately upon its passage; otherwise, it shall take effect and be in force from and after the earliest time allowed by law.


Passed this 25<sup>th</sup> day of April, 2024.

  
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President of Council


ATTEST  
  
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Clerk of Council

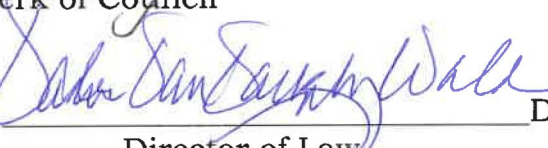
**ORIGINAL**

Approved this 25<sup>th</sup> day of April, 2024.

  
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Mayor

I, CAROLINE STEGMAN, CLERK OF COUNCIL, VILLAGE OF ST. BERNARD, STATE OF OHIO, DO HEREBY testify that the publication of Resolution No. 03, 2024, was made by posting true copies of the same in the most public places designated by Council: the Village website and the Village social media account for a period of fifteen (15) days or more commencing May 9<sup>th</sup>, 2024.

ATTEST:  DATE April 25<sup>th</sup> 2024  
Clerk of Council

Approved as to form  Date 25 April 2024  
Director of Law

JAN 20 2024