ARTICLE IV. EXCISE TAXES

Sec. 4-106. Per drink excise tax.

(a) Every purchaser of an alcoholic beverage by the drink shall be liable for a tax thereon at the rate of three percent of the retail price or charge for such drink. Such taxes shall be collected by the licensee licensed under this chapter, and such licensee shall remit the same to the city on or before the 20th day of the succeeding month on such forms as shall be prescribed by the city, which shall include a summary of the licensee's gross sales of alcoholic beverages sold by the drink. Gross sales shall include all credit sales, credit card sales, cash equivalent sales, and shall be reported and taxes collected thereon shall be submitted to the city clerk to the same extent as required of cash sales. Each licensee shall be allowed a deduction equal to that rate authorized for deductions from state tax under part V of the Georgia Retailer's and Consumer's Sales and Use Tax Act, O.C.G.A. § 48-8-50, as now written or hereafter amended provided that the tax is not delinquent at the time of payment. It shall be the duty of every such licensee required to make a report and pay any tax levied pursuant to this article, to keep and preserve suitable records of the sales taxable pursuant to this article, and such other books or accounts as may be necessary to determine the amount of tax due. It shall be the duty of every licensee to keep and preserve such records for a period of three years.

(b) Excise taxes received by the city after the 20th day of the month shall be charged a 20 percent penalty.

(c) If the mayor and council deems it necessary to conduct an audit of the records and books of the licensee, the city will notify the licensee in writing of the date, time and place of the audit.

(d) If any licensee fails to make a return, the director or his designee shall make an estimate of the amount of the gross receipts of the license, or as the case may be, the amount of the total sales of the defaulting licensee subject to the tax. The estimate shall be made for the period in respect to which the licensee failed to make the return and shall be based upon any information available to the director. Written notice shall be provided to the licensee. The amount of the determination shall bear interest at the rate of 1.5 percent per month, or fraction thereof, from the 20th day of the month following the monthly period for which the amount or any portion thereof would have been returned until the date of payment.

(e) At any time within three years after any tax or any amount of tax required to be collected becomes due and payable, and at any time within three years after the delinquency of any tax or any amount of tax required to be collected, the city may bring an action in the courts of this state, any other state or of the United States to collect the amount delinquent, together with penalties and interest, court fees, filing fees, attorney's fees, and other legal fees incident thereto. Whenever the amount of any tax, penalty or interest has been paid more than once, or has been erroneously or illegally collected or received by the city under this article, it may be offset against any future liability for the tax. If the licensee determines that he has overpaid or paid more than once, which fact has not been determined by the director, he will have three years from the date of payment to file claim in writing, stating the specific ground upon which his claim is founded. The claim shall be audited. If the claim is approved by the city administrator, the excess amount paid the city may be credited on any amounts then due and payable from the licensee, or may be refunded to the licensee if the licensee is no longer operating a licensed premises in the city.

(f) The director shall administer and enforce the provisions of this section for the collection of the tax imposed by this section. Every licensee for the sale of alcoholic beverages by the drink in the city shall keep such records, receipts, invoices and other pertinent papers in such form as the director may require. The director or any person authorized in writing by the director may examine the books, papers, records, financial reports, equipment and other facilities of any licensee liable for the tax in order to verify the accuracy of any

return made, or if no return is made by the licensee, to ascertain and determine the amount required to be paid. In the administration of the provision of this section, the director may require the filing of the reports by any person or class of persons having in such person's possession or custody information relating to purchases which are subject to the tax. The report shall be filed with the director and shall set forth the purchase price for each purchase, the date of purchase, and such other information as the director may require.

(g) Any person violating any of the provisions of this section shall be deemed guilty of an offense and upon conviction thereof shall be punished by a fine and/or imprisonment. Each such person shall be guilty of a separate offense for each day during any portion of which any violation of any provision of this section is committed, continued or permitted by such person and shall be punished accordingly. Any licensee or any other person who fails to furnish any return required to be made, or fails or refuses to furnish a supplemental return or other data required by the director or his designee, or who renders a false or fraudulent return shall be deemed guilty of an offense and upon conviction thereof shall be punished as aforesaid.

(Ord. of 3-19-2013(1), § 29)

Sec. 4-107. Excise tax on wholesalers.

No retail licensee shall purchase alcoholic beverages from any person other than a wholesaler licensed under this chapter. No wholesaler shall sell any alcoholic beverage to anyone other than a retailer licensed under this chapter. All wholesale dealers engaged in the wholesale distributions of alcoholic beverages to retail package outlets in this city shall pay to the city administrator an excise tax of $0.22 per liter of wine for each liter of wine sold to retail package licensees and a proportionate tax at the same rate on all fractional parts of a liter. Further, all wholesale dealers will pay to the city an excise tax for malted beverages sold to retail package outlets in this city equal to $0.05 per 12 ounces and a proportionate tax at the same rate on all fractional parts of 12 ounces. Further, the wholesale dealers will pay to the city an excise tax on tap or draught beer in the sum of $6.00 for each container sold containing not more than 15½ gallons and a like rate for fractional parts where the draught beer is sold in or from a barrel or bulk container. Further, all wholesale dealers will pay to the city an excise tax of $0.22 per liter for all distilled spirits, except for fortified wine, sold to a licensee authorized to sell distilled spirits by the package and a proportionate tax at the same rate on all fractional parts of a liter. Payment of this excise tax shall be made before the tenth day of each month for all sales made during the previous month.

(Ord. of 3-19-2013(1), § 30)

Secs. 4-108—4-130. Reserved.