

House Bill 224

By: Representatives Stuckey of the 67th, Graves of the 125th, Reichert of the 126th, Epps of the 131st, Jennings of the 63rd and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 3 of the Official Code of Georgia Annotated, relating to alcoholic beverages,
2 so as to redefine the term "malt beverage"; to provide for legislative findings and declaration;
3 to provide for the amount of excise tax to be levied on strong malt beverages; to provide for
4 related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Title 3 of the Official Code of Georgia Annotated, relating to alcoholic beverages, is
8 amended by striking paragraph (13) of Code Section 3-1-2, relating to definitions, and
9 inserting in lieu thereof a new paragraph (13) to read as follows:

10 "(13) 'Malt beverage' means a standard malt beverage or a strong malt beverage defined
11 as follows:

12 (A) 'Standard malt beverage' means any alcoholic beverage obtained by the
13 fermentation of any infusion or decoction of barley, malt, hops, or any other similar
14 product, or any combination of such products in water, containing not more than 6
15 percent alcohol by volume ~~and including ale, porter, brown, stout, lager beer, small~~
16 ~~beer, and strong beer.~~ The term does not include sake, known as Japanese rice wine.

17 (B) 'Strong malt beverage' means any alcoholic beverage containing not more than 14
18 percent alcohol by volume for Belgian strong ale, French strong ale, English strong ale,
19 Scottish strong ale, imperial stout, bock, and barley wine beer. The term does not
20 include sake, known as Japanese rice wine."

21 **SECTION 2.**

22 The General Assembly finds, determines, and declares it necessary and in the best interest
23 of Georgia citizens to limit the boundaries of the definition of malt beverages and to create

1 a separate state excise tax category for strong malt beverages sold in the state by creating a
 2 separate and distinct excise tax category for strong malt beverages.

3 **SECTION 3.**

4 Said title is further amended by striking Code Section 3-5-60, relating to the levy and the
 5 amount of taxes on malt beverages, and inserting in lieu thereof the following:

6 "3-5-60.

7 There is levied and imposed on the first sale, use, or possession within this state of malt
 8 beverages the following taxes:

9 (1) Where standard malt beverages are sold in or from a barrel or bulk container, such
 10 malt beverages being commonly known as tap or draft beer, an excise tax of \$10.00
 11 on each container sold containing not more than 31 gallons and a proportionate tax at
 12 the same rate on all fractional parts of 31 gallons;

13 (2) Where standard malt beverages are sold in bottles, cans, or other containers,
 14 except barrel or bulk containers, an excise tax of 4 1/2¢ per 12 ounces and a
 15 proportionate tax at the same rate on all fractional parts of 12 ounces; ~~and~~

16 (3) Where strong malt beverages are sold in bottles, cans, or other containers, except
 17 barrel or bulk containers, an excise tax of 9¢ per 12 ounces and a proportionate tax at
 18 the same rate on all fractional parts of 12 ounces; and

19 ~~(3)~~(4) A tax on all such beverages in excess of 576 ounces or two standard cases of 12
 20 ounce size or the equivalent thereof or one 7.75 gallon keg or barrel of such beverages
 21 at the same rates of taxation as imposed in this part for other such beverages and on
 22 which the taxes are not otherwise imposed by either paragraph (1), ~~or (2), or (3)~~ of this
 23 Code section."

24 **SECTION 4.**

25 All laws and parts of laws in conflict with this Act are repealed.