

House Bill 1394

By: Representatives Stanley of the 50th, Stanley of the 49th, Holmes of the 53rd, Dean of the 48th, Reed of the 52nd and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 3 of Article 5 of Chapter 4 of Title 3 of the Official Code of Georgia
2 Annotated, relating to local excise taxes regarding sales by the drink, so as to authorize such
3 taxes with respect to sales by the drink of wine or fermented beverages in municipalities; to
4 provide an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Part 3 of Article 5 of Chapter 4 of Title 3 of the Official Code of Georgia Annotated, relating
8 to local excise taxes regarding sales by the drink, is amended by striking Code Section
9 3-4-130, relating to imposition of certain excise taxes by municipalities, and inserting in its
10 place a new Code Section 3-4-130 to read as follows:

11 "3-4-130.

12 (a) The governing authority of each municipality in which the sale of distilled spirits by
13 the drink is permitted may impose, levy, and collect an excise tax upon the sale of the
14 beverages, which tax shall not exceed 3 percent of the charge to the public for the
15 beverages.

16 (b) The tax provided for under this ~~This~~ Code section shall ~~not~~ also apply to the sale by
17 the drink of wine and also of fermented beverages made in whole or in part from malt or
18 any similar fermented beverage."

19 style="text-align:center">**SECTION 2.**

20 This Act shall become effective upon its approval by the Governor or upon its becoming law
21 without such approval.

22 style="text-align:center">**SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.