

House Bill 1488

By: Representatives Bruce of the 64th, Stephens of the 164th, Ashe of the 56th, Powell of the 171st, Abrams of the 84th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 4 of Title 3 of the Official Code of Georgia Annotated, relating to distilled
2 spirits, so as to provide local jurisdictions the option of assessing an excise tax of up to 33¢
3 per liter on distilled spirits, malt beverages, and wine; to provide that such increased
4 assessment include both the wholesale of such beverages and the sale of such beverages by
5 the serving; to provide for related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 4 of Title 3 of the Official Code of Georgia Annotated, relating to distilled spirits,
9 is amended by revising Code Section 3-4-80, relating to the levy of tax on sale of distilled
10 spirits by the package, as follows:

11 "3-4-80.

12 (a) The governing authority of each municipality or county where the sale of distilled
13 spirits by the package is permitted by Article 3 of this chapter may at its discretion levy an
14 excise tax on the sale of distilled spirits by the package at either the wholesale or retail
15 level, which tax shall not exceed ~~22¢~~ 33¢ per liter of distilled spirits, excluding fortified
16 wine, and a proportionate tax at the same rate on all fractional parts of a liter.

17 (b) The rate of taxation, the manner of its imposition, payment, and collection, and all
18 other procedures related to the tax authorized by subsection (a) of this Code section shall
19 be as provided for by each county or municipality electing to exercise the power conferred
20 by subsection (a) of this Code section.

21 (c) No county excise tax shall be imposed, levied, or collected in any portion of a county
22 in which a municipality within the county is imposing the same tax on distilled spirits sold
23 by the package."

24 **SECTION 2.**

25 Said chapter is further amended by revising Code Section 3-4-130, relating to the imposition
26 of tax by municipalities, as follows:

27 "3-4-130.

28 (a) The governing authority of each municipality in which the sale of distilled spirits, wine,
29 fermented beverages made in whole or in part from malt, or any similar fermented
30 beverages by the drink is permitted may impose, levy, and collect an excise tax upon the
31 sale of the beverages, which tax shall not exceed ~~3~~ 5 percent of the charge to the public for
32 the beverages.

33 ~~(b) This Code section shall not apply to the sale of fermented beverages made in whole or~~
34 ~~in part from malt or any similar fermented beverage."~~

35 **SECTION 3.**

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