

ORDINANCE 95-2
CITY OF SKY VALLEY, GA.

AN ORDINANCE TO TAX THE SALE OF CERTAIN ALCOHOLIC BEVERAGES SOLD BY THE DRINK AND SOLD IN PACKAGES AT RETAIL.

BE IT ORDAINED by the Mayor and Council of the City of Sky Valley that in accordance with the laws of the State of Georgia and by the authority vested in the Mayor and Council of the City of Sky Valley contained in Section 1.12, Subparagraph 16 of its Charter, there is hereby established as follows:

SECTION I. An annual license fee for the sale of intoxicating liquors in said City as follows:

Intoxicating Liquors, on premises consumption - \$125.00
Intoxicating Liquors, wholesale dealers - \$600.00
Intoxicating liquors, retail package - \$600.00
Beer/Wine - on premises consumption - \$35.00
Beer/Wine - Wholesale dealers - \$125.00
Beer/Wine - retail package - \$125.00

SECTION II. There is hereby levied and imposed, in addition to all other taxes now imposed by law, a tax on the retail sale of distilled spirits and alcoholic beverages, excise tax to be collected by the City of Sky Valley computed at the rate of twenty five cents (\$.25) per wine gallon, which is to be paid to the governing authority on all liquor sold, displayed or stored in the City of Sky Valley. Said tax shall be paid to the governing authority by the wholesale distributor on all liquor sold to retailers in the City of Sky Valley as follows:

Each wholesale distributor selling, shipping or in any way delivering liquor to any retailer shall collect the excise tax at the time of deliveries to each retailer. The twenty five (\$.25) per wine gallon shall be prorated on packages containing quantities greater than or lesser than on e gallon. In the event metric measurements are authorized by law or regulation, the container sizes to which this tax shall apply shall mean such sizes or the nearest metric equivalent measure approved by the Federal Alcohol Administration of the United States Treasury Department, any successor agency thereto, or any other agency of the United States Government having jurisdiction for such approval.

SECTION III. It shall be unlawful and a violation of this Ordinance for any wholesale distributor to sell, ship or deliver in any manner any liquor to a retailer without having collected said tax. It shall be unlawful and a violation of this Ordinance for any retailer to possess, own, hold, store, display or sell any liquor on which such tax has not been paid.

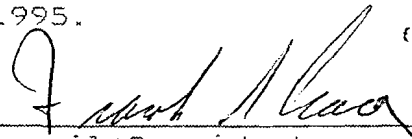
SECTION IV. Each wholesaler shall pay to the governing authority

*Mended -
See 01-08*

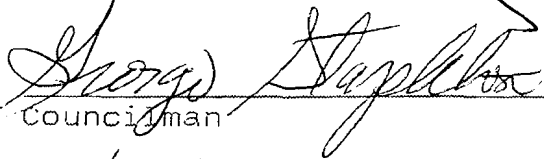
of the City of Sky Valley all taxes collected by it during each calendar month on or before the 15th day of the next succeeding calendar month. Each wholesaler shall receive, and may deduct from taxes collected and due to the City of Sky Valley, three per cent (3%) of the amount of taxes as reimbursement for the collection and remittance of said taxes. All such remittances must be accompanied by a statement showing the date, product identification and quantity of all liquors sold which are subject to this tax, and a computation of the applicable tax from which such payment was derived.

SECTION V. - No retail or wholesale liquor license issued under this Ordinance shall be transferable or assignable to any person or other location, and in the event that a licensed business is sold or closed, it shall be the duty of the licensee to immediately surrender his license to the governing authority.

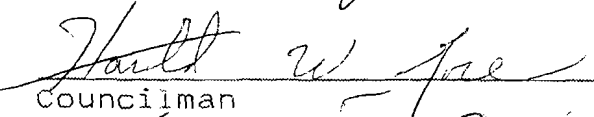
THIS ORDINANCE read, approved and adopted unanimously by the Mayor and Council of the City of Sky Valley at its regular meeting held on the 9th day of January, 1995.



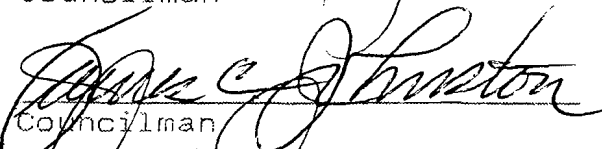
Council President



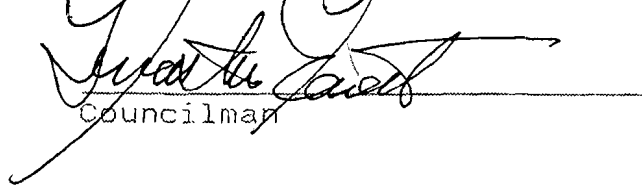
Councilman



Councilman

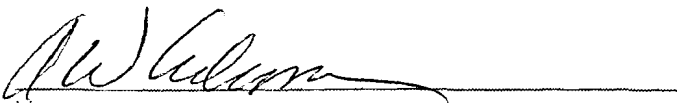


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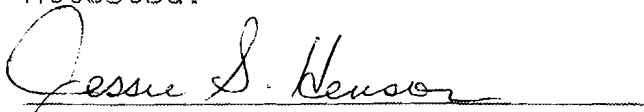
Councilman

Approved:



Mayor

Attested:



City Clerk