



ALCOHOLIC BEVERAGE WHOLESALE EXCISE TAX RETURN

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Excise taxes levied by the City of Johns Creek (City) on the sale at the wholesale level of alcoholic beverages, including distilled spirits, wine and malt beverages, shall be collected by all wholesaler dealers selling alcoholic beverages to persons holding retail licenses for sale of the same in the City.

Excise taxes collected are due to the Revenue Division of the City on or before the 10th day of the month following the month in which the alcoholic beverages are sold or disposed of by the wholesale dealer within the City. Failure to pay the excise tax by the due date will result in the imposition of penalty and interest.

All checks, money orders or cashier's checks shall be made payable to the *City of Johns Creek* and mailed with the completed return and supporting documentation by the due date to the following address:

City of Johns Creek Revenue
10700 Abbotts Bridge Rd, Suite 190
Johns Creek, GA 30097

The supporting documentation to accompany the payment and completed return shall consist of a report showing the total sales, by volume and price, of each type of distilled spirit, wine and malt beverage and disclosing for the preceding calendar month the exact quantities of alcoholic beverages, by size and type of container, constituting a beginning and ending inventory for the month, sold to every person holding a retail license for the sale of alcoholic beverages in the City of Johns Creek.

Specific Tax Levies:

1. Distilled Spirits

An excise tax is levied on the sale at the wholesale level of distilled spirits by the package at the rate of \$0.22 per liter of distilled spirits, excluding fortified wines and a proportionate tax at this rate on all fractional parts of a liter.

2. Wine

An excise tax is levied on the first sale or use of wine by the package at the wholesale level at the rate of \$0.22 per liter, and a proportionate tax at this rate on all fractional parts of a liter.

3. Malt Beverages

An excise tax is levied on the first sale and use of malt beverages at the wholesale level at the rate of \$0.05 per 12 ounces or proportionate part thereof so as to graduate said amount on smaller containers, and an excise tax on draft beer of \$6.00 per container of not more than 15 ½ gallon size or proportionate part thereof within a bulk container commonly used for tap or draft beer. Wholesale dealers of malt beverages are not required to complete this return, but must provide a report with payment of the excise tax as required by State law.

For inquiries, contact the Revenue Division by phone at (678) 512-3242 or by email at revenue@johnscreekga.gov.

CITY OF JOHNS CREEK ALCOHOLIC BEVERAGE WHOLESALE EXCISE TAX RETURN			
CONTROL NUMBER	PERIOD	DUE DATE	BUSINESS NAME
MAILING ADDRESS		PHONE NUMBER	PRINT NAME OF INDIVIDUAL
SIGNATURE _____ TITLE _____ DATE _____ <i>I hereby certify, under penalty of perjury, that statements made herein are to the best of my knowledge true & correct.</i>			
1. Distilled Spirits		2. Wine	
a. Liters Sold in City		a. Liters Sold in City	
b. Tax Rate per Liter	\$ 0.22	b. Tax Rate per Liter	\$ 0.22
c. Tax Due on Distilled Spirits – 1a times 1b	\$	c. Tax Due on Wine – 2a times 2b	\$
3. Malt Beverages Tax Due – enter total tax due from wholesale dealer report			\$
4. Alcoholic Beverage Excise Tax Due for the Period – add lines 1c, 2c & 3			\$
5. Late Filing Fee If return is filed after due date		a. Penalty (15% of line 4)	\$
		b. Interest (1% of line 4 per month, or fraction thereof)	\$
6. Total Due & Payable – add lines 4, 5a & 5b			\$

STAFF USE: REVENUE: Initials: _____ Amount Due: _____ Amount Paid: _____
Balance Due: _____ Receipt #: _____ Date Received: _____