



SANDY SPRINGS

GEORGIA

ALCOHOLIC BEVERAGE WHOLESALE EXCISE TAX RETURN

Business Number: _____ **Month of:** _____
Business Name: _____
Business Address: _____ **City Issuing License:** _____

The excise taxes imposed by this division shall be collected by all wholesalers selling alcoholic beverages to persons holding retail licenses for sale to the same, in the City of Sandy Springs. Said excise taxes shall be collected by the wholesalers at the time of the wholesale sale of such beverages. It shall be the duty of each wholesaler to remit the proceeds so collected, on or before the 15th day of each month, for the preceding calendar month.

This remittance shall be accompanied by a statement under oath from a responsible person employed by the wholesaler showing the total sales of each type of wine and alcoholic beverage, by volume and price, disclosing for the preceding calendar month exact quantities of wine and 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 wine and alcoholic beverages in the City of Sandy Springs. **Failure to file such a statement, or to remit the tax collected on or before the 15th day of each month, shall be grounds for suspension or revocation of the license provided for by this chapter. Failure to pay by the due date will subject the licensee to the penalty and interest on the tax due.**

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

The excise tax levied on the first sale or use of wine by the package is hereby set at \$0.22 per liter, and a proportionate tax at like rates on all fractional parts of a liter.

This return is subject to audit:

- 1. Liters sold of distilled spirits: X \$0.22 per liter tax = \$ _____
(excluding fortified wines)
- 2. Penalty (add 5% of line 1 for each month or fraction thereof, not to exceed 25% if submitted after the 15th of the month):..... +\$ _____
- 3. Total Amount Due:..... \$ _____

I DECLARE UNDER PENALTIES PRESCRIBED THAT THE INFORMATION PROVIDED IN THIS RETURN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Printed Name _____ Date _____

Signed _____ Title _____

Contact Phone _____ Fax _____

Please return this form with remittance to:

**City of Sandy Springs
ATTN: Business Occupation and Excise Tax Division
1 Galambos Way
Sandy Springs, GA 30328**