

STATE OF GEORGIA

COUNTY OF CANDLER

**AMENDMENT TO CANDLER COUNTY ALCOHOLIC
BEVERAGE ORDINANCE TO INCLUDE
EXCISE TAX ON MIXED DRINKS**

WHEREAS on Sept 7, 2021, the Candler County Board of Commissioners adopted a resolution to revise those parts of the Code of Ordinances of Candler County, Georgia, consisting of the Candler County Alcoholic Beverage Ordinance.

IT IS NOW THEREFORE ORDAINED AS FOLLOWS:

Article VIII is hereby amended to include the following:

“Sec. 6-218. Excise Tax on Mixed Drinks. Tax imposed in accordance with O.C.G.A. § 3-4-131.


- (a) There is imposed by the county an excise of tax on the sale of mixed drinks in the county in the amount of three (3) percent of the purchase price of the mixed drinks to consumer. A record of each sale will be made in writing and maintained for inspection by any authorized agent of the county.
- (b) Every consumption on-the-premises licensee shall collect the tax imposed by this article from purchases of mixed drinks. The licensee shall furnish such information as may be required by the Candler County Commission to facilitate the collection of the tax. In all cases where the purchase is by deferred payment or credit, the licensee becomes liable for the collection and payment of the tax at the time of delivery of the mixed drink to the purchaser.
- (c) Each licensee shall pay over the amount of taxes collected and coming due under this article in any calendar month to the county no later than the 20th day of the following calendar month.

- (d) On or before the 20 day of each, a return shall be filed with the Candler County Commission for the preceding month by each licensee liable for the payment of tax under this article. Returns shall be in such form as the Candler County Commission may specify and shall show the licensee's gross receipts from the sale of mixed drinks and the amount of taxes collected or coming due thereon.

This amendment reflects only a change include the Excise Tax on Mixed Drinks section, and in no way impacts any other portion of said ordinance, and all remaining portions of said ordinance shall remain in full force and effect.”

BOARD OF COMMISSIONERS OF CANDLER COUNTY

By: 
Glyn Thrift, Chairman

Attest: 
Kellie Lank, Clerk

