

House Bill 378

By: Representative Richardson of the 26th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 3 of the Official Code of Georgia Annotated, relating to alcoholic beverages,
2 so as to change certain provisions regarding the levy and amount of state excise tax with
3 respect to distilled spirits, malt beverages, and wines; to provide an effective date; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Title 3 of the Official Code of Georgia Annotated, relating to alcoholic beverages, is
8 amended by striking Code Section 3-4-60, relating to the levy and amount of state excise tax
9 regarding distilled spirits, and inserting in its place a new Code Section 3-4-60 to read as
10 follows:

11 "3-4-60.

12 The following state taxes are levied and imposed:

13 (1) There shall be imposed upon the first sale, use, or final delivery within this state of
14 all distilled spirits an excise tax in the amount of ~~50¢~~ 75¢ per liter and, upon the first sale,
15 use, or final delivery within this state of all alcohol, an excise tax in the amount of ~~70¢~~
16 \$1.05 per liter, and a proportionate tax at the same rate on all fractional parts of a liter;

17 (2) There shall be imposed upon the importation for use, consumption, or final delivery
18 into this state of all distilled spirits an import tax in the amount of ~~50¢~~ 75¢ per liter and,
19 upon the importation for use, consumption, or final delivery into this state of all alcohol,
20 an import tax in the amount of ~~70¢~~ \$1.05 per liter, and a proportionate tax at the same rate
21 on all fractional parts of a liter; and

22 (3) All alcohol spirits manufactured within this state for sale within this state shall be
23 made from Georgia grown products."

SECTION 2.

Said title is further amended by striking Code Section 3-5-60, relating to the levy and amount of state excise tax regarding malt beverages, and inserting in its place a new Code Section 3-5-60 to read as follows:

"3-5-60.

There is levied and imposed on the first sale, use, or possession within this state of malt beverages the following taxes:

(1) Where malt beverages are sold in or from a barrel or bulk container, such malt beverages being commonly known as tap or draft beer, an excise tax of ~~\$10.00~~ \$15.00 on each container sold containing not more than 31 gallons and a proportionate tax at the same rate on all fractional parts of 31 gallons;

(2) Where malt beverages are sold in bottles, cans, or other containers, except barrel or bulk containers, an excise tax of ~~4 1/2¢~~ 6 3/4¢ per 12 ounces and a proportionate tax at the same rate on all fractional parts of 12 ounces; and

(3) A tax on all such beverages in excess of 576 ounces or two standard cases of 12 ounce size or the equivalent thereof or one 7.75 gallon keg or barrel of such beverages at the same rates of taxation as imposed in this part for other such beverages and on which the taxes are not otherwise imposed by either paragraph (1) or (2) of this Code section."

SECTION 3.

Said title is further amended by striking Code Section 3-6-50, relating to the levy and amount of state excise tax regarding wines, and inserting in its place a new Code Section 3-6-50 to read as follows:

"3-6-50.

(a) There shall be levied and imposed on the first sale, use, or final delivery within this state of all table wines an excise tax in the amount of ~~11¢~~ 16 1/2¢ per liter and a proportionate tax at the same rate on all fractional parts of a liter.

(b) There shall be imposed upon the importation for use, consumption, or final delivery into this state of all table wines an import tax in the amount of ~~29¢~~ 43 1/2¢ per liter and a proportionate tax at the same rate on all fractional parts of a liter.

(c) There shall be levied and imposed upon the first sale, use, or final delivery within this state of all dessert wines an excise tax in the amount of ~~27¢~~ 40 1/2¢ per liter and a proportionate tax at the same rate on all fractional parts of a liter.

(d) There shall be levied and imposed upon the importation for use, consumption, or final delivery into this state of all dessert wines an import tax in the amount of ~~40¢~~ 60¢ per liter and a proportionate tax at the same rate on all fractional parts of a liter."

1 **SECTION 4.**

2 This Act shall become effective upon its approval by the Governor or upon its becoming law
3 without such approval.

4 **SECTION 5.**

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