

AN ORDINANCE TO AMEND CHAPTER 3 OF THE CODE OF ORDINANCES
FOR PEACHTREE CITY TO PROVIDE FOR TAXATION OF BEVERAGES
BY THE DRINK, TO PROVIDE DEFINITIONS, TO PROVIDE FOR
ADMINISTRATION AND ENFORCEMENT AND FOR OTHER PURPOSES

BE IT ORDAINED by the Mayor and City Council of Peachtree City, Georgia and it is hereby ordained by authority of the same that Chapter 3 of the code of ordinances be amended to add the following provisions:

ARTICLE V. TAXATION OF BEVERAGES BY THE DRINK

Section 3-80 Definitions. As used in this Article, the following terms shall have the meanings ascribed to them:

- (a) City. Peachtree City, Georgia.
- (b) Purchaser. Any person who orders and gives present or future consideration for any alcoholic beverages by the drink.
- (c) Drink. Any alcoholic beverage served for consumption on the premises which may or may not be dilluted by any other liquid.
- (d) Purchase Price. The consideration received for the sale of alcoholic beverages by the drink valued in money, whether received in cash or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also the amount for which credit is allowed by the Licensee to the Purchaser, without any deduction therefrom whatsoever.
- (e) Agent. The license representative.
- (f) Tax. The tax imposed by this Article.
- (g) Monthly Period. The calendar months of any year.

Section 3-81 Tax Levied.

There is hereby imposed and there shall be paid a tax of 3% (three per cent) of the purchase price of every sale of an alcoholic beverage (but not including malt beverages, fermented wines or fortified wines) purchased by the drink in Peachtree City.

Section 3-82 Collection of Tax; Information to City.

Every Licensee or his agent is hereby authorized and directed to collect the tax herein imposed from Purchasers of alcoholic beverages (but not including malt beverages, fermented wines or fortified wines) by the drink sold within his licensed premises. Such Licensee or his agent shall furnish such information as may be requested by Peachtree City to facilitate the collection of this tax.

Section 3-83 Payment of Tax by Licensee; Collection Fee.

(a) Due date of taxes. All taxes collected by any Licensee or agent hereunder shall be due and payable to Peachtree City on or before the 20th day of every month next succeeding each respective monthly period as set forth herein.

(b) Return; time of filing; persons required to file; execution. On or before the 20th day of the month following each monthly period, a return for the preceding monthly period shall be filed with the City Clerk of Peachtree City in such form as Peachtree City may prescribe by every Licensee or agent liable for the payment of tax hereunder.

(c) Delivery of return and remittance. The person required to file the return shall deliver the return, together with the remittance of the net amount of tax due to the City Clerk, City Hall, Peachtree City, Georgia 30269.

(d) Collection Fee allowed Licensees or Agents. Licensees or Agents collecting the tax shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting and paying the amount due, if said amount is not delinquent at the time of payment. The rate of deduction shall be the same rate authorized for deductions from state tax under the Georgia Retailers' and Consumers' Sales and Use Tax Act, approved February 20, 1951 (Ga Laws, P. 360), as now or hereafter amended.

Section 3-84 Deficiency Determinations.

(a) Recomputation of tax; authority to make; basis of recomputation. If the City Clerk of Peachtree City is not satisfied with the return or returns of the tax or the amount of the tax required to be paid to Peachtree City by any person, the City Clerk may compute and determine the amount required to be paid upon the basis of any information within his possession or that may come into his possession. One or more than one deficiency determinations may be made of the amount due for one or more than one monthly period.

(b) Interest on deficiency. The amount of the determination, exclusive of penalties, shall bear interest at the rate of three-fourths (0.75) of one percent per month, or fraction thereof from the twentieth day after the close of the monthly period for which the amount or any portion thereof should have been returned, until the date of payment.

(c) Offsetting of overpayments. In making a determination the City Clerk may offset overpayments; for a period or periods, against underpayments, for another period or periods, against penalties, and against the interest on underpayments. The interest on overpayments shall be computed in the manner set forth in Section 3-85(c) hereof.

(d) Penalty; negligence or disregard of rules and regulations. If any part of the deficiency for which a deficiency determination has been made is due to gross negligence or disregard of rules and regulations, a penalty of fifteen (15) per cent of the amount of such deficiency shall be added thereto.

(e) Penalty for fraud or intent to evade. If any part of the deficiency for which a deficiency determination has been made is due to fraud or an intent to evade any provision of this article or other authorized rules and regulations, a penalty of twenty-five (25) per cent of the deficiency shall be added thereto, in addition to the fifteen (15) per cent penalty provided in subsection (d) hereof.

(f) Notice of city clerk's determination; service of. The city clerk, or his designated representative, shall give to the licensee written notice of his determination. The notice may be served personally or by mail; if by mail such service shall be addressed to the licensee at his address as it appears in the records of the city clerk, Peachtree City. In the case of service by mail of any notice required by this article, the service is complete at the time of deposit in the United States Post Office.

(g) Time within which notice of deficiency determination to be mailed. Except in the case of fraud, intent to evade this article or authorized rules or regulations, or failure to make a return, every notice of a deficiency determination shall be mailed within three (3) years after the twentieth day of the calendar month following the monthly period for which the amount is proposed to be determined, or within three (3) years after the return is filed, whichever period should last expire.

Section 3-85 Determination if no return made.

(a) Estimate of gross receipts. If any licensee fails to make a return, the city clerk shall make an estimate of the amount of the gross receipts of the licensee, or as the case may be, of the amount of the total sales in Peachtree City which are subject to the tax. The estimate shall be made for the period or periods in respect to which the licensee failed to make the return and shall be based upon any information which is or may come into the possession of the city clerk. Upon the basis of this estimate, the city clerk shall compute and determine the amount required to be paid to Peachtree City, adding to the sum thus determined a penalty equal to fifteen (15) per cent thereof. One or more determinations may be made for one or for more than one period.

(b) Manner of computation; offsets; interest. In making a determination, the city clerk may offset overpayments for a period or periods against the interest, penalties or underpayments. The interest on underpayments shall be computed in the manner set forth in subsection (c) hereof.

(c) Interest on amount found due. The amount of the determination, exclusive of penalties, shall bear interest at the rate of three-fourths of one (0.75) per cent per month, or fraction thereof, from the twentieth day of the month following the monthly period, for which the amount or any portion thereof should have been returned, until the date of payment.

(d) Payment for fraud or intent to evade. If the failure of any person to file a return is due to fraud or an intent to evade

this article or rules and regulations, a penalty of twenty-five (25) per cent of the amount required to be paid by the person, exclusive of penalties, shall be added thereto in addition to the fifteen (15) per cent penalty provided in section 7 hereof.

(e) Giving of notice; manner of service. Promptly after making his determination, the city clerk shall give to the person written notice to be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

Section 3-86 Penalties and interest for failure to pay tax.

Any person who fails to pay the tax herein imposed to Peachtree City or fails to pay any amount of such tax required to be collected and paid to Peachtree City within the time required, shall pay a penalty in the amount of fifteen (15) per cent of the tax plus interest on the unpaid tax or any portion thereof as set forth in Section 3-85(c) hereof.

Section 3-87 Administration; enforcement; rules; records; confidentiality of reports.

(a) Authority of the city clerk. The city clerk shall administer and enforce the provisions of this article for the levy and collection of the tax imposed by this ordinance.

(b) Rules and regulations. The city clerk shall have the power and authority to make and publish reasonable rules and regulations not inconsistent with this article or other laws of Peachtree City and the State of Georgia, or the constitution of this state or the United States for the administration and enforcement of the provisions of this article and the collection of the taxes hereunder.

(c) Records required from licensee; form. Every licensee for the sale of alcoholic beverages by the drink in Peachtree City shall keep such records, receipts, invoices and other pertinent papers in such form as the city clerk may require.

(d) Examination of records; audits. The city clerk or any person authorized in writing by Peachtree City may examine the books, papers, records, financial reports, equipment and other facilities of any licensee liable for the tax, in order to verify the accuracy of any return made, or if no return is made by the licensee, to ascertain and determine the amount required to be paid.

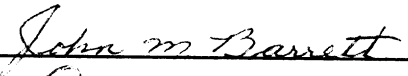
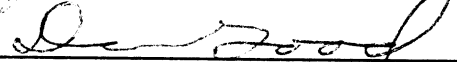
(e) Authority to require reports; contents. In the administration of the provisions of this article, the city clerk may require the filing of reports by any person or class of persons having in such person's or persons' possession or custody information relating to the sales of alcoholic beverages which are subject to the tax. The reports shall be filed with the city clerk and shall set forth the price charged for each sale, the date or dates of such sales, and such other information as the city clerk may require.

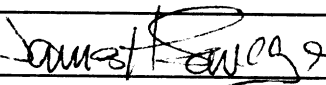
Section 3-88 Penalties. Any person found guilty of violating any of the provisions of this article shall be deemed guilty of a misdemeanor offense and upon conviction thereof in the city court of Peachtree City shall be punished as provided in Section 1-8 of this code. Each such person shall be guilty of a separate offense for each and every day during any portion of which any violation of any provision of this ordinance is committed, continued, or permitted by such person, and shall be punished accordingly.


All ordinances in conflict with this ordinance are hereby repealed in their entirety.

Done, ratified and passed this 5th day of December, 1985. Effective date January 1, 1986.


Mayor



 Attest
City Clerk