

**AN ORDINANCE LEVYING AN EXCISE TAX FOR THE WHOLESALE OF  
ALCOHOLIC BEVERAGES IN THE CITY OF STONECREST, GEORGIA**

**WHEREAS**, the Georgia Alcoholic Beverage Code (O.C.G.A. § 3-1-1 et al.) regulates state-wide alcoholic beverage related activities in the State of Georgia;

**WHEREAS**, Pursuant to subsection 38 of Section 1.03 of the Charter of the City of Stonecrest, Georgia, the City of Stonecrest (the "City") is vested with the power to levy and collect taxes and fees as allowed by law;

**WHEREAS**, Pursuant to O.C.G.A. §§ 3-4-80, 3-6-60, and Section 4.6.1. of the Code of Ordinances of the City of Stonecrest, Georgia, the City Council may, at its discretion, levy an excise tax upon all alcoholic beverages purchased from wholesalers by holders of retail package license and/or a consumption-on-the-premises license; and

**WHEREAS**, the Mayor and City Council find it desirable and in the interest of the City to adopt an ordinance levying an excise tax on the wholesale of alcoholic beverages.

**SECTION I.**

**NOW THEREFORE BE IT ORDAINED** by the Mayor and Council of the City of Stonecrest that the City imposes an excise tax on the wholesale of alcoholic beverages to persons holding a retail package license and/or a consumption-on-the-premises license at the following rates:

- a) Distilled spirits, excluding fortified wines, are hereby taxed at a rate of 22 cents per liter and a proportionate tax at the same rate on all fractional parts of a liter;
- b) Wines by the package, are hereby taxed at a rate of 22 cents per liter and a proportionate tax at the same rate on all fractional parts of a liter;
- c) Malt beverages, commonly known as tap or draft beer, sold in or from a barrel or bulk container, are hereby taxed at a rate of \$6.00 on each container sold containing not more than 15 1/2 gallons and a proportionate tax at the same rate on all fractional parts of 15 1/2 gallons; and
- d) Malt beverages sold in bottles, cans, or other containers, except barrel or bulk containers, are hereby taxed at a rate of 5 cent(s) per 12 ounces and a proportionate tax at the same rate on all fractional parts of 12 ounces.

**SECTION II.**

This Amendment shall be codified in a manner consistent with the laws of the State of Georgia and the City.

**SECTION III.**

(a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Amendment are or were, upon their enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Amendment is severable from every other section, paragraph, sentence, clause or phrase of this Amendment. It is hereby further declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Amendment is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Amendment.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Amendment shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Amendment and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and sections of the Amendment shall remain valid, constitutional, enforceable, and of full force and effect.

**SECTION IV.**

All ordinances and parts of ordinances in conflict with this Amendment herewith are hereby expressly repealed.

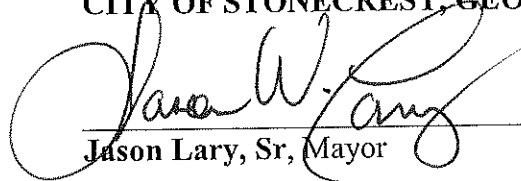
**SECTION V.**

The effective date of this Amendment shall be the date of adoption unless otherwise stated herein.

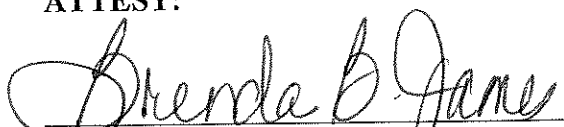
*[signatures on following page]*

ORDAINED this 16 day of October, 2017.

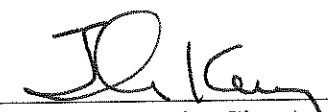
CITY OF STONECREST, GEORGIA

  
\_\_\_\_\_  
Jason Lary, Sr, Mayor

ATTEST:

  
\_\_\_\_\_  
Brenda James, Acting City Clerk  
*Interim*

APPROVED AS TO FORM BY:

  
\_\_\_\_\_  
Thompson Kurrie, City Attorney