

CITY OF ATLANTA DEPARTMENT OF FINANCE | OFFICE OF REVENUE | BUSINESS TAX DIVISION 55 TRINITY AVENUE, S.W. – SUITE 1350 ATLANTA, GEORGIA 30303

RESURCE TO A STREET

PHONE: (404) 330-6270 | WEB: WWW.ATL311.COM

Please review the Atlanta Code of Ordinances that governs malt beverage and wine/distilled spirits registrants to ensure monthly compliance.

• **Sec. 10-166.** - **Levy.** All wholesale dealers engaged in the city in the business of selling wine or distilled spirits, as defined under the laws of the state, there is imposed and levied upon all such wholesale dealers within the city a tax for the privilege of doing such business in the city, to be computed and collected as set forth in this section.

The amount of the tax imposed on such dealers shall be computed on the following basis:

- 1. Wholesale dealers in distilled spirits (fortified wine excluded), per liter\$ 0.22
- 2. Wholesale dealers in wine, per liter\$ 0.22

The special or excise tax imposed in this section upon such wholesale sales shall be paid by the wholesale dealers by the tenth (10^{th}) of each month based upon the volume in liters of liquor and wine sold during the previous month. For prompt payment on or before the tenth of each month, the wholesale dealer shall be entitled to receive and may deduct from such remittance two percent (2%) of the total tax for the preceding month.

• Sec. 10-151. - Levy; report of sales; payment of tax.

- (a) There is levied and imposed upon all wholesale dealers selling malt beverages within the city a specific excise tax in the amount of \$0.05 per 12 ounces or proportionately thereof so as to graduate the tax on bottles, cans and containers of various sizes, and a specific excise tax on tap or draft beer shall be in the amount of \$6.00 for each container of 15½ gallons or proportionately thereof so as to graduate the tax on containers of various sizes where the beverage is sold in or from a barrel or bulk container, such beverage being commonly known as tap or draft beer, of all malt beverages sold by each wholesale dealer within the corporate limits of the city, to be paid as provided in this section.
- (b) On or before the tenth (10th) day of each month, each wholesale dealer selling malt beverages within the city shall file a report on forms furnished by the city disclosing for the preceding calendar month the exact quantities of malt beverages, by size and type of container, constituting a beginning and ending inventory for the month, sold within the city. Each wholesale dealer shall remit to the city on the tenth day (10th) of the month next succeeding the calendar month in which the sales were made the amount of excise tax due in accordance with this subdivision.



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WHOLESALE DISTRIBUTOR REGISTRATION

This form is used to establish a City of Atlanta alcohol wholesale distributor business license as prescribed by the City of Atlanta Code of Ordinances.

Date of Application:	Date Business Commenced in Atlanta:		
Legal Business Name/DBA:			
Authorized Officer of Business:			
Owner/Partner Name:	Owner/Partner Name:		
Federal Tax I.D. Number:			
Business Address:			
Mailing Address:			
Email Address:		Phone:	
Business Type: () Sole Ownership	() Partnership	() Corporation () Other	
**************************************	**************************************		
I declare under penalty of making false obest of my knowledge and belief, it is a true			
	Title	Date	
**************	**********	*************	
Zoning Approved: ()	OFFICIAL USE ONLY	Zoning Denied: ()	
Conditions:		-	
		Zoning District:	
Approved By:	Date:	Account #:	