

RETAIL EXCISE TAX RETURN ON ALCOHOL BY THE DRINK

The Town of Gay (City) levies an excise tax upon the retail sale of beverages containing distilled spirits purchased by the drink in the City in the amount of 3% of the purchase price of each drink.

Excise taxes collected are due to the Clerk at City Hall on or before the 20th day of the month following the month in which the alcoholic beverages are sold by the retailer within the City. Failure to pay the excise tax by the due date will result in the imposition of penalty and interest.

All checks, money orders or cashier's checks shall be made payable to the *Town of Gay* and mailed with the completed return by the due date to the following address:

Town of Gay, Georgia
PO Box 257
Gay, Georgia 30218

Vendor Credit

Licensees collecting the tax shall be allowed 3% of the first \$3,000 of tax due and ½% of the amount more than \$3,000 as a vendor's credit and shall be reimbursed in the form of a deduction in submitting, reporting, and paying the amount due, if the amount due is not delinquent at the time of payment.

For inquiries, contact Clerk at City Hall by phone at (706) 538-6097 or by email at clerk@gayga.gov.

TOWN OF GAY, GA RETAIL EXCISE TAX RETURN ON ALCOHOL BY THE DRINK			
LICENSE NUMBER	PERIOD	DUE DATE	BUSINESS NAME
LOCATION ADDRESS		PHONE NUMBER	PRINT NAME OF INDIVIDUAL
SIGNATURE _____ TITLE _____ DATE _____			
<i>I hereby certify, under penalty of perjury, that statements made herein are to the best of my knowledge true & correct.</i>			
1. Gross Sales for the Month			
a. Food	\$	c. Malt Beverages	\$
b. Distilled Spirits (Liquor)	\$	d. Wine	\$
e. Total Gross Sales for the Month – Add lines 1a through 1d			\$
2.			
a. Brewery tap retail sales – number of kegs (15.5 gal) tapped _____ X \$6.00 =			\$
b. Wine retail sales – number of liters _____ x 0.22			\$
c. Distilled spirits retail sales – gross sales _____ x 3%			\$
d. Total gross retail sales add lines 2a through 2c			\$
4. Vendor's Credit			
If return is filed & paid on or before the due date		a. 3% of the first \$3,000 of tax due (line 2d)	\$
		b. ½% of the tax due (line 2d) in excess of \$3,000	\$
		c. Total Vendor Credit – line 4a plus 4b	\$
5. Late Filing Fee			
If return is filed after due date		a. Penalty (15% of line 2d)	\$
		b. Interest (1% of line 2d per month, or fraction thereof)	\$
		c. Total Penalty & Interest Due – line 5a plus 5b	\$
6. Total Due & Payable – line 2d minus 4c or plus 5c			\$

STAFF USE: REVENUE: Initials: _____ Amount Due: _____ Amount Paid: _____
Balance Due: _____ Receipt #: _____ Charge Adj Amt: _____