

RESOLUTION 2023-~~23~~¹⁰
 CITY OF HOSCHTON, GEORGIA
 ALCOHOLIC BEVERAGE TAX AND FEE SCHEDULE
 TO IMPLEMENT ORDINANCE O-2023-01

The following application fees and excise taxes are hereby assessed:

| Type of Application/Action (annual fee except as noted) | Fee (\$) |
|---|--|
| Change of managing agent | 100.00 |
| Change of registered agent | 25.00 |
| Transfer of approved license | 100.00 |
| Change in ownership or interest | 25.00 |
| Brewery (beer manufacturer) or brewpub license | 3,700.00 |
| Distilled spirits manufacturer (distillery) license | 3,700.00 |
| Distilled spirits (liquor): retail package sales license | 5,000.00 |
| Distilled spirits (liquor): consumption on premises license | 3,000.00 |
| Malt beverage (beer): retail package sales license | 1,000.00 |
| Malt beverage (beer): consumption on premises license | 1,000.00 |
| Wine: retail package sales license | 1,000.00 |
| Wine tasting license | 1,400.00 |
| Wine: consumption on premises license | 1,000.00 |
| Non-profit organization consumption on premises license | 250.00 |
| Non-profit special temporary event permit (per event) | 35.00 |
| Alcoholic beverage caterer license | 500.00 |
| Catered event permit (per event) | 50.00 |
| Temporary limited license | 50.00 |
| Temporary special event permit | 50.00 |
| Home brew special event | 50.00 |
| Employee permit | 35.00 |
| Refund of any license application denied | Application fee, minus 150.00 |
| License application filed late | Application fee + 50% of application fee |

Applications filed after July 1st shall be prorated at ½ the amount listed

EXCISE TAXES

For malt beverages sold in or from a barrel or bulk container (commonly known as tap or draft beer) a tax of six dollars (\$6.00) on each container sold containing not more than fifteen and one-half (15½) gallons and a proportionate tax on the same rate on all fractional parts of fifteen and one-half (15½) gallons.

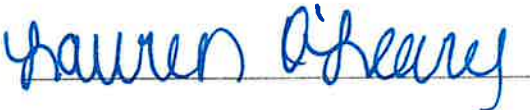
For malt beverages sold in bottles, cans or other containers, except barrel or bulk containers, a tax of five cents (\$0.05) cents per twelve (12) ounces and a proportionate tax at the same rate of all fractional parts of twelve (12) ounces.

The excise tax imposed on wine sold by wholesalers to retailers shall be in the amount of twenty-two cents (\$0.22) per liter or \$0.65 per ounce and a proportionate tax at the same rate of all fractional parts of a liter.

The excise tax on distilled spirits sold by wholesalers to retailers imposed shall be in the amount of twenty-two cents (\$0.22) per liter or \$0.65 per ounce and a proportionate tax at the same rate of all fractional parts of a liter.

The distilled spirits excise tax imposed for mixed drinks consumed on premises shall be in the amount of three (3) percent of the purchase price of the beverage.

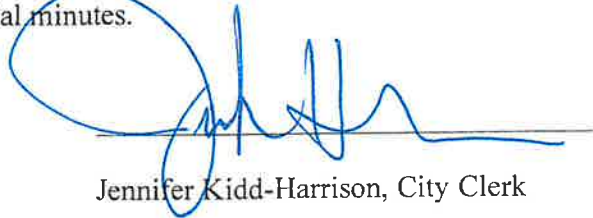
So RESOLVED this 15 DAY OF May, 2023.



Lauren O'Leary, Mayor

This is to certify that I am City Clerk of the City of Hoschton. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:



Jennifer Kidd-Harrison, City Clerk

Approved as to Form:



Abbott S. Hayes, Jr., City Attorney

