

CITY OF LOOKOUT MOUNTAIN, GEORGIA

ORDINANCE NO. 49

AN ORDINANCE

To add to the Code of Ordinances of the City of Lookout Mountain, Georgia, an ordinance levying and imposing an excise tax upon the sale of malt beverages within the City of Lookout Mountain, Georgia; providing for the enforcement and collection of said tax; and for other purposes.

WHEREAS, by the provisions of H.B. No 329 amending Georgia Laws 1935, p. 73, the City Council of the City of Lookout Mountain, Georgia is directed to impose an excise tax on malt beverages; to provide for a reporting system for the payment of such taxes; to provide for the manner and method of collection and payment of such taxes; and for other purposes.

NOW THEREFORE BE IT ORDAINED by the City Council of the City of Lookout Mountain, Georgia, and it is hereby ordained:

Section 1. There is hereby levied and imposed upon all wholesale dealers selling malt beverages within the City of Lookout Mountain, Georgia, a specific excise tax in the amount of .2916 cents per ounce of malt beverages sold by each wholesale dealer within the corporate limits of the City of Lookout Mountain, to be paid as follows:

(a) Each wholesale dealer selling malt beverage within the City of Lookout Mountain shall file a report by the 10th day of each month showing 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 of Lookout Mountain.

Each such wholesale dealer shall remit to the City of Lookout Mountain on the 10th day of the month next succeeding the calendar month in which such sales were made, the amount of excise tax due in accordance with this Ordinance.

(b) No decal, stamp, or other identifying marking shall be required on malt beverages sold within the City of Lookout Mountain.

Section 2. The excise tax provided for hereinabove shall be in addition to any license fee, tax or charge which may now or in the future be imposed upon the business of selling malt beverages at retail or wholesale, within the corporate limits of the City of Lookout Mountain.

Section 3. The failure to make a timely report and remittance shall render a wholesale dealer liable for a penalty equal to ten percent (10%) of the total amount due during the first thirty day period following the date such report and remittance were due and a further penalty of five percent (5%) of the amount of such remittance for each successive thirty day period or any portion thereof, during which such report and remittance are not filed. The filing of a false or fraudulent report shall render the wholesale dealer making such report liable for a penalty equal to fifty percent (50%) of the amount of the remittance which would be required under an accurate and truthful report.

Section 4. If any section, subsection, sentence or clause in this Ordinance be adjudged invalid, such adjudication shall not affect the validity of the Ordinance as a whole or of any section, subsection, sentence or clause hereof or thereof not adjudged invalid.

Section 5. It is the intention of the governing body and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the City of Lookout Mountain, Georgia, and the sections of this Ordinance may be renumbered to accomplish such intention.

Approved on first reading on 21 day of June, 1973

Jesse B Sims
Member of City Council of Lookout Mountain, Georgia

John Anant
Member of City Council of Lookout Mountain, Georgia

Joe Mc Ginness
Member of City Council of Lookout Mountain, Georgia

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Member of City Council of Lookout Mountain, Georgia

Member of City Council of Lookout Mountain, Georgia

Herwood D. Dudley
Mayor of Lookout Mountain, Georgia

Approved and adopted on second reading on 19 day of July, 1973

E. Thomas Lewis
Member of City Council of Lookout Mountain, Georgia

Joe Mc Ginness
Member of City Council of Lookout Mountain, Georgia

Jesse B Sims
Member of City Council of Lookout Mountain, Georgia

[Signature]
Member of City Council of Lookout Mountain, Georgia

[Signature]
Member of City Council of Lookout Mountain, Georgia

[Signature]
Mayor of Lookout Mountain, Georgia

ATTEST:

[Signature]
City Clerk of Lookout Mountain, Georgia

(SEAL)