

CITY OF LOOKOUT MOUNTAIN, GEORGIA

ORDINANCE NO. 55

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.

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

Section 1. Except as provided in Section 2 of this Ordinance there is hereby levied and imposed upon each wholesale dealer selling malt beverages within the City of Lookout Mountain, Georgia, an excise tax in the amount of \$.4166 cents per ounce of malt beverages sold by such wholesale dealer within the corporate limits of the City of Lookout Mountain, Georgia.

Section 2. All malt beverages sold in or from a barrel or bulk container and being commonly known as tap or draft beer, shall not be subject to the excise tax provided for in Section 1 of this Ordinance but in lieu thereof there is hereby imposed upon each wholesale dealer selling such malt beverages within the corporate limits of the City of Lookout Mountain, Georgia, an excise tax of Six Dollars (\$6.00) for each barrel or bulk container having a capacity of 15-1/2 gallons sold by such wholesale dealer within the City of Lookout Mountain, Georgia, and at a like rate for fractional parts thereof.

Section 3. Each wholesale dealer who has sold malt beverages within the City of Lookout Mountain, Georgia, shall file a report by the tenth day of each month itemizing for the preceding calendar month the exact quantities of all malt beverages by size and type of container for the month

sold within the City of Lookout Mountain, Georgia. Each such wholesale dealer shall remit to the City of Lookout Mountain, Georgia on the tenth 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.

Section 4. No decal, stamp or other identifying mark shall be required on malt beverages sold within the City of Lookout Mountain, Georgia.

Section 5. The excise taxes 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, Georgia.

Section 6. 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 ten percent (10%) 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.

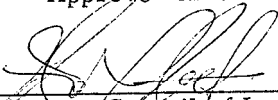
Such failure to make a timely report or remittance, or the filing of a false or fraudulent report shall also constitute grounds for the revocation of the business license issued by the City of Lookout Mountain, Georgia to said wholesale dealer.

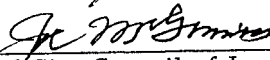
Section 7. If any section, subsection, sentence or clause in this Ordinance be adjudged invalid, such adjudication shall not affect the validity of the Ordinance as a whole or of any section, subsection, sentence or clause hereof or thereof not adjudged invalid.


Section 8. It is the intention of the governing body and 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.

Section 9. This Ordinance shall be effective ten (10) days after its adoption and approval by at least three (3) members of the Council of the City after two (2) readings at least one (1) week apart.

Approved on first reading on Sept 19, 1974.

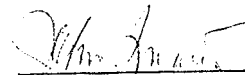

Member of City Council of Lookout Mountain, Georgia


Member of City Council of Lookout Mountain, Georgia


Member of City Council of Lookout Mountain, Georgia



Member of City Council of Lookout Mountain, Georgia


Member of City Council of Lookout Mountain, Georgia


Vice Mayor of Lookout Mountain, Georgia

Approved and adopted on the second reading on Sept 22, 1974.


Member of City Council of Lookout Mountain, Georgia


Member of City Council of Lookout Mountain, Georgia


Member of City Council of Lookout Mountain, Georgia

Member of City Council of Lookout Mountain, Georgia

Member of City Council of Lookout Mountain, Georgia

Edward D. Dudley
Mayor of Lookout Mountain, Georgia

ATTEST:

Harriett G. ...
City Clerk of Lookout Mountain, Georgia

(SEAL)