RESOLUTION 2026 - 065

A RESOLUTION ESTABLISHING THE ALCOHOLIC BEVERAGE EXCISE TAX RATE; AUTHORIZING THE INCLUSION OF THE TAX RATE IN THE CITYWIDE FEE SCHEDULE; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS the City of Powder Springs ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia; and

WHEREAS the duly elected governing authority of the City is the Mayor and Council ("City Council") thereof; and

WHEREAS the City authorizes the sale of alcohol within its city limits as described in Chapter 3 of the Code of Ordinances. and

WHEREAS the Georgia Department of Revenue collects an excise tax from alcohol wholesalers at time of delivery to the retailer; and

WHEREAS, Georgia Code Section 3-5-80 requires municipalities permitting the sale of malt beverages to impose an excise tax, in addition to the excise taxes levied by the state; and

WHEREAS Georgia Code Section 3-4-80 allows local jurisdictions at their discretion to levy an excise tax on the sale of distilled spirits by the package at either the wholesale or retail level, which tax shall not exceed 22¢ per liter of distilled spirits, excluding fortified wine, and a proportionate tax at the same rate on all fractional parts of a liter; and

WHEREAS Georgia State Code 3-6-60 allows local jurisdictions at its discretion, to levy an excise tax on the first sale or use of wine by the package, which tax shall not exceed 22¢ per liter and a proportionate tax at the same rate on all fractional parts of a liter; and

WHEREAS the city adopted Article 3, Chapter 3 of the Code of Ordinance which imposed and levied upon all dealers described therein an excise tax, to be computed and collected as set forth in that chapter; and

WHEREAS, this Resolution is enacted to safeguard and promote the public health, safety, and general welfare of the City.

NOW THEREFORE, BE IT HEREBY RESOLVED by the Mayor and Council of the City of Powder Springs as follows:

Section 1. The alcohol tax rate for alcohol beverages as described in the City's code of ordinances is as set forth in the following table:

Product	Excise tax
Malt Beverage (Standard case of 24 twelve-ounce containers)	Tap or draft beer, are sold in or from a barrel or bulk container, \$6.00 on each container sold containing not more than 15 1/2 gallons and a proportionate tax at the same rate on all fractional parts of 15 1/2 gallons. Bottles, cans, or other containers, 5¢ per 12 ounces and a proportionate tax at the same rate on all fractional parts of 12 ounces.
Wines (Wines fortified with distilled spirits, which results in an alcohol content of more than 24% alcohol by volume)	22¢ per liter and a proportionate tax at the same rate on all fractional parts of a liter.
Alcohol (Any product over 190 proof)	22¢ per liter of distilled spirits and a proportionate tax at the same rate on all fractional parts of a liter

Section 2. It is hereby declared to be the intention of the City Council that:

(a) All sections, paragraphs, sentences, clauses and phrases of this Resolution are or were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.
(b) The City's schedule of citywide fees will be updated in accordance with this Resolution.
(c) To the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Resolution is severable from every other section, paragraph, sentence, clause or phrase of this Resolution. No section, paragraph, sentence, clause or phrase of this Resolution is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Resolution.
(d) In the event that any phrase, clause, sentence, paragraph or section of this Resolution shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses,

sentences, paragraphs or sections of the Resolution.

Section 3. The City Attorney and the City Clerk are authorized to make non-substantive editing and renumbering revisions to this Resolution for proofing and renumbering purposes.

Section 4. The effective date of this Resolution shall be the date of adoption, unless provided otherwise by the City Charter, state and/or federal law.

SO RESOLVED this 20th day of April 2026.

Albert Thurman, Mayor

Raja Antone, Council Member

Doris Dawkins, Council Member

Dwayne Green, Council Member

Dwight McMutry, Council Member

Patricia Wisdom, Council Member

Attest: ______________________
Kelly Axt, City Clerk