

# MILTON

## RETAIL EXCISE TAX RETURN ON LIQUOR BY THE DRINK

This form is due on or before the 20th day of each month.

The following is taken from Chapter 4 of the City of Milton Code:

There is hereby imposed and levied upon every sale of an alcoholic beverage containing distilled spirits purchased by the drink in the City of Milton a tax in the amount of three percent (3%) of the purchase price of said beverage. Every person and/or business licensed for on-premise consumption of distilled spirits in the City of Milton shall collect and remit a tax of three percent (3%) of the purchase price of said beverages. This tax is due and payable to the City of Milton monthly on or before the 20th day of the month following the month the tax was collected. When paid on or before the 20th day of every month, the licensee may deduct and retain three percent (3%) of the first \$3,000 of tax and one half percent (1/2 %) of the amount of tax in excess of \$3,000 as a vendor's credit. Failure to pay by the due date will result in the loss of the vendor's credit and will subject the licensee the penalty and interest on the tax due. The penalty is fifteen percent (15%) of the amount due. The interest rate for January 1-December 31, 2019 is .708 percent (.708%) per month of the delinquent tax.

Month of \_\_\_\_\_

Name of Business: \_\_\_\_\_

Business Location: \_\_\_\_\_

### Gross Sales for the Month:

Food: \$ \_\_\_\_\_ Beer: \$ \_\_\_\_\_ Wine: \$ \_\_\_\_\_ Liquor: \$ \_\_\_\_\_

1. Gross Sales of liquor by the drink: \$ \_\_\_\_\_

2. Tax (3% of line 1) \$ \_\_\_\_\_

3. **Vendor's Credit** (3% deduction on first \$3,000): \$ \_\_\_\_\_

(deduct 3% on first \$3,000 of the amount on line 2 and 1/2% of the amount in excess of \$3,000 on line 2. You may take these deductions only if the tax is remitted to the City by the 20th of the month.

(1/2% deduction on remainder): \$ \_\_\_\_\_

\$ \_\_\_\_\_

4. **Penalty** (add 15% of line 2 if delinquent): \$ \_\_\_\_\_

5. **Interest** (add .708% of line 2 for each month if delinquent) \$ \_\_\_\_\_

6. **TOTAL AMOUNT DUE** \$ \_\_\_\_\_

I DECLARE UNDER PENALTIES PRESCRIBED THAT THE INFORMATION PROVIDED IN THIS RETURN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Printed \_\_\_\_\_

Title \_\_\_\_\_

Remit to: **City of Milton**  
**2006 Heritage Walk**  
**Milton, GA 30004**