

**UNION COUNTY, GEORGIA  
ALCOHOL LICENSING DEPARTMENT  
Consumption on Premises – Alcohol by the Drink  
Distilled Spirits Excise Tax Report and Food Sales Report**

**Monthly Period Reported:** \_\_\_\_\_, \_\_\_\_\_

**BUSINESS NAME:** \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

**County License #** \_\_\_\_\_  
**State License #** \_\_\_\_\_

\*\*\*\*\*

Gross Food Receipts for the month: \_\_\_\_\_

Gross Alcohol Receipts for the month (Beer, Wine, Distilled Spirits) \_\_\_\_\_

Gross Taxable Receipts for the month (**Distilled Spirits Only**) \_\_\_\_\_

**Three percent (3%) tax due on Gross Distilled Spirits Receipts** \_\_\_\_\_

Less 3% Discount:  
(if remitted on or before the 10<sup>th</sup> day of succeeding month) \_\_\_\_\_

Add .75% penalty:  
(if remitted on or after the 20<sup>th</sup> day of succeeding month) \_\_\_\_\_

**NET TAX DUE ON DISTILLED SPIRITS** \_\_\_\_\_

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**Excise Tax payments on Distilled Spirits are required under Section 10-90 of the Union County Alcohol Ordinance.**

1. I understand that a penalty of .75% of the tax amount is due for failure to remit tax on or before the 20<sup>th</sup> of the succeeding month.
2. I understand that if the county commission deems it necessary to conduct an audit of the records and books of the licensee, they will notify the licensee of the date, time, and place of the audit.
3. I understand that any licensee who violates any provision of this section may, upon conviction, be punished by a fine of 25 percent of the tax owed in addition to interest as set forth in the ordinance.
4. I further understand that if my establishment fails to meet the appropriate percentage requirement for the sale of food (60%), my license shall be subject to possible suspension or revocation.
5. **I HEREBY CERTIFY THAT THE STATEMENTS MADE HEREIN AND IN ANY SUPPORTING SCHEDULES ARE TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE.**

\_\_\_\_\_  
**Printed Name**

\_\_\_\_\_  
**Signature of Preparer**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Phone #**

\_\_\_\_\_  
**Email Address**

**Make check payable to Union County – Hand Deliver or mail to Union County Commissioner’s Office, 65 Courthouse Street, Blairsville, GA 30512 – 706-439-6000 – Fax 706-439-6004**