

ALCOHOLIC BEVERAGE EXCISE TAX RATES

LIQUOR

For liquor sold to retailers located within the City of Savannah for sale either by the package or by the drink, an excise tax shall be paid at the rate of *twenty-two cents per liter* or *eighty-three cents per gallon*. The tax on liquor sold in other size containers shall be computed at proportionate rates.

WINE

For wine sold to retailers located within the City of Savannah, an excise tax shall be paid at the rate of *twenty two cents per liter* or *eighty three cents per gallon*. The tax on wine sold in other size containers shall be computed at proportionate rates.

MALT BEVERAGES

Malt Beverages sold in container sizes other than those listed below and in cases containing more or less than the number of containers shown in the sections below shall be taxed at proportionate rates.

CONTAINER SIZE	TAX RATE
Case of 48 bottles or cans when each bottle or can contains 6 ounces	\$ 1.20 PER CASE
Case of 48 bottles or cans when each bottle or can contains 7 ounces	\$ 1.40 PER CASE
Case of 36 bottles or cans when each bottle or can contains 8 ounces	\$ 1.20 PER CASE
Case of 24 bottles or cans when each bottle or can contains 10 ounces	\$ 1.00 PER CASE
Case of 24 bottles or cans when each bottle or can contains 12 ounces	\$ 1.20 PER CASE
Case of 24 bottles or cans when each bottle or can contains 14 ounces	\$ 1.40 PER CASE
Case of 24 bottles or cans when each bottle or can contains 16 ounces	\$ 1.60 PER CASE
Case of 12 bottles or cans when each bottle or can contains 32 ounces	\$ 1.60 PER CASE
Barrel, keg, or drum with a capacity of one & one eighth (1.125) gallons	\$ 0.44 PER KEG
Barrel, keg, or drum with a capacity of two & one quarter (2.25) gallons	\$ 0.87 PER KEG
Barrel, keg, or drum with a capacity of 3.875 gallons (1/8 barrel)	\$ 1.50 PER KEG
Barrel, keg, or drum with a capacity of 7.75 gallons (1/4 barrel)	\$ 3.00 PER KEG
Barrel, keg, or drum with a capacity of 15.5 gallons (½ barrel)	\$ 6.00 PER KEG
Barrel, keg, or drum with a capacity of 31.0 gallons (one barrel)	\$12.00 PER KEG

CITY EXAMINATION OF RECORDS AUTHORIZED

For the purpose of ascertaining the correctness of any return required to be filed by this Article, or to determine the amount of taxes due, any authorized representative of the City of Savannah shall have free and complete access at all reasonable times to any books, papers, records, or other information bearing upon said return or taxes due.