

Section 4-102.6 Malt Beverage Excise Tax

6. The tax in part be shall be paid and collected as follows:
 - A. The tax imposed shall be paid by the wholesale dealers to the city clerk by the 10th of each month, based on the units of beer sold during the previous month. Interest on late payments shall accrue at nine percent (9%) per annum.
 - B. The wholesale dealer shall keep true and accurate records of all sales and shipments and shall render a sworn statement of the same accompanying the monthly report to the city clerk.
 - C. The retail dealer (including both on premises and off premises licensees) shall furnish the City Clerk copies of all invoices for the previous month by the 10th of each month, and shall render a sworn statement of the same accompanying the monthly report to the city clerk.

(Former Sec. 32-201.10.C of The Code of the City of Comer, Georgia 2001)

Section 4-103.3 Wine Excise Tax

3. The tax in part be shall be paid and collected as follows:
 - A. The tax imposed shall be paid by the wholesale dealers to the city clerk by the 10th of each month, based on the units of beer sold during the previous month. Interest on late payments shall accrue at nine percent (9%) per annum.
 - B. The wholesale dealer shall keep true and accurate records of all sales and shipments and shall render a sworn statement of the same accompanying the monthly report to the city clerk.
 - C. The retail dealer (including both on premises and off premises licensees) shall furnish the City Clerk copies of all invoices for the previous month by the 10th of each month, and shall render a sworn statement of the same accompanying the monthly report to the city clerk.

(Former Sec. 32-201.10.C of The Code of the City of Comer, Georgia 2001)