



OCONEE COUNTY BOARD OF COMMISSIONERS
County Clerk
Recreational Clubs – Alcohol by the Drink
Sales Ratio Report and Distilled Spirits Excise Tax Report

Please Note: All alcohol licensees must complete this form, but excise tax is paid only on distilled spirits.

BUSINESS NAME: _____ Reporting Month _____

Address: _____ County License # _____

_____ State License # _____

SALES RATIO REPORT (required by all licensees)

1. Gross Food, Recreational Fees and Dues Receipts for the month: _____

2. Gross Alcohol Receipts for the month (Beer, Wine, & Distilled Spirits): _____

3. Gross Alcohol, Food, Fees & Dues Receipts for the month: _____

SALES RATIO %:

Divide line 2 above (gross alcohol) by line 3 above (gross alcohol & food) _____

EXCISE TAX REPORT (distilled spirits only)

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 10th day of succeeding month): _____

Add 10% penalty (if remitted on or after the 20th day of succeeding month): _____

NET EXCISE TAX DUE ON DISTILLED SPIRITS: _____

Excise Tax payments on Distilled Spirits are required under Section 6 of the Oconee County Alcoholic Beverages Ordinance.

1. I understand that a penalty of 10% of the tax amount is due for failure to remit tax on or before the 20th of the succeeding month.
2. I understand that, if the Board of Commissioners 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 article may, upon conviction, be punished by a fine of not greater than \$1,000.00 and the license of such location may be suspended or revoked.
4. I further understand that, if my establishment fails to meet the appropriate percentage requirement for the sale of food (75%), 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 Number

Email Address

Make checks payable to Oconee County. Hand deliver, mail or fax form to Oconee County Board of Commissioners, Attn: County Clerk, 23 North Main Street, P.O. Box 145, Watkinsville, GA 30677. Phone: 706-769-5120 Fax: 706-769-0705