



Excise Tax

What is Excise Tax?

Excise tax is an indirect tax or duty on a particular good. In Doraville, an excise tax of 3 percent of the total purchase price is levied upon every purchaser of alcoholic beverages by the drink (City Code Sec. 3-67). In addition, an excise tax is imposed on all wholesale dealers of malt beverages. A tax of \$6 is imposed for every 15 ½ gallons of malt beverage (commonly referred to as tap or draft beer) sold in and from a barrel, keg or other bulk container. A proportionate tax of the same rate is imposed on all fractional parts of 15 ½ gallons. For all other containers of malt beverage, such as bottles, cans, etc., a levy of \$.05 is imposed per 12 ounces. A proportional levy at the same rate is imposed on all fractional parts of 12 ounces. A \$.22 levy is imposed on every liter of wine sold in the City. A proportional tax of the same rate is levied on all fractional parts of a liter container. Excise tax payments are made monthly to the City Clerk's Office before the 15th of each month.