

House Bill 1004

By: Representative Welch of the 110<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 3-8-1 of the Official Code of Georgia Annotated, relating to sales  
2 of alcoholic beverages at publicly owned airports and regulation and taxation of such  
3 alcoholic beverages, so as to change certain provisions relating to imposing, levying, and  
4 collecting local excise taxes on alcoholic beverages at an airport owned or operated, or both,  
5 by a county or municipality; to provide for related matters; to provide for an effective date;  
6 to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 3-8-1 of the Official Code of Georgia Annotated, relating to sales of alcoholic  
10 beverages at publicly owned airports and regulation and taxation of such alcoholic beverages,  
11 is amended by revising subsections (c) and (e) as follows:

12 "(c) For the purposes of regulating the sale, storage, and distribution of alcoholic  
13 beverages, but not for the purposes of ~~taxation~~ imposing, levying, and collecting excise  
14 taxes as provided in subsection (e) of this Code section, the ~~airport~~ boundaries of an airport  
15 owned or operated, or both, by a county or municipality shall be treated:

16 (1) If the airport is owned or operated, or both, by a county, as though the airport  
17 boundaries were located entirely within the boundaries of the county which owns or  
18 operates, or owns and operates, the airport; or

19 (2) If the airport is owned or operated, or both, by a municipality, as though the airport  
20 boundaries were located entirely within the corporate limits of that municipality and  
21 entirely within the boundaries of the county in which the greater portion of the  
22 municipality owning or operating, or owning and operating, the airport lies."

23 ~~"(e)(1) The county or municipality authorized by law to impose and collect taxes on the~~  
24 ~~sale, storage, and distribution of alcoholic beverages at the airport may impose and~~  
25 ~~collect such taxes, unaffected by this Code section, and the~~ If the sale of alcoholic  
26 beverages is permitted at an airport owned or operated, or both, by a county or

27 municipality, the governing authority of the county or municipality in which such sales  
28 are permitted shall be authorized to impose, levy, and collect the excise taxes provided  
29 for in this title, irrespective of which county or municipality issues a license or imposes  
30 or receives licensing fees pursuant to subsections (a) and (f) of this Code section.

31 (2) In an airport owned or operated, or both, by a county or municipality, no county shall  
32 impose, levy, or collect any excise taxes on alcoholic beverages in the same portion of  
33 such airport in which a municipality within such county is imposing, levying, or  
34 collecting excise taxes on alcoholic beverages.

35 (3) A county or municipality owning or operating, or both, the an airport shall not  
36 impose, levy, or collect such any excise taxes on alcoholic beverages at such airport,  
37 except as to such portions of such airport actually located within such county or corporate  
38 limits. The proceeds of the taxes which the county and the municipality are authorized  
39 by law to impose and collect on the sale, storage, and distribution of alcoholic beverages  
40 at the airport shall be equally divided between the county and the municipality."

41 **SECTION 2.**

42 This Act shall become effective on July 1, 2014.

43 **SECTION 3.**

44 All laws and parts of laws in conflict with this Act are repealed.