

St. Clair County Commission  
Policy #44  
Collection and Distribution of Beer Tax

Act #82-344 provides for the levy and distribution of beer taxes in St. Clair County. In addition to Act referenced above, the St. Clair County Commission requires the following:

1. All tax collected in accordance with Act No. 82-344 shall be remitted to the St. Clair County Commission on the attached form. The form can be found at [www.stclairco.com](http://www.stclairco.com) under Beer Tax. This form will automatically compute the amount of taxes due and shall be completed on-line by distributors and be included with the remittance.
2. The total tax due and form should be postmarked by the 15<sup>th</sup> day of the month following the month during which beer is sold in order to receive a two and one-half percent (2 ½%) discount. The discount shall be retained by wholesaler.
3. The total tax due and forms postmarked the 16<sup>th</sup> through the 25<sup>th</sup> day of the month following the month during which beer is sold shall not be eligible for the discount and the total tax due should be remitted.
4. The total tax due and forms postmarked the 26<sup>th</sup> day of the month or later following the month during which beer is sold will be assessed a **penalty** of fifty dollars (\$50.00) for each reporting period which shall be added to total tax due and be included with the remittance.

**Distribution**

Distribution of all beer tax shall be made in accordance with Act No. 82-344 Section 1(c)(2)(xxv).

Approved 9-11-07