



**Georgia Department of Revenue
Policy Bulletin ATD 2016-03
New Requirements under House Bill 152**

Purpose: The purpose of this policy bulletin is to clarify the new requirements created under House Bill 152 passed during the 2015 session of the Georgia General Assembly. Subject to certain limitations, individuals must now be at least 21 years of age to enter a Bar. Additionally, there are new reporting requirements for alcohol licensees as well as county and municipal governments which issue alcohol licenses.

- 1) **Effective Date:** July 1, 2016.
- 2) **Authority:** O.C.G.A. §§ 3-2-2, 3-2-3, 3-3-24.1.
- 3) **Scope:** A Policy Bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers, superseding all conflicting documents and oral directives previously issued by the Department. A Policy Bulletin represents the Department's official position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.
- 4) **Summary of Changes for Age Requirements to Enter Bars**
 - a) **Effective July 1, 2016**, the term:
 - i. “Bar” means any premises at which a retailer licensed pursuant to [Title 3, the “Georgia Alcoholic Beverage Code”] to sell alcoholic beverages derives 75 percent or more total annual gross revenue from the sale of alcoholic beverages for consumption on the premises.
 - ii. “Bouncer” mean an individual primarily performing duties related to verifying age for admittance, security, maintaining order, or safety, or a combination thereof.
 - b) **All individuals** must be at least 21 years of age to enter a Bar unless he or she is accompanied by his or her parent, guardian, or spouse who is 21 years of age or older. This age restriction does not apply to patrons who enter a Bar to attend a live musical concert or live performing arts presentation for which the individual has paid an admission charge.
 - c) **All individuals employed by the Bar** in any capacity on the premises of the Bar, whether as regular full-time or part-time employees, likewise must be at least 21 years of age. This includes, but is not limited to, the following individuals:

- i. Bartenders and wait staff
 - ii. Bouncers
 - iii. Cashiers
 - iv. Food preparation workers or dishwashers
 - v. Management and other staff
- d) This age restriction does not apply to **third-party outside vendors or other non-staff individuals** who are on the premises for a limited duration and are being compensated to perform a specific task on the premises but are not regularly on the premises nor are on the premises to patronize the Bar. Examples of such individuals include, but are not limited to, the following:

- i. Construction workers
- ii. Couriers
- iii. Deliverymen
- iv. Handymen and repairmen

5) Summary of Changes for Reporting Requirements for Alcohol Licensees and County and Municipal Governments

a) Effective July 1, 2016, the term:

- i. "Bar" means any premises at which a retailer licensed pursuant to [Title 3, the "Georgia Alcoholic Beverage Code"] to sell alcoholic beverages derives 75 percent or more total annual gross revenue from the sale of alcoholic beverages for consumption on the premises.
- ii. "Disciplinary action" means any citation or arrest arising out of the violation of any law, rule, regulation, resolution, or ordinance of a governmental entity relating to the manufacture, distribution, sale, or possession of alcoholic beverages against a licensee, an employee of a licensee, or any person holding a financial interest in the license of the licensee on the premises or place of business of any licensee.
- iii. "Governmental entity" means the United States government, any state governmental, any local government, and any department, agency, or instrumentality thereof.
- iv. "Licensee" means any person issued a license pursuant to [Title 3, the "Georgia Alcoholic Beverage Code"] by a governmental entity to operate a bar.

- b) Within 45 days of any disciplinary action, the licensee shall notify the Department of Revenue of the details of such disciplinary action, including the date such action was taken, the nature of such action, and any other information required by the Department

- i. The State Revenue Commissioner may impose a fine not to exceed \$750.00 for each instance of non-reporting. A second or subsequent instance of non-reporting which occurs within three years from the date of the first violation may constitute grounds for the suspension, revocation, or cancellation of such person's license.
- c) Every county or municipality which issues licenses to a licensee authorizing the manufacture, distribution, or sale of alcoholic beverages shall by resolution or ordinance adopt a policy and implement a process by which any disciplinary action against a licensee shall be reported to the Department of Revenue within 45 days of any officer, department, agency, or instrumentality of such county or municipality taking such disciplinary action.
- d) Instructions for Reporting Information on Disciplinary Actions
 - i. **Alcohol Licensees** must log into their Georgia Tax Center (“GTC”) account in order to report disciplinary actions to the Department. Alcohol Licensees that do not already have a GTC account can create one at the link below.
 - a. Log into your existing GTC account or create a GTC account (<https://gtc.dor.ga.gov>)
 - b. Navigate to the applicable **Alcohol License** by clicking the **Account ID** hyperlink under the **My Accounts Tab**
 - c. Click the **Report Alcohol Citation** hyperlink under the **I WANT TO... menu** in the upper-right corner
 - d. Complete and submit the web request
 - ii. **Local jurisdictions** will not need a GTC login to report alcohol violations to the Department.
 - a. Click the **Business Tab** on the GTC homepage (<https://gtc.dor.ga.gov>)
 - b. Click the **Report Alcohol Citation** hyperlink
 - c. Complete and submit the web request

For more information, please contact the Department at 1-877-423-6711 from 8:00 a.m. to 4:30 p.m. EST, Monday through Friday, excluding holidays. For forms and other information, visit the Department’s website at dor.georgia.gov.