

**RULES  
OF  
DEPARTMENT OF REVENUE**

**CHAPTER 560-2  
ALCOHOL AND TOBACCO DIVISION**

**SUBJECT 560-2-2  
GENERAL PROVISIONS**

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**Rule 560-2-2-.01 Definitions**

- (1) As used in these Regulations:
- (a) "Act" means the Georgia Alcoholic Beverage Code as amended.
  - (b) "Alcohol" means ethyl alcohol, hydrated oxide of ethyl, or spirits of Wine, from whatever source or by whatever process produced.
  - (c) "Alcoholic Beverage" means and includes all Alcohol, Distilled Spirits, Malt Beverage, Wine, or Fortified Wine intended for human consumption.
  - (d) "Alcohol Type" means the various Alcohol products within the categories of Alcoholic Beverages such as bourbon, gin and vodka for Distilled Spirits, chardonnay and pinot noir for Wine and lager and ale for Malt Beverages.
  - (e) "Brand" means any word, name, group of letters, symbols or combination thereof that is used to identify a specific Distilled Spirit, Malt Beverage, Wine, or other Alcoholic Beverage product and which is used to distinguish that product from other Alcoholic Beverage products.
  - (f) "Brand Label" means any distinctive labeling characteristics of an Alcoholic Beverage product associated with a Brand including, without limitation, trade name, trademark, trade dress, colors, packaging, Alcohol Type designation, or design. A Brand may have more than one Brand Label associated with such Brand. A difference in packaging container size alone is not considered a new or different Brand or Brand Label.
  - (g) "Broker" means any person who purchases or obtains an Alcoholic Beverage from an Importer, distillery, brewery, or winery and sells the Alcoholic Beverage to another Broker, Importer, or Wholesaler without having custody of the Alcoholic Beverage or maintaining a stock of the Alcoholic Beverage.
  - (h) "Carrier" means any person whose business is to transport goods or people while acting in the capacity as common, private, or contract transporter of a product using its facilities or those of other carriers.

- (i) "Commissioner" means the state revenue commissioner, or the Commissioner's designated agent or representative.
- (j) "Consular Officer" means a career consular officer who is a national of the sending country assigned to a consular post in Georgia for the exercise of consular functions, and whose sending country is a contracting party to the multilateral consular convention referred to in Rule 560-2-15-.06 or another treaty with the United States of similar import.
- (k) "Consular Post" means any consulate-general, consulate, vice-consulate or consular agency.
- (l) "County or Municipality" means a political subdivision of this state as defined by law and includes any form of political subdivision consolidating a county with one or more municipalities.
- (m) "Department" means the Georgia Department of Revenue.
- (n) "Denatured Alcohol" means a type of Alcohol to which denaturants have been added in order to render the Alcohol unfit for beverage purposes or internal human medicinal use.
- (o) "Denaturants" means materials authorized for use pursuant to Chapter 1 of Title 27 of the Code of Federal Regulations.
- (p) "Distilled Spirits" means any Alcoholic Beverage obtained by distillation or containing more than twenty-four percent (24%) Alcohol by volume.
  - 1. Any beverage containing Distilled Spirits shall be classified as a Distilled Spirit, independent of any added flavorings or liquids, including other Alcoholic Beverages, even if the total Alcohol by volume is less than twenty-four percent (24%).
  - 2. A Wine or Fortified Wine is not a Distilled Spirit.
- (q) "Family or Immediate Family" means any person related to a Manufacturer, Shipper, Importer, or Broker within the first degree of consanguinity and affinity as computed according to the canon law.
- (r) "Flavored Malt Beverage" means any Malt Beverage containing flavors and other non-beverage ingredients containing Alcohol. Except as provided by paragraph (r)1. below, no more than 49% of the overall Alcohol content may be derived from the addition of flavors and other non-beverage ingredients containing Alcohol.
  - 1. In the case of Malt Beverages with an Alcohol content of more than six percent (6%) and not exceeding fourteen percent (14%) by volume, no more than one and a half percent (1.5%) of the volume of the Malt Beverage may consist of Alcohol derived from added flavors and other non-beverage ingredients containing Alcohol.
  - 2. A Flavored Malt Beverage shall be deemed a Malt Beverage for purposes of these Regulations.

- (s) "Fortified Wine" means any Alcoholic Beverage containing not more than twenty-four percent (24%) Alcohol by volume made from fruits, berries, or grapes either by natural fermentation or by natural fermentation with brandy added. The term includes, but is not limited to, brandy. Other than brandy, only distilled spirits made from fruits, berries or grapes can be added to Wine without causing such Alcoholic Beverage to be reclassified as a Distilled Spirit.
- (t) "Fraternal Organization" means any society, order, or supreme lodge, whether incorporated or not, conducted solely for the benefit of its members and their beneficiaries and not for profit, operated on the lodge system with a ritualistic form of work, and having a representative form of government.
- (u) "Gallon" or "Wine Gallon" means a United States gallon of liquid measure equivalent to the volume of 231 cubic inches or the nearest equivalent metric measurement.
- (v) "Georgia Tax Center" is the Department's electronic filing and payment system, which includes registration, collection, and licensing for Alcohol. This term shall include any successor electronic filing and payment system implemented by the Department.
- (w) "Hard Cider" means an Alcoholic Beverage obtained by the fermentation of the juice of apples, containing not more than six percent (6%) of Alcohol by volume, including, but not limited to flavored or carbonated cider. For purposes of this regulation, hard cider shall be deemed a Malt Beverage for tax purposes. This term does not include "sweet cider."
- (x) "Head of a Consular Post" means the Consular Officer charged with the duty of acting in the capacity of head of the Consular Post to which he or she is assigned.
- (y) "Hotel" means any hotel, inn, or other establishment which offers overnight accommodations to the public for hire.
- (z) "Importer" means any person who imports an Alcoholic Beverage into this state from a foreign country and sells the Alcoholic Beverage to another Importer, Broker, or Wholesaler and who maintains a stock of the Alcoholic Beverage.
- (aa) "Individual" means a natural person.
- (bb) "Licensee" means any person who is granted a license or permit by the Department concerning the manufacturing, brokering, importing, wholesaling, or shipping of Alcoholic Beverages, or who is licensed as a Retailer or Retail Consumption Dealer.
- (cc) "Malt Beverage" means any Alcoholic Beverage obtained by the fermentation of any infusion or decoction of barley, malt, hops, or any other similar product, or any combination of such products in water containing not more than fourteen percent (14%) Alcohol by volume and including, but not limited to, the Alcohol Types of ale, porter, brown, stout, lager beer, small beer, and strong beer. This term does not include sake, also known as Japanese rice wine.

- (dd) "Manufacturer" means any maker, producer, or bottler of an Alcoholic Beverage and:
  - 1. In the case of Distilled Spirits, any person engaged in distilling, rectifying, or blending any Distilled Spirits;
  - 2. In the case of Malt Beverages, any brewer; and
  - 3. In the case of Wine, any vintner.
- (ee) "Mead Wine" or "Honey Mead" means a fermented Alcoholic Beverage made from honey that may not contain an Alcoholic content of more than fourteen percent (14%) by volume or total solids content that exceeds thirty-five (35) degrees Brix.
- (ff) "Military Beer" means Malt Beverages which have been purchased pursuant to these regulations which are exempt from Georgia excise taxes and which have been properly identified pursuant to Rules 560-2-15-.03 and 560-2-15-.04.
- (gg) "Military Liquors" means Distilled Spirits purchased pursuant to these regulations which are exempt from Georgia excise taxes and which have been properly identified pursuant to Rules 560-2-15-.03 and 560-2-15-.04.
- (hh) "Military Reservation" means a duly commissioned post, camp, base, or station of a branch of the armed forces of the United States located on territory within this state which has been ceded to the United States.
- (ii) "Military Wine" means Wine purchased pursuant to these regulations which is exempt from Georgia excise taxes and which have been properly identified pursuant to Rules 560-2-15-.03 and 560-2-15-.04.
- (jj) "Package" means a bottle, can, keg, barrel, or other original consumer container.
- (kk) "Person" means any individual, firm, partnership, cooperative, nonprofit membership corporation, joint venture, association, company, corporation, agency, syndicate, estate, trust, business trust, receiver, fiduciary, or other group or combination acting as a unit, body politic, or political subdivision, whether public, private, or quasi-public.
- (ll) "Place of Business" means the Premises of a licensed Manufacturer, Broker, Importer, Wholesaler, Retailer or Retail Consumption Dealer described in such license where Alcohol, or Alcoholic Beverages are manufactured, sold, or offered for sale.
- (mm) "Premises" means one physically identifiable Place of Business operated by the same ownership and overall management with only one address registered as a single Place of Business with the local licensing authority and the State of Georgia.
- (nn) "Regulations" means the regulations that are promulgated by the Commissioner pursuant to the Act.

- (oo) "Representative" means a person, employee, agent, independent contractor, or salesperson with or without compensation from a Licensee, who, acting on behalf of or at the direction of the Licensee, represents the Licensee to a third-party.
- (pp) "Retail Consumption Dealer" means any person who sells Distilled Spirits for consumption on the premises at retail only to consumers and not for resale.
- (qq) "Retailer" means, except as to Distilled Spirits, any person who sells Alcoholic Beverages, either in unbroken packages or for consumption on the premises, at retail only to consumers and not for resale. With respect to Distilled Spirits, the term means any person who sells Distilled Spirits in unbroken packages at retail only to consumers and not for resale.
- (rr) "Routine Hub Transfer" means a simultaneous transfer of Alcoholic Beverage products from one Wholesaler delivery truck (the hub truck) to another Wholesaler delivery truck(s) (the spoke truck(s)).
- (ss) "Shipper" means any person who ships an Alcoholic Beverage into Georgia from outside of Georgia.
- (tt) "Social Media" means websites and other web-based technology that enable users to create, share, or exchange information, ideas, messages, and other content.
- (uu) "Standard Case" means six (6) containers of 1.75 liters, twelve (12) containers of 750 milliliters, twelve (12) containers of one liter, twenty-four (24) containers of 500 milliliters, twenty-four (24) containers of 375 milliliters, forty-eight (48) containers of 200 milliliters, sixty (60) containers of 100 milliliters, or one hundred twenty (120) containers of 50 milliliters.
- (vv) "State" means the State of Georgia.
- (ww) "Taxpayer" means any person made liable by law to file a return or to pay tax.
- (xx) "Warehouse" means any premises of a Wholesaler, Manufacturer, Importer, or Shipper other than its registered Place of Business, used for the storage of Alcoholic Beverages in accordance with the express written approval of the Commissioner.
- (yy) "Wholesaler" means any person who sells or distributes Alcoholic Beverages to other licensed Wholesalers, Importers, Retailers, or to Retail Consumption Dealers.
- (zz) "Wine" means any Alcoholic Beverage containing not more than 24 percent (24%) Alcohol by volume made from fruits, berries, or grapes either by natural fermentation or by natural fermentation with brandy added. Other than brandy, only distilled spirits made from fruits, berries or grapes can be added to Wine without causing such Alcoholic Beverage to be reclassified as a Distilled Spirit.
  1. This term includes, but is not limited to, all sparkling wines, champagnes, combinations of such beverages, vermouths, special natural wines, rectified wines, other like products and Sake, which is an Alcoholic Beverage produced from rice.

2. This term does not include cooking wine mixed with salt or other ingredients so as to render it unfit for human consumption as a beverage.
3. A liquid shall first be deemed to be a "Wine" at that point in the manufacturing process when it conforms to the definition of "Wine".

Authority: O.C.G.A. §§ 3-2-2, 3-2-3, 3-2-7.1, 48-2-12.

### **Rule 560-2-2-.02. Licensing Qualifications**

- (1) No Person shall manufacture, distribute, sell, handle, possess for sale, or otherwise deal in Alcoholic Beverages or non-beverage Alcohol without first obtaining all applicable licenses required by the Act and these regulations.
- (2) Every Person applying for a state license, permit, or registration to deal in Alcoholic Beverages shall make application on forms through the Georgia Tax Center, accessible through the Department's website, or in any other manner prescribed by the Commissioner, and under oath shall answer all questions, supply all information and statements (including information regarding applicant's employees and all Persons with a beneficial interest in the applicant), furnish all certificates, affidavits, bonds and other supporting data or documents as reasonably required by the Commissioner.
  - (a) All license applications under these regulations shall be a permanent record.
  - (b) Willful failure to furnish the Department with any of the information required by these regulations or by law shall constitute grounds for denial or revocation of a license.
- (3) Applications for a state license, permit, or registration shall state the identical name and address of the applicant as stated in the application for a license required by local governing authorities.
  - (a) Every license shall specify the premises where the Licensee shall have its Place of Business and such location shall not be changed during the term of the license.
  - (b) Any Fraternal Organization shall be permitted to apply for a license in the name of any qualified officer or member of such organization.
  - (c) Any legal entity, including but not limited to, all partnerships, limited liability companies, domestic or foreign corporations, lawfully registered and doing business under the laws of Georgia or the laws of another state and authorized by the Secretary of State to do business in Georgia which seeks to obtain an Alcoholic Beverage or non-beverage Alcohol license may be permitted to apply for a license in the name of the legal entity as it is registered in the Office of the Secretary of State of Georgia. Notwithstanding the foregoing, however:
    1. In its application for an Alcoholic Beverage or non-beverage Alcohol license, the legal entity shall provide the Commissioner with the name and address of its agent authorized to receive service of process under the laws

of Georgia, together with a listing of its current officers and their respective addresses.

2. Any change in the status of the Licensee's registered agent, including but not limited to, change of address, or name, shall be reported to the Commissioner within five (5) days of such occurrence.
  3. In the event that a legal entity fails to appoint or maintain a registered agent in Georgia as required by law, or whenever its registered agent cannot with due diligence be found at the registered office of the corporation as designated in its application for license, the Commissioner shall be appointed agent to receive any citation for violation of these regulations.
  4. Process may be served upon the Commissioner by leaving with the Commissioner duplicate copies of such citations.
  5. In the event that the notice of citation is served upon the Commissioner or one of the Commissioner's designated agents, the Commissioner shall immediately forward one of the copies to the corporation at its registered office.
  6. Any service made upon the Commissioner shall be answerable within thirty (30) days.
  7. The Commissioner shall keep a record of all citations served upon the Commissioner under this Regulation, and shall record the time of service and the disposition of that service.
- (4) The state license issued shall be valid for the calendar year indicated; provided that:
- (a) The Licensee is actively engaged in business; and
  - (b) If applicable, has a valid county or municipal license.
- (5) In the event a Licensee ceases to be actively engaged in business, or if a Licensee's local license becomes invalid in any way, the state license shall be invalid and the Licensee of that business shall immediately notify and return the state license to the Department.
- (a) Any license issued to a Retailer after November 1, 2023 by a local licensing jurisdiction that does not conform with the requirements of O.C.G.A. § 3-2-7.1 shall be deemed an invalid license until the local licensing jurisdiction satisfies the requirements of O.C.G.A. § 3-2-7.1 and, until such requirements are met, no state license shall be issued to any such Retailer.
- (6) No alcohol license application will be granted where it would violate any Department regulations or other laws of the State of Georgia.
- (7) A Licensee that desires to continue in business during the next calendar year must make a new application for that year on or before November 1 of the preceding year.

- (8) Any untrue, misleading, or omitted statement or information contained in an application shall be cause for denial and, if any license has been granted, shall be cause for its revocation.
- (9) The failure of any applicant, or failure of any Person, firm, corporation, legal entity, or organization having any interest in any operation for which an application has been submitted, to meet any obligations imposed by the tax laws or other law or regulation of Georgia shall be grounds for denial of the license, permit or registration for which an application is made.
- (10) To protect the public interest or welfare, no license to sell Alcoholic Beverages of any kind shall be issued by the Commissioner to:
  - (a) Any person as determined by the Commissioner, who, by reason of that person's business experience, financial standing, trade associations, personal associations, records of arrests, or reputation in any community in which the person has resided, is not likely to maintain the operation for which the person is seeking a license in conformity with federal, state or local laws;
  - (b) Any person convicted of a felony who served any part of a criminal sentence, including probation, within the ten (10) years immediately preceding the date of receipt of submission of the application; or
  - (c) Any person who has been convicted of a misdemeanor who served any part of a criminal sentence, including probation, within the five (5) years immediately preceding the date of receipt of submission of the application.
- (11) The Commissioner may decline to issue a state license to a person for the operation of a Place of Business when any person having any interest in the operation of that Place of Business or control over such Place of Business does not meet the same requirements as set forth in these regulations for the Licensee.
- (12) If the Commissioner has reason to believe that the applicant is not entitled to the license for which the applicant has applied, the Commissioner shall notify the applicant in writing.
  - (a) The applicant shall have fifteen (15) days from the date of the notice to request, in writing, a hearing on the application.
  - (b) Upon receipt of applicant's written request, the Commissioner shall provide the applicant with due notice and opportunity for a hearing on the application pursuant to Subject 560-2-16.
  - (c) If the Commissioner, after providing notice and an opportunity for a hearing, finds the applicant is not entitled to a license, the applicant shall be advised in writing of the findings upon which that denial is based.
- (13) In order to ensure correspondence is timely received, any change to an applicant's or licensee's contact information including, but not limited to, a change of mailing address, email address, or telephone number, shall be updated via the Georgia Tax Center, or in any other manner prescribed by the Commissioner, within five (5) days of such change.



Authority: O.C.G.A. §§ 3-2-2, 3-2-3, 3-2-7.1, 48-2-12.

**RULES  
OF  
DEPARTMENT OF REVENUE**

**CHAPTER 560-2  
ALCOHOL AND TOBACCO DIVISION**

**SUBJECT 560-2-3  
RETAILER/RETAIL CONSUMPTION DEALER**

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**Rule 560-2-3-.02 Restriction to Retailer Business Hours; Exception; Restrictions on Other Mercantile Establishments; Manner of Operation**

- (1) No Retailer of Distilled Spirits shall open its Place of Business or furnish, sell, or offer for sale, any Alcoholic Beverage at any of the following times:
  - (a) In violation of a county or municipal ordinance or regulation;
  - (b) In violation of a special order of the Commissioner;
  - (c) Sundays prior to 11:00 a.m. or after 11:30 p.m., except as otherwise provided in O.C.G.A. § 3-3-7; or
  - (d) Any other day prior to 8:00 a.m. or after 11:45 p.m.
- (2) No Retailer of Distilled Spirits shall be in or permit others to be in its Place of Business at any of the following times:
  - (a) In violation of a county or municipal ordinance or regulation;
  - (b) In violation of a special order of the Commissioner;
  - (c) On Sundays prior to 9:00 a.m.;
  - (d). On Sundays after 12:00 a.m. (midnight) or, if the Place of Business closes earlier than 11:30 p.m., 30 minutes past the closing time;
    1. Example: Package store A closes at 11:00 p.m. The Retailer and all other persons are prohibited from being in the Place of Business after 11:30 p.m.
  - (e) On all days other than Sunday, prior to 6:00 a.m.;
  - (f) On all days other than Sunday, after 12:15 a.m. or, if the Place of Business closes earlier than 11:45 p.m., 30 minutes past the closing time.
    1. Example: Package store A closes at 11:30 p.m. The Retailer and all other persons are prohibited from being in the Place of Business after 12:00 a.m. (midnight).

- (3) Nothing contained in paragraph (2) shall prohibit a Retailer from being in its Place of Business at any time:
- (a) For purposes of responding to emergency situations such as fire or burglary;
  - (b) For purposes of taking inventory, making repairs, renovating, or any other Alcoholic Beverage business purpose which does not involve the presence of Persons other than the Retailer, its agents or employees, when the activities could not reasonably be carried out during regular business hours, provided that the Licensee posts on all door entrances to the Place of Business a sign to read: "CLOSED, NO CUSTOMERS ALLOWED ON PREMISES."
  - (c) This exception does not relieve the Licensee from full compliance with all local laws and regulations or authorize the presence on the Retailer's Place of Business of any Person other than the Retailer, its agents or employees.
- (4) Except as provided in Rule 560-2-3-.14, no Retailer shall operate in connection with any other mercantile establishment.

Authority: O.C.G.A. §§ 3-2-2, 3-3-7, 48-2-12.