

Frank M. O'Connell
State Revenue Commissioner



Chester Cook
Deputy State Revenue Commissioner

Georgia Department of Revenue
2595 Century Parkway, NE | Atlanta, Georgia 30345

NOTICE ATD-2026-01

RE: Proposal to amend Subject 560-8-1 General Provisions

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Subject 560-8-1 General Provisions.

Attached to this notice are an exact copy and synopsis of the proposed Rules. The proposed Rules are being amended under the authority of O.C.G.A. §§ 16-12-173, 16-12-176, 48-2-12, 48-11-1, 48-11-2, 48-11-3, 48-11-4, 48-11-6, 48-11-9, 48-11-10, 48-11-11, 48-11-12, 48-11-14, 48-11-17, 48-11-19, and 48-11-21 to 48-11-30.

The Department of Revenue will consider the proposed amendment of the above Rules at a remote regulation hearing held at 10:00 a.m. on March 18, 2026 which can be accessed through the following link: <https://meet.goto.com/599482525> or via telephone at (571) 317-3116 (local) and 1-866-899-4679 (toll-free) with the access code: 599-482-525. At the beginning of the hearing, attendees will be required to announce themselves and notify the Department if they plan to make oral comments during the hearing.

The Department must receive all comments regarding the above-referenced Rule from interested persons and parties no later than 9:00 a.m. on March 18, 2026. Electronic comments must be sent to regcomments@dor.ga.gov. Mailed comments should be addressed to Office of General Counsel, 2595 Century Parkway NE, Suite 501, Atlanta, GA 30345-3173. **Please reference "Notice ATD-2026-01" on all comments.**

Dated: 02/04/2026

A handwritten signature in blue ink that reads 'Frank M. O'Connell'.

Frank M. O'Connell
State Revenue Commissioner

SYNOPSIS

GEORGIA DEPARTMENT OF REVENUE

CHAPTER 560-8

ALCOHOL & TOBACCO DIVISION (TOBACCO)

SUBJECT 560-8-1

GENERAL PROVISIONS

Rule 560-8-1-.01 Definitions – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.01 Definitions – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to provide definitions for terms used throughout Chapter 560-8.

The purpose of the amendment is to add new terms and update definitions for previously defined terms.

Rule 560-8-1-.02 Licensing – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.02 Licensing – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to provide general procedures for licensing.

The purpose of the amendment is to:

- Add vapor products and alternative nicotine products to the types of products that a person must be licensed to manufacture, distribute, deal, or import in the state of Georgia.
- Clarify and update the procedural process when a citation is served upon the Commissioner.
- Update the valid periods and renewal dates for manufacturers, importers, distributors, and dealers.
- Amend Rule 560-8-1-.02(13)(c) to include misdemeanor convictions for vapor-related offenses and misdemeanor convictions for crimes involving moral turpitude.

Rule 560-8-1-.03 Failure to Comply with Tax Laws – General

The purpose of the amendment is to correct grammar.

Rule 560-8-1-.04 Violations: Unlawful Activities – General

The purpose of the amendment is to correct grammar.

Rule 560-8-1-.05 Inspection of Licensed Premises and Records – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.05 Inspection of Licensed Premises and Records – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to inform licensees that the Commissioner or the Commissioner’s agents may enter their licensed premises and that it is a violation to hinder or interfere with such inspection.

The purpose of the amendment is to add vapor products and alternative nicotine products to the rule.

Rule 560-8-1-.06 Records – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.06 Records – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to provide notice to licensees of the records they must retain for three years and the manner in which they must retain them.

The purpose of the amendment is to add vapor products and alternative nicotine products to the rule.

Rule 560-8-1-.07 Computation of Tax for Loose Tobacco, Smokeless Tobacco, Cigars – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.07 Computation of Tax for Loose Tobacco, Smokeless Tobacco, Cigars – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to provide general procedures for licensing.

The purpose of the amendment is to:

- Amend the title to include vapor products.
- Add vapor products to the rule.
- Clarify that distributor promotions may not be subtracted from or excluded from the wholesale cost price.

Rule 560-8-1-.08 Monthly Report of Shipments; Invoices – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.08 Monthly Report of Shipments; Invoices – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to inform licensees of when and how they must make monthly reports of shipments to the Commissioner.

The purpose of the amendment is to:

- Add vapor products and alternative nicotine products to the rule.
- Clarify and update that the monthly report of shipments must be submitted electronically using the Georgia Tax Center, accessible through the Department's website.

Rule 560-8-1-.09 Warehouse Monthly Reports – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.09 Warehouse Monthly Reports – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to provide notice to licensees of the records they must retain for three years and the manner in which they must retain them.

The purpose of the amendment is to add vapor products and alternative nicotine products to the rule.

Rule 560-8-1-.10 Carrier's Monthly Reports – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.10 Carrier's Monthly Reports – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to provide notice to licensees of the carrier's reports they must make to the Commissioner, what the report must contain, and when the report must be submitted.

The purpose of the amendment is to add vapor products and alternative nicotine products to the rule.

Rule 560-8-1-.11 Sales to Minors – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.11 Sales to Minors – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to provide notice that licensees, their employees, and their agents are prohibited from selling or bartering, directly or indirectly, any tobacco products, vapor products, or alternative nicotine products to any person under 21 years of age.

The purpose of the amendment is to add vapor products and alternative nicotine products to the rule.

Rule 560-8-1-.12 Export Cigarettes – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.12 Export Cigarettes – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to give notice to licensees that they may not purchase or sell any cigarettes or vapor products designated for export use only.

The purpose of the amendment is to:

- Amend the title to include vapor products.
- Add vapor products to the rule.

Rule 560-8-1-.13 Criminal Penalties – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.13 Criminal Penalties – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to provide a list of offenses that may be punishable by fine, imprisonment, or both under Title 48 of the Georgia Code.

The purpose of the amendment is to add vapor products and alternative nicotine products to the rule.

Rule 560-8-1-.14 Civil Penalties – General

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.14 Civil Penalties – General by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to provide a list of assessments, civil penalties, and collection actions the Commissioner may impose.

The purpose of the amendment is to:

- Amend the title to include assessments and collection actions.
- Update and clarify what assessments, civil penalties, and collection actions the Commissioner may impose.
- Add vapor products to the rule.

Rule 560-8-1-.15 Manufacturer, Distributor, and Dealer to Make Accurate Invoice

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.15 Manufacturer, Distributor, and Dealer to Make Accurate Invoice by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to provide information to licensees on how invoices must be accurately reported and the required contents.

The purpose of the amendment is to add vapor products and alternative nicotine products to the rule.

Rule 560-8-1-.16 Invalid Checks

The purpose of the amendment is to correct grammar.

Rule 560-8-1-.17 Notification of Disciplinary Action

The Georgia Department of Revenue proposes to amend Rule 560-8-1-.17 Notification of Disciplinary Action by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to provide information to licensees on what disciplinary actions must be reported to the Commissioner, as well as the manner and timing of such reports.

The purpose of the amendment is to update the wording of the rule and clarify what disciplinary actions must be reported to the Commissioner and how and when they must be reported.

Rule 560-8-1-.18 Subterfuge – General Provisions

The purpose of the amendment is to correct grammar.

PROPOSED

**RULES
OF
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**CHAPTER 560-8
ALCOHOL AND TOBACCO DIVISION (TOBACCO)**

**SUBJECT 560-8-1
GENERAL PROVISIONS**

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21
22 **Rule 560-8-1-.01 Definitions - General**

23 (1) As used in these rules:

24 (a) **“Alternative nicotine product”** means any material that contains nicotine, but does
25 not contain tobacco leaf, and is intended for human consumption, whether such
26 material is chewed, absorbed, dissolved, or ingested by any other means. Such term
27 shall include, but shall not be limited to, nicotine gel, pouches, or gum or dissolvable
28 nicotine strips, sticks, lozenges, or pellets. Such term shall not include little cigars,
29 cigars, cigarettes, loose tobacco or smokeless tobacco, consumable vapor products,
30 or any product regulated as a drug or therapeutic device by the United States Food
31 and Drug Administration under Chapter V of the Federal Food, Drug, and Cosmetic
32 Act.

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- 34 (ba) "~~Carrier~~" ~~shall~~ means any person whose business is to transport goods or people
35 while acting in the capacity as common, private or contract transporter of a product
36 or service using its facilities or those of other carriers.
- 37 (cb) "~~Cigar~~" means any roll for smoking made wholly or in part of tobacco when the
38 cover of the roll is also tobacco.
- 39 (de) "~~Cigarette~~" means any roll for smoking made wholly or in part of tobacco when
40 the cover of the roll is paper or any substance other than tobacco.
- 41 (e) "Closed system" means any disposable container which is prefilled and sealed by
42 the manufacturer, not easily refillable nor intended or designed to be refillable, and
43 intended or used to dispense consumable vapor products by way of a vapor device
44 that is intended or designed to be reused.
- 45 (fe) "~~Code~~" ~~shall~~ means the "Official Code of Georgia Annotated."
- 46 (ge) "~~Commissioner~~" ~~shall~~ means the State Revenue Commissioner ~~state revenue~~
47 ~~commissioner~~ or the Commissioner's ~~commissioner's~~ designated representative.
- 48 (h) "Consumable vapor product" means any liquid solution, whether it contains
49 nicotine or not, that is intended to be heated into an aerosol state and inhaled by an
50 individual. Such term shall include, but shall not be limited to, e-liquid, e-juice,
51 vape juice, and cartridges that are prefilled with such a solution. Such term shall
52 not include any alternative nicotine product, cigar, cigarette, loose tobacco or
53 smokeless tobacco, perfume, potpourri, essential oil, or product regulated as a drug
54 or therapeutic device by the United States Food and Drug Administration under
55 Chapter V of the Federal Food, Drug, and Cosmetic Act.
- 56 (if) "~~Consumer promotions Promotion~~" ~~shall~~ means:
- 57 1. A manufacturer's promotion of cigars, loose tobacco, or smokeless tobacco,
58 vapor products, or alternative nicotine products that:
- 59 (i) Is only for use by the consumer;
- 60 (ii) Is designed and intended to induce the consumer to purchase a
61 specified cigar, loose tobacco or smokeless tobacco product, vapor
62 product, or alternative nicotine product; and
- 63 (iii) Features cigars, loose tobacco, or smokeless tobacco product,
64 vapor product, or alternative nicotine product packaged with
65 distinct promotional labeling from the manufacturer.

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- 66 2. The promotional component of consumer promotions for cigars, little
67 cigars, loose tobacco, or smokeless tobacco, vapor product, or alternative
68 nicotine product is not subject to ~~excluded from payment of~~ state excise tax.
- 69 (jg) "**Counterfeit cigarette**" means cigarettes that are manufactured, fabricated,
70 assembled, processed, packaged, or labeled by any person other than the trademark
71 owner of a cigarette brand or the owner's designated agent.
- 72 (k) "**Counterfeit vapor product**" means vapor products that are manufactured,
73 fabricated, assembled, processed, packaged, or labeled by any person other than the
74 trademark owner of a vapor product brand or the owner's designated agent.
- 75 (lh) "**Dealer**" means any person located within the borders of this state that sells or
76 distributes cigarettes, cigars, little cigars, loose tobacco, or smokeless tobacco,
77 vapor products, or alternative nicotine products to a consumer in this state.
- 78 (mi) "**Department**" means the Georgia Department of Revenue.
- 79 (nj) "**Distributor**" means any person, other than a dealer, importer, or manufacturer:
- 80 1. Who sells or distributes any or all of the following tobacco products in this
81 state:
- 82 (i) cigarettes;
- 83 (ii) cigars, little cigars;
- 84 (iii) loose tobacco or smokeless tobacco;
- 85 (iv) vapor products; or
- 86 (v) alternative nicotine products.
- 87 2. Who maintains a warehouse, warehouse personnel, and salespeople who
88 regularly contact and call on dealers.
- 89 3. Who is engaged in the business of importing ~~any or all~~ cigarettes, cigars,
90 little cigars, loose tobacco, or smokeless tobacco, vapor products, or
91 alternative nicotine products into this state or who purchases ~~any or all~~
92 cigarettes, cigars, loose tobacco, or smokeless tobacco, vapor products, or
93 alternative nicotine products from other manufacturers or distributors.
- 94 4. Who sells ~~the~~ cigarettes, cigars, loose tobacco or smokeless tobacco, vapor
95 products, or alternative nicotine products to dealers for resale in this state

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96 but is not in the business of selling the cigarettes, cigars, little cigars loose
97 tobacco or smokeless tobacco, vapor products, or alternative nicotine
98 products directly to the ultimate consumer.

99 ~~5.~~Such term shall not include any cigarette manufacturer, export warehouse proprietor, or
100 cigarette importer with a valid permit under 26 U.S.C. Section 5712, if such person sells
101 or distributes cigarettes in this state to cigarette distributors who hold valid and current
102 licenses under Code Section 48-11-4; or ~~to~~ include any ~~an~~ export warehouse proprietor or
103 another cigarette manufacturer with a valid permit under 26 U.S.C. Section 5712.

104 (ok) "**Distributor promotions Promotion**" shall mean any of the following:

105 1. Manufacturer's A ~~manufacturer's~~ promotions for cigars, little cigars, loose
106 tobacco or smokeless tobacco, vapor products, or alternative nicotine
107 products that are:

108 (i) ~~Only~~Is only for use by a distributor who is licensed by this State;
109 and

110 (ii) Intended ~~Is intended~~ to induce a distributor to purchase a specific
111 product or products ~~cigar, loose tobacco or smokeless tobacco~~
112 ~~product~~ for resale to the retailer.

113 2. Distributor promotions for cigars, little cigars, loose tobacco; or smokeless
114 tobacco, vapor products, and alternative nicotine products are:

115 (i) Monetary discounts offered directly to a distributor for the
116 purchase of such products. ~~cigars, little cigars, loose tobacco, or~~
117 ~~smokeless tobacco.~~

118 (ii) Free product offered to a distributor to induce it to purchase a
119 specific product item of such products; or ~~specified cigar, loose~~
120 ~~tobacco or smokeless tobacco product.~~

121 (iii) Monetary discounts to pay within a certain time or purchase a large
122 quantity of such products. ~~cigars, little cigars, loose tobacco, or~~
123 ~~smokeless tobacco product.~~

124 ~~3.~~All such discounts and allowances are included in the computation of the
125 wholesale cost price and subject to state excise tax.

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- 126 (p†) "**Export cigarettes a/k/a Gray cigarettes**" shall mean any finished cigarette
127 packaged and marked for export and not for consumption in the United States.
128 Export cigarettes may also be referred to as Gray cigarettes.
- 129 (qm) "**First taxable transaction**" means the first sale, receipt, purchase, possession,
130 consumption, handling, distribution, or use of cigars, little cigars, cigarettes, loose
131 tobacco, or smokeless tobacco, or vapor products within this state.
- 132 (rn) "**Importer**" means any person who imports into this state from a foreign country,
133 or who brokers in the United States, either directly or indirectly, for sale or
134 distribution any of the following products in finished form: tobacco products, vapor
135 products, or alternative nicotine products. a finished cigarette, finished cigar, little
136 cigars, finished loose tobacco or finished smokeless tobacco for sale or distribution.
- 137 (se) "**Individual**" shall mean a natural person.
- 138 (tp) "**Licensee**" shall mean any person who has been granted a license or permit by the
139 Department concerning the manufacturing, importing, wholesaling, shipping,
140 distribution, or sale of tobacco products, vapor products, or alternative nicotine
141 products or who deals in such products., or who deals in tobacco products.
- 142 (uq) "**Little cigars**" means cigars not weighing more than three pounds per thousand.
- 143 (vf) "**Loose tobacco or smokeless tobacco**" means granulated, plug cut, crimp cut,
144 ready rubbed, and other smoking tobacco; snuff or snuff flour; cavendish; plug and
145 twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings,
146 cuttings, and sweepings of tobacco; and other kinds and forms of tobacco prepared
147 in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or
148 both for chewing and smoking, but does not include cigarettes or cigars, little
149 cigars, or tobacco purchased for the manufacture of cigarettes, cigars, or little cigars
150 by cigarette manufacturers or cigar manufacturers.
- 151 (ws) "**Manufacturer**" shall mean any person who manufactures, fabricates, assembles,
152 processes, or labels any of the following products in finished form: tobacco
153 products, vapor products, or alternative nicotine products. a finished cigar, little
154 cigar, finished cigarette, finished loose tobacco, or finished smokeless tobacco
155 product.
- 156 (x) "**Open system**" means any method or manner used to contain a consumable vapor
157 product that is not a closed system.
- 158 (yf) "**Package**" shall mean a pack, carton, or container of any kind in which tobacco
159 products, vapor products, or alternative nicotine products are cigarettes, cigars,

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- 160 little cigars, loose tobacco or smokeless tobacco is offered for sale, sold, otherwise
161 distributed, or intended for distribution to consumers.
- 162 (z#) **"Person"** shall mean any individual, firm, partnership, cooperative, nonprofit
163 membership corporation, joint venture, association, company, corporation, agency,
164 syndicate, estate, trust, business trust, receiver, fiduciary, or other group or
165 combination acting as a unit, body politic, or political subdivision whether public,
166 private, or quasi-public.
- 167 (aa#) **"Place of business"** shall mean the premises of a licensed manufacturer, importer,
168 wholesaler or dealer described in the license application.
- 169 (bb) **"Premises"** means one physically identifiable business location operated by the
170 same ownership and overall management with only one address registered as a
171 single place of business with the local licensing authority and the state.
- 172 (cc#) **"Promotional activities"** shall mean any activity other than those set forth in the
173 definitions for "consumer promotion" and "distributor promotions" ~~"Consumer~~
174 ~~Promotion" and "Distributor Promotion"~~ directed to the consumer by the
175 manufacturer or importer, including solicitation of orders, demonstration and
176 sampling, arranging of displays, distribution of literature, posting of advertising,
177 exchange of fresh stock, and similar activities for promoting the sale or use of
178 tobacco products, vapor products, or alternative nicotine products. ~~loose tobacco,~~
179 ~~smokeless tobacco, cigars, little cigars, or cigarettes.~~
- 180 (dd#) **"Regulations"** shall mean regulations promulgated by the Commissioner
181 commissioner pursuant to the Code.
- 182 (ee#) **"Related machinery"** means any item, device, conveyance, or vessel of any kind
183 or character used in manufacturing, packaging, labeling, stamping, transporting,
184 distributing, selling, or possessing counterfeit cigarettes.
- 185 (ff#) **"Representative"** shall mean a person, employee, agent, independent contractor,
186 or salesperson acting on behalf of or at the direction of the licensee, with or without
187 compensation, representing ~~represents~~ the licensee to a third party.
- 188 (gga#) **"Sale"** means any sale, transfer, exchange, theft, barter, gift, ~~or~~ offer for sale, or
189 offer for and distribution, in any manner or by any means.
- 190 (hh) **"Special event tobacco permit"** means a special event tobacco permit for off-
191 premises sales of tobacco products for a special event at a temporary location offsite
192 from the licensed location.

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- 193 (iibb) **"Stamp"** means any impression, device, stamp, label, or print manufactured,
194 printed, made, or affixed, as provided by the Commissioner ~~commissioner~~.
- 195 (jje) **"State"** ~~shall~~ means the State of Georgia.
- 196 (kkdd) **"Tobacco product"** means cigars, cigarettes, little cigars, loose tobacco, or
197 smokeless tobacco, or any product derived either from tobacco or any of its
198 derivatives.
- 199 (llee) **"Tobacco-related objects"** means the same as set forth under O.C.G.A. § 16-12-
200 170(1).
- 201 (mmff) **"Unregistered nonparticipating manufacturer"** ~~shall~~ means a manufacturer of
202 cigarettes that:
- 203 1. Is not a signatory to the Master Settlement Agreement (MSA) with the state.
- 204 2. Is not registered with the Attorney General of the state. ~~State of Georgia~~.
- 205 (nn) **"Vapor device"** means any system or device developed or intended to deliver a
206 consumable vapor product to an individual who inhales from the device. Such term
207 shall include, but not be limited to, an electronic nicotine delivery system, an
208 electronic cigarette, electronic cigar, electronic pipe, vape pen, vape tool, or
209 electronic hookah. Such term shall not include a fragrance or essential oil diffuser,
210 an air freshener, or any product regulated as a drug or device by the United States
211 Food and Drug Administration under Chapter V of the Federal Food, Drug, and
212 Cosmetic Act.
- 213 (oo) **"Vapor product"** means any consumable vapor product or vapor device.
- 214 (ppgg) **"Vending machine"** means any coin-in-the-slot device or other automated device
215 that accepts payment and is used for the automatic merchandising of cigars,
216 cigarettes, or loose or smokeless tobacco. ~~any coin, currency, or electronic operated~~
217 device used for the automatic merchandising of cigars, little cigars, cigarettes, loose
218 tobacco, or smokeless tobacco.
- 219 (qqhh) **"Vending machine operator"** means the person responsible for supplying products
220 for, operation of, or maintenance of the vending machine.
- 221 (rrii) **"Warehouse"** means any place of business ~~premises~~ of a wholesaler, manufacturer,
222 importer, or shipper ~~other than its registered place of business~~ which is used to store
223 tobacco products, vapor products, or alternative nicotine products in accordance
224 with the express written approval of the ~~commissioner~~ Commissioner.

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225 (ssjj) **"Wholesale cost price"** concerns cigars, ~~little cigars~~, loose tobacco or smokeless
226 tobacco, or vapor products. It shall be computed as follows:

227 1. If a manufacturer is shipping to a state licensee untaxed cigars, ~~little cigars~~,
228 loose tobacco, or smokeless tobacco products, or vapor products, the
229 wholesale cost price shall be the manufacturer's invoice price at the time of
230 sale, including the cost of shipping and handling, if not itemized. The value
231 of any distributor promotions shall also be included in the wholesale cost
232 price and shall not be subtracted or excluded from the wholesale cost price.
233 Consumer promotions shall not be included in the wholesale cost price,
234 together with any "distributor promotions" but exclusive of any "consumer
235 promotions."

236 2. If a distributor sells to another distributor untaxed cigars, ~~little cigars~~, loose
237 tobacco, or smokeless tobacco products, or vapor products, the wholesale
238 list price shall be the selling distributor's sales price, including the cost of
239 shipping and handling, if not itemized. The value of any distributor
240 promotions shall also be included in the wholesale cost price and shall not
241 be subtracted or excluded from the wholesale cost price. Consumer
242 promotions shall not be included in the wholesale cost price, together with
243 any "distributor promotions" but exclusive of any "consumer promotions."

244 3. If a distributor sells to a dealer untaxed cigars, ~~little cigars~~, loose tobacco,
245 or smokeless tobacco products, or vapor products, the wholesale list price
246 shall be the selling distributor's sales price, including the cost of shipping
247 and handling, if not itemized. The value of any distributor promotions shall
248 also be included in the wholesale cost price and shall not be subtracted or
249 excluded from the wholesale cost price. Consumer promotions shall not be
250 included in the wholesale cost price, together with any "distributor
251 promotions" but exclusive of any "consumer promotions."

252
253 Wholesale cost price is not used to calculate the excise taxes on consumable
254 vapor products in a closed system pursuant to O.C.G.A. § 48-11-2(a)(5).
255

256 Authority: O.C.G.A. §§ 48-2-12, 48-11-1.

257

258 **Rule 560-8-1-.02 Licensing - General**

259 (1) No person shall engage in or conduct the business of manufacturing, purchasing, selling,
260 consigning, vending, dealing in, or distributing cigarettes, cigars, little cigars, loose

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- 261 tobacco; or smokeless tobacco, vapor products, or alternative nicotine products in this state
262 ~~State~~ without first obtaining a license from the Commissioner. ~~commissioner.~~
- 263 (2) The license issued by the Commissioner ~~commissioner~~ shall apply only to the premises for
264 which it is issued. A separate license shall be required for each place of business.
- 265 (3) No person shall store any ~~loose tobacco, smokeless tobacco,~~ cigars, little cigars, loose
266 tobacco or smokeless tobacco, vapor products, or alternative nicotine products or cigarettes
267 at any location other than that for which a license is issued except upon the written approval
268 of the Commissioner ~~commissioner~~.
- 269 (4) Every person applying for a state license, permit, or registration shall apply ~~make~~
270 ~~application~~ on forms furnished and in a manner and format reasonably prescribed by the
271 Commissioner; ~~commissioner~~ and shall under oath answer all questions; shall supply all
272 information, personnel statements, and information regarding an applicant's employees;;
273 and, if requested, shall furnish all certificates, affidavits, bonds, and other supporting data
274 or documents, as reasonably required by the Commissioner ~~commissioner~~. All license
275 applications under these regulations shall be kept by the Commissioner as a permanent
276 record. Willful failure to furnish the Commissioner ~~commissioner~~ with any of the required
277 information shall constitute grounds for denial or revocation of a license.
- 278 (5) Applications for a state license, permit, or registration shall specify the premises of the
279 licensee's place of business and such location shall not be changed without the express
280 written approval of the Commissioner ~~commissioner~~ during the term of the license.
- 281 (6) Any legal entity, ~~including but not limited to all partnerships, limited liability companies,~~
282 ~~domestic corporations, or foreign corporations~~ that is ~~are~~ lawfully registered and doing
283 business under the laws of this state, or the laws of another state, and authorized by the
284 Georgia Secretary of State to conduct business in Georgia, which seeks to obtain a license
285 for tobacco products, vapor products, or alternative nicotine products shall apply for such
286 license in the name of the legal entity as registered with ~~in~~ the Office of Secretary of State
287 in this state. ~~of Georgia~~. Provided:
- 288 (a) In its application, such legal entity shall provide the Commissioner ~~commissioner~~
289 with the name of its agent authorized to receive service of process under the laws
290 of ~~this~~ the state, and also provide the Commissioner ~~commissioner~~ with the address
291 of its registered office together with a listing of current officers and their respective
292 addresses.

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- 293 (b) Any legal entity ~~including a sole proprietorship, partnership, limited liability~~
294 ~~company, trust, domestic or foreign corporation~~ that is not required to register with
295 the Office of the Secretary of State of Georgia, shall provide the Commissioner
296 ~~commissioner~~ with the relevant information, including the name and address of a
297 designated responsible corporate officer or partner.
- 298 (c) Any change in the status of a licensee's registered agent, sole proprietorship or
299 responsible corporate officer including but not limited to change of address, or
300 name, shall be reported to the Commissioner ~~commissioner~~ within five days of such
301 occurrence.
- 302 (d) In the event that a legal entity shall fail to appoint or maintain a registered agent in
303 this state ~~State~~ as required by law, or whenever its registered agent cannot with due
304 diligence be found at the registered office of the agent ~~entity~~ as designated in the
305 entity's ~~its~~ license application, the Commissioner ~~commissioner~~ shall be appointed
306 as agent or designee to receive any citation issued by the Department for violation
307 of relevant laws. ~~these regulations.~~
- 308 (e) Process may be served upon the Commissioner ~~commissioner~~ by leaving duplicate
309 copies of such citations with the Commissioner. ~~commissioner duplicate copies of~~
310 ~~such citations.~~
- 311 (f) In the event that such notice of citation is served upon the Commissioner
312 ~~commissioner~~ or one of the Commissioner's ~~commissioner's~~ designated agents, the
313 Commissioner ~~commissioner~~ shall immediately cause one of the copies of such
314 citation ~~thereof~~ to be forwarded to the legal entity ~~corporation~~ at its registered
315 office. No action on the citation shall occur within thirty (30) days from the date
316 the Commissioner forwards the citation to the legal entity at its registered office.
317 ~~Any service, so had on the commissioner, shall be answerable no later than thirty~~
318 ~~(30) days from date of receipt by the commissioner.~~
- 319 (g) The Commissioner ~~commissioner~~ shall keep a record of all such citations ~~of service~~
320 received under this regulation for three years, and shall record therein the time of
321 receipt and disposition of that service.
- 322 (7) Licenses shall have the following valid periods and renewal dates:
- 323 (a) Manufacturers, Importers, and Distributors – The state license for manufacturers,
324 importers, and distributors shall be valid for the state fiscal year indicated (July 1 through
325 June 30), provided the licensee is actively engaged in such business. Using the Georgia
326 Tax Center, accessible through the Department's website, a licensee must apply for a
327 license and annually renew the license. A licensee that desires to continue in business for

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328 the subsequent state fiscal year must submit an application at least thirty (30) days before
329 the expiration of the license. A dealer license shall be permanent as long as a licensee is
330 actively engaged in such business.

331 (b) Dealers – The state license for dealers shall be valid for 12 months beginning on the
332 date of issuance for the initial license, and the first day of the month of issue for subsequent
333 licenses and shall expire on the last day of the month preceding the month in which the
334 initial license was issued. Using the Georgia Tax Center, a licensee must apply for a license
335 and annually renew the license. A licensee that desires to continue in business for the
336 subsequent year must submit an application at least thirty days (30) before the expiration
337 of the license.

338 (8) In the event a licensee ceases to be actively engaged in such business, the state license shall
339 become invalid, and the licensee shall immediately notify and return the state license to the
340 Department.

341 (9) No license application will be granted where it would lead to a violation of local ordinances
342 or is in contradiction with any Department regulations or other laws of this state. A
343 licensee, other than a dealer, that desires to continue in business during the following
344 calendar year must make a new application on or before July 1 of the preceding year.

345 (10) No state license may be transferred from one person to another person. At the
346 Commissioner's ~~commissioner's~~ discretion a transfer of license from one location to
347 another location may be granted.

348 (11) Any untrue, misleading, or omitted statement or information from ~~contained in~~ such
349 application shall be cause for the denial thereof and, if any license has been granted, shall
350 constitute cause for revocation.

351 (12) The failure of any applicant, or any person, ~~firm, corporation, legal entity, or organization~~
352 having any interest in any operation for which an application has been submitted, to meet
353 any obligations imposed by the tax laws or any other law or regulation of the state ~~this state~~
354 shall constitute grounds for denial of the license, permit, or registration for which
355 application is made.

356 (13) To protect the ~~When contrary to the~~ public interest and welfare, the Commissioner
357 ~~commissioner~~ may decline to issue a tobacco license to:

358 (a) Any person determined by the Commissioner ~~commissioner~~, by reason of such
359 person's business experience, financial standing, trade associations, personal

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360 associations, records of arrests, or reputation in any community in which they have
361 ~~he has~~ resided, to be unlikely to maintain the operation for which they are ~~he is~~
362 seeking a license in conformity with federal, state, or local laws.

363 (b) Any person convicted of a felony who served any part of a criminal sentence,
364 including probation, within ten (10) years immediately preceding the date of receipt
365 of the license or renewal application.

366 (c) Any person convicted of a misdemeanor who served any part of a criminal
367 sentence, including probation, within two (2) years immediately preceding the date
368 of receipt of the license or renewal application ~~an application for a license or a~~
369 ~~license renewal~~ and whose misdemeanor conviction is the result of a tobacco-
370 related or vapor-related offense or whose misdemeanor conviction is for a crime
371 involving moral turpitude. ~~citation in the operation of a business licensed to sell~~
372 ~~tobacco products.~~

373 (14) The Commissioner ~~commissioner~~ may decline to issue a state license for the operation of
374 a place of business when any person having any interest in the operation of the ~~such~~ place
375 of business or control over the ~~such~~ place of business does not meet the same requirements
376 as ~~herein~~ set forth for the licensee.

377 (15) If the Commissioner ~~commissioner~~ has reason to believe that an ~~the~~ applicant is not entitled
378 to the license for which the applicant has applied, the Commissioner ~~commissioner~~ shall
379 notify the applicant. The applicant shall have thirty (30) days from the date of the notice to
380 request in writing a hearing on the application. Upon receipt of an applicant's written
381 request the Commissioner ~~commissioner~~ shall provide the applicant with due notice and
382 opportunity for hearing on the application conducted by the Commissioner ~~commissioner~~
383 or his or her duly appointed hearing officer pursuant to Regulation 560-8-6 et seq. If the
384 Commissioner ~~commissioner~~, after providing notice and opportunity for a hearing,
385 determines that the applicant is not entitled to a license, the applicant shall be advised in
386 writing of the findings upon which ~~such~~ the license denial is based.

387
388 Authority: O.C.G.A. §§ 48-11-4, 48-11-6.
389

390 **Rule 560-8-1-.03 Failure to Comply with Tax Laws - General**

391 (1) No application for any license pursuant to the Code and these regulations will be
392 considered as long as the applicant, or any person or entity holding an interest in a business

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393 for which application is made, has failed to meet any obligations imposed by any tax law
394 or regulation of this state.

395 (2) The failure of any licensee, or any person or entity holding an interest in a business for
396 which a license has been issued, to meet any obligations imposed by any tax law of this
397 state ~~State~~ shall constitute grounds for suspension or revocation of the license.

398
399 Authority: O.C.G.A. §§ 48-2-12, 48-11-4, 48-11-6.

400
401 **Rule 560-8-1-.04 Violations: Unlawful Activities - General**

402 (1) Any person holding any license, permit, or registration issued pursuant to the Code and
403 these regulations who violates any provision of the Code or these regulations ~~Regulations~~,
404 or directs, consents to, permits, or acquiesces in such violation, either directly or indirectly,
405 shall by such conduct, subject the license to suspension, revocation, or cancellation.

406 a. For purposes of administering and enforcing the Code ~~this Act~~, any act committed
407 by an employee, representative, or agent of a licensee ~~or Representative of a~~
408 ~~Licensee~~ shall be deemed to be an act of the Licensee.

409 (2) It shall be a violation of the Code ~~this Act~~ and these regulations for any licensee ~~Licensee~~,
410 permittee, or registrant to permit any person to engage in any activity on the premises for
411 which the license is issued or within the place of business that ~~Place of Business~~, which is
412 in violation of the laws or regulations of any federal, state, county or municipal governing
413 authority or regulatory agency.

414 a. With respect to any such activity, it shall be rebuttably presumed that the act was
415 done with the knowledge or the consent of the licensee ~~Licensee~~; provided
416 however, that this presumption may be rebutted only by evidence which precludes
417 every other reasonable hypothesis such that the licensee ~~such Licensee~~ did not
418 know, assist or aid in such occurrence, or in the exercise of full diligence could not
419 have discovered or prevented such activity.

420
421 Authority: O.C.G.A. §§ 48-2-12.

422
423 **Rule 560-8-1-.05 Inspection of Licensed Premises and Records - General**

424 (1) The Commissioner ~~commissioner~~ and/or the Commissioner's ~~commissioner's~~ agents may
425 enter the licensed premises of any person engaged in the manufacture, transportation,

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426 distribution, sale, storage, or possession of any ~~loose tobacco, smokeless tobacco, cigars,~~
427 ~~little cigars, or cigarettes~~ cigarettes, cigars, little cigars, loose tobacco or smokeless
428 tobacco, vapor products, or alternative nicotine products at any time for the purpose of
429 inspecting the premises and enforcing the Code and regulations, ~~and~~ The Commissioner
430 and the Commissioner's agents shall have access during the inspection to all areas of the
431 premises and to all books, records, and supplies relating to the manufacture, transportation,
432 distribution, sale, storage, or possession of cigarettes, cigars, little cigars, loose tobacco or
433 smokeless tobacco, vapor products, and alternative nicotine products. ~~loose tobacco,~~
434 ~~smokeless tobacco, cigars, little cigars, or cigarettes.~~

435 (2) ~~Failure to cooperate with all aspects of an inspection or to hinder or interfere with an agent~~
436 ~~in the performance of the agent's duties~~ It shall be a violation of these regulations for by
437 any licensee, its employee, or anyone acting on behalf of or with the approval of the
438 licensee to hinder or interfere with an agent in the performance of the agent's duties or to
439 fail to cooperate with all aspects of an inspection, ~~compensated or otherwise.~~ Interference
440 or hindrance of an agent shall include, but not be limited to the following:

441 (a) Disorderly conduct including be having in any manner that tends to threaten, or to
442 appear to threaten, the agent or members of the public during an inspection or
443 performance of the agent's duty.

444 (b) Disturbing the peace including, but not limited to, exhibiting loud, boisterous,
445 threatening, abusive, insulting, or indecent language during an inspection or
446 performance of the agent's duty.

447
448 Authority: O.C.G.A. §§ 48-2-12, 48-11-4, 48-11-11, 48-11-19.
449

450 **Rule 560-8-1-.06 Records - General**

451 (1) Each manufacturer, importer, distributor, or dealer shall retain for three years from the date
452 of receipt by the Commissioner ~~commissioner,~~ complete and accurate records of all
453 tobacco products, vapor products, and alternative nicotine products ~~loose tobacco,~~
454 ~~smokeless tobacco, cigars, little cigars, and cigarettes~~ manufactured, produced, purchased,
455 or ~~and~~ sold.

456 (2) The records shall be of a kind and in a form prescribed by the Commissioner.
457 ~~commissioner.~~

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458 (3) No manufacturer, importer, distributor, or dealer shall store any record concerning the
459 shipping, invoicing, sale, payment, or storage of tobacco products, vapor products, or
460 alternative nicotine products at any other location than that for which a license has been
461 issued except upon the written approval of the Commissioner. ~~commissioner.~~

462
463 Authority: O.C.G.A. §§ 48-2-12, 48-11-2, 48-11-11, 48-11-14.

464
465 **Rule 560-8-1-.07 Computation of Tax for Tobacco Products and Vapor Products ~~Loose~~**
466 **~~Tobacco, Smokeless Tobacco, Cigars~~ - General**

467 In using the alternate method for computing the tax on cigars, loose tobacco or smokeless tobacco,
468 and vapor products, the wholesale cost price shall include all distributor promotions, and
469 distributor promotions may not be subtracted or excluded from the wholesale cost price. Any costs
470 incurred for consumer promotions shall not be included in the calculation of the wholesale cost
471 price. ~~cigars, loose tobacco, smokeless tobacco, and cigars, any costs incurred for "consumer~~
472 ~~promotions" shall not be included in the calculation of the wholesale cost price. Wholesale Cost~~
473 ~~Price shall include all "distributor promotions."~~

474
475 Authority: O.C.G.A. §§ 48-2-12, 48-11-2, 48-11-3.

476
477 **Rule 560-8-1-.08 Monthly Report of Shipments; Invoices - General**

478 Every manufacturer or importer, distributor, and dealer of tobacco products, vapor products, or
479 alternative nicotine products ~~loose tobacco, smokeless tobacco, cigars, little cigars, or cigarettes~~
480 who ships any tobacco products, vapor products, or alternative nicotine products ~~loose tobacco,~~
481 ~~smokeless tobacco, cigars, little cigars, or cigarettes~~ from a location outside this state to any
482 distributor or dealer located within this state shall, on or before the tenth day of the month
483 following such shipments, make a report of all such shipments to the Commissioner electronically
484 using the Georgia Tax Center, accessible through the Department's website. ~~commissioner on a~~
485 ~~form provided by the commissioner.~~

486
487 Authority: O.C.G.A. §§ 48-2-12, 48-11-10.

488
489 **Rule 560-8-1-.09 Warehouse Monthly Reports - General**

490 (1) All warehouse operators shall make monthly reports on forms provided by the
491 Commissioner ~~commissioner~~. The reports shall disclose:

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492 (a) The number of cigarettes, cigars, little cigars, loose tobacco or smokeless tobacco
493 products, vapor products, and alternative nicotine products ~~loose tobacco,~~
494 ~~smokeless tobacco, cigars, little cigars and cigarettes~~ on hand for both the first and
495 last days of the calendar month;

496 (b) The number of cigarettes, cigars, little cigars, loose tobacco or smokeless tobacco
497 products, vapor products, and alternative nicotine products ~~loose tobacco,~~
498 ~~smokeless tobacco, cigars, little cigars, and cigarettes~~ received, the number shipped
499 into this ~~state~~ State, the number shipped out of this state, and to whom all shipments
500 were delivered.

501 (2) The reports shall be made on or before the tenth day of each month and shall cover the
502 preceding calendar month.

503
504 Authority: O.C.G.A. §§ 48-2-12, 48-11-10.

505
506 **Rule 560-8-1-10 Carrier's Monthly Reports - General**

507 (1) All carriers transporting tobacco products, vapor products, or alternative nicotine products
508 ~~loose tobacco, smokeless tobacco, cigars, little cigars, or cigarettes~~ into this state for
509 delivery to distributors and retailers located within this state shall make monthly reports on
510 forms provided by the Commissioner. ~~commissioner~~.

511 (2) The reports shall disclose:

512 (a) The number of cigarettes, cigars, little cigars, loose tobacco or smokeless tobacco
513 products, vapor products, and alternative nicotine products ~~loose tobacco,~~
514 ~~smokeless tobacco, cigars, little cigars, and cigarettes~~ transported, from whom the
515 contents were shipped, and to whom such shipments were delivered.

516 (b) The number of non-tax paid cigarettes, cigars, little cigars, loose tobacco or
517 smokeless tobacco products, vapor products, and alternative nicotine products
518 ~~loose tobacco, smokeless tobacco, cigars, little cigars, and cigarettes~~ lost, stolen, or
519 damaged in transit.

520 (c) The number of all non-tax paid cigarettes, cigars, little cigars, loose tobacco or
521 smokeless tobacco products, vapor products, and alternative nicotine products
522 ~~loose tobacco, smokeless tobacco, cigars, little cigars, and cigarettes~~ refused or
523 returned to the carrier.

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524 (3) The reports shall be made on or before the tenth day of each month and shall cover the
525 preceding calendar month.

526
527 Authority: O.C.G.A. §§ 48-2-12, 48-11-10, 48-11-11.

528
529 **Rule 560-8-1-.11 Sales to Minors - General**

530 No licensee, employee of such licensee, representative, or any person acting on behalf of such
531 licensee shall sell or barter, directly or indirectly, tobacco products, vapor products, tobacco-
532 related objects, vapor-related objects, or alternative nicotine products, ~~or vapor products~~ to any
533 person who is under 21 years of age. Any act committed by an employee, representative, or agent
534 of a licensee shall be deemed to be an act of the ~~such~~ licensee.

535
536 Authority: O.C.G.A. §§ 16-12-176, 48-2-12.

537
538 **Rule 560-8-1-.12 Export Cigarettes and Vapor Products - General**

539 (1) No licensee shall buy, sell, store, or distribute cigarettes or vapor products that are
540 packaged with the label, ~~a label that state~~ "For Export Only, U.S. Tax Exempt, For Use
541 Outside U.S.," or a label with similar wording, indicating that the manufacturer did not
542 intend for the product to be sold in the United States.

543 (2) The purchase or and sale of such cigarettes or vapor products will result in the revocation
544 or suspension of the license or other disciplinary action.

545
546 Authority: O.C.G.A. §§ 48-11-23.1.

547
548 **Rule 560-8-1-.13 Criminal Penalties - General**

549 (1) Superior Courts of the state have jurisdiction over certain offenses set forth in Chapter 11
550 of Title 48 of the Code, ~~O.C.G.A.~~, that are punishable by fine or imprisonment or both.

551 (2) Penalties for the following offenses are set forth in O.C.G.A. §§ 48-11-22 et—— seq.

552 (a) Transportation of unstamped or non-tax paid tobacco products or vapor products.
553 cigarettes and non-tax paid cigars.

554 (b) Possession of unstamped or non-tax paid tobacco products or vapor products.
555 cigarettes or non-tax paid cigars.

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- 556 (c) Operation of unlicensed business or activity.
- 557 (d) Failure to file a report or filing false report.
- 558 (e) False entries or invoices.
- 559 (f) Possession, use, manufacture or other unlawful activities involving counterfeited
560 stamps or tampering with metering machines.
- 561 (g) Swearing and testifying falsely with respect to matters governed by Chapter 11 of
562 Title 48 of the Code.
- 563 (h) Possession or sale of counterfeit cigarettes or counterfeit vapor products.

564
565 Authority: O.C.G.A. §§ 48-2-12, 48-11-21 to 48-11-30.

566
567 **Rule 560-8-1-14 Assessments, Civil Penalties, and Collection Actions - General**

- 568 (1) The Commissioner may make assessments, assess civil penalties, and take collection
569 actions ~~the following civil penalties or assessments~~ as set forth in O.C.G.A. §§ 48-11-12,
570 48-11-14, and 48-11-17:
- 571 (a) Assessment of deficiencies for nonpayment of taxes; ~~and~~ penalties for incorrect or
572 unfiled reports; ~~nonpayment of taxes;~~ penalties for deficiencies ~~penalty for~~
573 ~~deficiency~~ due to fraud.
- 574 (b) Assessment of penalties for failure to register; penalties for failure to timely report;
575 penalties for failure to timely remit taxes. ~~tax due from person failing to file or filing~~
576 ~~an incorrect report; hearing; penalties.~~
- 577 (c) Amount of unpaid tax as lien against property; seizure and sale.

578
579 Authority: O.C.G.A. §§ 48-2-12, 48-11-12, 48-11-14, 48-11-17.

580
581 **Rule 560-8-1-15 Manufacturer, Distributor, and Dealer to Make Accurate Invoice**

- 582 (1) The sale or delivery of any tobacco products, vapor products, or alternative nicotine
583 products ~~Tobacco Product~~ by a manufacturer, distributor, or dealer, ~~Manufacturer,~~
584 ~~Distributor, or Dealer~~ or its agents; or employees; shall include a written invoice delivered
585 contemporaneously with the sale or delivery to any manufacturer, distributor, or dealer.
586 ~~Manufacturer, Distributor, or Dealer.~~

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- 587 (2) Each sales invoice shall have printed or clearly written thereon:
- 588 (a) Name, address, and tobacco license number of the purchaser and the seller;
- 589 (b) Date of delivery or shipment and invoice number;
- 590 (c) Brand, type, and quantity of tobacco products, vapor products, and alternative
591 nicotine products ~~Tobacco Product~~ received;
- 592 (d) The place from which the tobacco products, vapor products, and alternative nicotine
593 products were shipped. ~~Tobacco Product was shipped.~~
- 594 (3) A manufacturer, distributor, or dealer, ~~Manufacturer, Distributor, or Dealer,~~ or its agents,
595 or employees shall not, in a sale to a manufacturer, distributor, or dealer: ~~Manufacturer,~~
596 ~~Distributor, or Dealer:~~
- 597 (a) Create or knowingly accept an invoice which falsely states prices or any terms of
598 any sale;
- 599 (b) Issue an invoice which does not clearly specify the sum of Georgia excise tax.
- 600 (4) All invoices shall:
- 601 (a) If excise tax has been paid, be boldly marked either "GEORGIA EXCISE TAX
602 PAID" or similar language indicating state excise tax has been paid.
- 603 (b) If excise tax has not been paid, be boldly marked "PURCHASER RESPONSIBLE
604 FOR EXCISE TAX" or "NO GEORGIA EXCISE TAX PAID - PURCHASER
605 RESPONSIBLE."
- 606 ~~(e)~~—If an invoice is only for the sale of tax stamped cigarettes, then subsection (4) of this
607 regulation ~~Regulation~~ shall not apply.
- 608 (5) The Commissioner may suspend the tobacco license of any person or entity found to be in
609 violation of this regulation. ~~Regulation.~~
- 610 (6) The Commissioner may revoke such tobacco license after a hearing pursuant to O.C.G.A.
611 § 48-11-6.

612
613 Authority: O.C.G.A. §§ 48-2-12, 48-11-2, 48-11-6.
614

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615 **Rule 560-8-1-.16 Invalid Checks**

- 616 (a) Dealers offering checks in payment for purchases of merchandise from a distributor
617 ~~Distributor~~, whether the dealer ~~Dealer~~ is the maker or endorser of such checks, shall, upon
618 notification that any such check has been dishonored, make immediate payment for same.
619 Dealers failing to comply with this regulation ~~Regulation~~ may be subject to a citation.
- 620 (b) Distributors who receive a dishonored check from a dealer ~~Dealer~~ and secure a criminal
621 warrant against the dealer ~~Dealer~~ must notify the Commissioner, in writing, within ten (10)
622 days of the date of issuance of the warrant. Such notification shall include all pertinent
623 information associated with the criminal warrant, including the county where the warrant
624 was secured, the warrant number, docket number, and/or a copy of the warrant.

625
626 Authority: O.C.G.A. §§ 48-2-12, 48-11-3.
627

628 **Rule 560-8-1-.17 Notification of Disciplinary Action**

- 629 (1) If ~~Any licensee who has~~ any disciplinary action is taken against the licensee, its ~~him or his~~
630 employees, or its place of business by any authority, ~~either municipal, county, state, or~~
631 ~~federal for tobacco offenses, and any felony convictions,~~ the licensee shall notify the
632 Commissioner ~~or the Commissioner's agents~~ within fifteen (15) days of such action.
- 633 (a) The notification must include the complete details of the action taken;
- 634 (b) Any licensee who fails to notify the Commissioner or the Commissioner's agents
635 of such action within the prescribed time may be cited and required to appear before
636 the Commissioner to show cause as to why his license should not be suspended,
637 revoked, or cancelled.
- 638 (2) Disciplinary action as used in this regulation ~~Regulation~~ means any action taken by any
639 municipal, county, state, or federal authority in this state or any other state agency ~~agency~~ against
640 the licensee ~~Licensee~~, its employees, or its place of business, including but not limited to:
- 641 (a) Arrests by local, state, or federal authorities of the licensee or any of its employees;
- 642 (b) Citations issued by local, state, or federal authorities, to the licensee or any of its
643 employees;
- 644 (c) Indictments, presentments, or accusations in any local, state, or federal courts
645 against the licensee or any of its employees;

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- 646 (d) Convictions of the licensee or any of its employees; or penalties imposed pursuant
647 to a plea of nolo contendere or non vult against the licensee or any of its employees
648 in any local, state, or federal court;
- 649 (e) Penalties imposed by any regulatory agency against the licensee or any of its
650 employees; or
- 651 (f) Any other written charges or reprimand by local, state, or federal authorities.
- 652 (3) Traffic citations written to the licensee or any of its employees need not be reported to the
653 Commissioner ~~or the Commissioner's agents~~.
- 654 (4) The licensee shall report civil ~~Civil~~ actions or accusations against the licensee, or any
655 person, ~~firm or corporation holding a~~ having any interest in the operation of the place of
656 business or control over the place of business ~~a financial interest in the license shall be~~
657 ~~reported~~ in accordance with paragraph (1) of this regulation. ~~Regulation~~.

658
659 Authority: O.C.G.A. §§ 48-2-12.

660
661 **Rule 560-8-1-.18 Subterfuge - General Provisions**

662 Any act which may be construed as subterfuge in an effort to circumvent any of these regulations
663 shall be deemed a violation of the regulation attempted to be circumvented.

664
665 Authority: O.C.G.A. §§ 48-2-12.