

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-2026-02

RE: Proposal to amend Subject 560-8-2 Dealer 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 560-8-2 Dealer 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. §§ 48-2-12, 48-11-2, 48-11-3, 48-11-4, 48-11-5, 48-11-8, 48-11-11, and 48-11-12.

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-2026-02" 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 560-8-2
DEALER PROVISIONS

Rule 560-8-2-.01 Application for License – Dealer

The Georgia Department of Revenue proposes to amend Rule 560-8-2-.01 Application for License – Dealer 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 instructions on how to apply for a dealer’s license.

The purpose of the amendment is to add vapor products and alternative nicotine products to the types of products a dealer licensee may sell.

Rule 560-8-2-.02 Reporting of Shipment by Nonresident of Untaxed Loose Tobacco, Smokeless Tobacco, Cigars, Little Cigars, and Cigarettes, and Payment of Tax – Dealer

The Georgia Department of Revenue proposes to amend Rule 560-8-2-.02 Reporting of Shipment by Nonresident of Untaxed Loose Tobacco, Smokeless Tobacco, Cigars, Little Cigars, and Cigarettes, and Payment of Tax – Dealer 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 reporting and remittance procedures for dealers who purchase and receive shipments of tobacco products or vapor products from a nonresident who is not licensed in the state.

The purpose of the amendment is to:

- Amend the title to include vapor products.
- Add vapor products to the types of products that must be reported to the Department and for which taxes must be remitted.
- Clarify and update what steps a dealer must take if they receive any shipment of taxed or untaxed tobacco products or vapor products from a nonresident not licensed in the state.

Rule 560-8-2-.03 Tax Stamps – Dealer

The Georgia Department of Revenue proposes to amend Rule 560-8-2-.03 Tax Stamps – Dealer 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 instructions for dealers who come into possession of untaxed tobacco products or vapor products.

The purpose of the amendment is to:

- Add vapor products to the types of untaxed products a dealer must report to the Department and on which a dealer must remit taxes to the Department.
- Clarify that if a dealer comes into possession of any untaxed tobacco products or vapor products the dealer must report the products to the Commissioner, but a dealer may make such report to the Commissioner in advance if the dealer expects to come into possession of any untaxed tobacco products or vapor products.

PROPOSED

RULES
OF
DEPARTMENT OF REVENUE

CHAPTER 560-8
ALCOHOL AND TOBACCO DIVISION (TOBACCO)

SUBJECT 560-8-2
DEALER PROVISIONS

1 **TABLE OF CONTENTS**

- 2 560-8-2-.01 Application for License - Dealer
3 560-8-2-.02 Reporting of Shipment by Nonresident of ~~Untaxed Loose Tobacco Products;~~
4 ~~Smokeless Tobacco, Cigars, Little Cigars and Cigarettes and Vapor Products~~ and Payment of
5 Tax - Dealer
6 560-8-2-.03 Tax Stamps - Dealer
7

8 **Rule 560-8-2-.01 Application for License - Dealer**

- 9 (1) To be licensed as a dealer of tobacco products, vapor products, and alternative nicotine
10 products, each person shall apply to the ~~commissioner~~ Commissioner.
- 11 a. Using the Georgia Tax Center, accessible through the Department's website at
12 ~~extax.dor.ga.gov~~, an individual must apply for a tobacco license. Each dealer's
13 license shall be valid for 12 months beginning the date of issuance ~~issue~~ for the
14 initial license, and the first day of the month of issue for subsequent licenses, and
15 shall expire on the last day of the month preceding the month in which the initial
16 license was issued.
- 17 (2) A dealer's license shall not be issued to:
- 18 a. A person who maintains a warehouse, warehouse personnel, and salespersons who
19 regularly contact and calls on dealers.
- 20 b. A vending machine operator or a vending machine owner of loose tobacco, or
21 smokeless tobacco, cigar, little cigar, or cigarette vending machines.
- 22 c. A person who is licensed as a distributor.

23
24 Authority: O.C.G.A. §§ 42-2-12, 48-11-4.
25

26 **Rule 560-8-2-.02 Reporting of Shipment by Nonresident of ~~Untaxed Loose Tobacco~~**
27 **Products, Smokeless Tobacco, Cigars, Little Cigars and Cigarettes and Vapor Products**
28 **and Payment of Tax - Dealer**

29 A dealer ~~Dealers in this state~~ shall be deemed a distributor if such dealer ~~who~~ purchases and
30 receives any shipment of tobacco products ~~loose tobacco, smokeless tobacco, cigars, little cigars~~
31 ~~or cigarettes or vapor products~~ from any nonresident who is not licensed in this state, ~~are deemed~~
32 a distributor and Such dealer shall:

**RULES
OF
DEPARTMENT OF REVENUE**

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

**SUBJECT 560-8-2
DEALER PROVISIONS**

- 33 (1) File a report electronically with the Commissioner through the Georgia Tax Center of the
34 shipment within twenty-four (24) hours of receipt of such the shipment tobacco products
35 with the commissioner on forms provided by the commissioner. If the shipment contains
36 untaxed tobacco products or vapor products, then the report must include the identification
37 of the seller.
- 38 ~~(2) Register with the commissioner that purchases are being made from a nonresident who is~~
39 ~~not a manufacturer or distributor.~~
- 40 ~~(23)~~ Maintain books and records to account for all untaxed tobacco products and vapor products
41 received.
- 42 ~~(34)~~ Report monthly the receipt of such untaxed tobacco products or vapor products
43 electronically through the Georgia Tax Center ~~loose tobacco, smokeless tobacco, cigars,~~
44 ~~little cigars or cigarettes.~~
- 45 ~~(45)~~ Remit appropriate tax to the Department ~~department~~ for the purchase price of such tobacco
46 products and vapor products no later than the tenth day of the month following the month
47 of purchase.

48
49 Authority: O.C.G.A. §§ 48-2-12, 48-11-2 to 48-11-5, 48-11-8, 48-11-11, 48-11-12.

50
51 **Rule 560-8-2-.03 Tax Stamps - Dealer**

- 52 (1) Any dealer coming into possession, ~~or who expects to come in possession,~~ of any loose
53 tobacco, smokeless tobacco, cigars, or little cigars, loose tobacco or smokeless tobacco, or
54 vapor products for which the tax has not been paid under the alternate method, or cigarettes
55 not bearing the required tax stamps shall, within twenty-four (24) hours, exclusive of
56 weekends and state and federal holidays, report same to the Commissioner ~~commissioner~~
57 on a form furnished by the Commissioner ~~commissioner~~.
- 58 (2) Alternatively, any dealer who expects to come into possession of any cigars, little cigars,
59 loose tobacco or smokeless tobacco, or vapor products for which tax has not been paid
60 under the alternate method or cigarettes not bearing tax stamps may in advance of coming
61 into possession file the report as required in subsection (1) of this regulation. ~~Regulation.~~
- 62 ~~(32)~~ Any dealer coming into possession of any untaxed loose tobacco, smokeless tobacco,
63 cigars, or little cigars, loose tobacco or smokeless tobacco, or vapor products for which the

**RULES
OF
DEPARTMENT OF REVENUE**

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

**SUBJECT 560-8-2
DEALER PROVISIONS**

64 tax has not been paid, shall pay the tax due under the alternate method before selling, using,
65 or otherwise disposing of same.

66 (43) All invoices covering the purchase of ~~loose tobacco, smokeless tobacco, cigars, or little~~
67 cigars, loose tobacco or smokeless tobacco, or vapor products shall note the payment of
68 tax.

69 (54) Any dealer within twenty-four (24) hours, exclusive of weekends and state and federal
70 holidays, who comes into possession of any cigarettes not bearing the proper tax stamps
71 shall either:

72 (a) Before selling or using, deliver all untaxed product to a licensed distributor who, at
73 its option, may affix the appropriate tax stamps and invoice the dealer at licensed
74 distributor's cost to affix same;-

75 (b) Return the cigarettes to the seller of such cigarettes and retain proof of their return;
76 or-

77 (c) At no cost to the Department, deliver and relinquish ownership of all untaxed
78 cigarettes to the Department for disposal.

79 (65) If a licensed distributor agrees to affix the tax stamps, such distributor shall affix to each
80 individual package of cigarettes the stamps necessary to evidence payment of the tax.

81
82 Authority: O.C.G.A. §§ 48-2-12, 48-11-3, 48-11-4, 48-11-8.