

**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-2026-03**

**RE: Proposal to amend Subject 560-8-3 Distributor 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 560-8-3 Distributor 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, 48-11-3, 48-11-4, 48-11-5, 48-11-7, 48-11-7, 48-11-8, 48-11-11, 48-11-12, 48-11-14, and 48-11-15.

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](mailto: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-2026-03” 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 560-8-3**  
**DISTRIBUTOR PROVISIONS**

**Rule 560-8-3-.01 Application for License – Distributor**

The Georgia Department of Revenue proposes to amend Rule 560-8-3-.01 Application for License – Distributor 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 the application procedure for distributor’s licenses.

The purpose of the amendment is to:

- Add vapor products and alternative nicotine products to the rule.
- Include the additional \$10.00 fee for those licenses that include vapor products.

**Rule 560-8-3-.02 License; Nonresident Applicant – Distributor**

The Georgia Department of Revenue proposes to amend Rule 560-8-3-.02 License; Nonresident Applicant – Distributor 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 rules for nonresident distributor licensees.

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

**Rule 560-8-3-.03 Representative License – Distributor**

The Georgia Department of Revenue proposes to amend Rule 560-8-3-.03 Representative License – Distributor 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 rules and qualifications for representative permits for representatives of licensed distributors.

The purpose of the amendment is to:

- Amend the title from “Representative License” to “Representative Permit”
- Add vapor products and alternative nicotine products to the rule.

#### **Rule 560-8-3-.04 Sale Without Tax Stamp; Notification – Distributor**

The Georgia Department of Revenue proposes to amend Rule 560-8-3-.04 Sale Without Tax Stamp; Notification – Distributor by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rules.

The purpose of this rule is to notify distributor licensees that they are prohibited from selling or delivering any cigarettes without a tax stamp or any tobacco products or vapor products for which taxes have not been paid. Additionally, this rule lays out the procedure for licensees to receive and stamp untaxed cigarettes.

The purpose of the amendment is to:

- Update the method by which a licensee must notify the Commissioner of receipt of any untaxed cigarettes through the Georgia Tax Center, which is accessible through the Department's website.
- Add vapor products to the rule.

#### **Rule 560-8-3-.05 Shipment by Nonresident Non-manufacturer – Distributor**

The Georgia Department of Revenue proposes to amend Rule 560-8-3-.05 Shipment by Nonresident Non-manufacturer – Distributor 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 distributors that they must report any shipment of tobacco products, vapor products, or alternative nicotine products from a nonresident who is not the manufacturer of such products to the Commissioner.

The purpose of the amendment is to:

- Update the method by which a licensee must notify the Commissioner of receipt of any shipment of such products to the Georgia Tax Center which is accessible through the Department's website.
- Add vapor products and alternative nicotine products to the rule.

#### **Rule 560-8-3-.06 Alternate Method of Tax for Loose Tobacco, Smokeless Tobacco, Cigars, Little Cigars – Distributor**

The Georgia Department of Revenue proposes to amend Rule 560-8-3-.06 Alternate Method of Tax for Loose Tobacco, Smokeless Tobacco, Cigars, Little Cigars – Distributor 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 the procedure for licensees to file monthly tax reports accompanied by the total payment of taxes due on all loose tobacco or smokeless tobacco, cigars, little cigars, and vapor products purchased during the month.

The purpose of the amendment is to:

- Update the method by which a licensee must make monthly tax reports to the Commissioner to the Georgia Tax Center, which is accessible through the Department's website.
- Add vapor products to the rule.

#### **Rule 560-8-3-.07 Cigarettes – Tax Stamping Methods and Discounts – Distributor**

The purpose of the amendment is to correct grammar.

#### **Rule 560-8-3-.08 Claims for Refund or Credit – Distributor**

The Georgia Department of Revenue proposes to amend Rule 560-8-3-.08 Claims for Refund or Credit – Distributor 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 the procedure for licensees to make claims for a refund or credit.

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

#### **Rule 560-8-3-.09 Report of Loss, Damage, and Refusal of Non-Tax Paid Tobacco Products – Distributor**

The Georgia Department of Revenue proposes to amend Rule 560-8-3-.09 Report of Loss, Damage, and Refusal of Non-Tax Paid Tobacco Products – Distributor 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 distributors must report all losses, damages in transit, refused product, or product returned to the carrier of non-tax paid tobacco products and vapor products.

The purpose of the amendment is to:

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

#### **Rule 560-8-3-.10 Conducting Business in Multiple States – Distributor**

The Georgia Department of Revenue proposes to amend Rule 560-8-3-.10 Conducting Business in Multiple States – Distributor 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 distributors who conduct business in multiple states to prevent commingling tobacco products, vapor products, and alternative nicotine for sale in Georgia with products for sale in other states.

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

**Rule 560-8-3-.11 Promotional Activities – Distributor**

The Georgia Department of Revenue proposes to amend Rule 560-8-3-.11 Promotional Activities – Distributor 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 the procedure and qualifications for promotional activities licenses.

The purpose of the amendment is to:

- Add vapor products and alternative nicotine products to the rule.
- Include the additional \$10.00 fee for those licenses that include vapor products.

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

**SUBJECT 560-8-3  
DISTRIBUTOR PROVISIONS**

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16  
17 **Rule 560-8-3-.01 Application for License - Distributor**

- 18 (1) To be licensed as a distributor of cigarettes, cigars, little cigars, loose tobacco or smokeless  
19 tobacco, vapor products, or alternative nicotine products ~~loose tobacco, smokeless tobacco,~~  
20 ~~cigars, little cigars or cigarettes~~ each person shall apply to the Commissioner  
21 ~~commissioner~~.
- 22 a. Such application shall be submitted before July 1 on forms provided for that  
23 purpose by the commissioner. Using the Georgia Tax Center, accessible through  
24 the Department's website at extax.dor.ga.gov, a person ~~an individual~~ must apply for  
25 a tobacco license for the state of Georgia's fiscal year and annually renew the  
26 license.
- 27 b. An application for an initial state license shall include:
- 28 i. An application fee of \$250.00.
- 29 ii. An additional fee of \$10.00 for those licenses that include vapor products.
- 30 iii. ~~ii.~~ Payment of ~~the licensing fee and~~ a bond, on a form provided by the  
31 Commissioner ~~commissioner~~, in an amount equal to \$5,000.00.
- 32 c. The state license issued for a distributor shall be valid from ~~for~~ the date of issuance  
33 until the following June 30.

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- 34 d. A renewal application shall include:
- 35 i. A renewal fee of \$10.00.
- 36 ii. An additional fee of \$10.00 for those licenses that include vapor products.
- 37 ~~iii.~~ Payment of the licensing fee and a bond, on a form provided by the  
38 Commissioner commissioner, in an amount equal to one percent (1%) of  
39 gross sales of cigarettes, cigars, little cigars, loose tobacco or smokeless  
40 tobacco, vapor products, and alternative nicotine product loose tobacco,  
41 smokeless tobacco, cigars, little cigars, or cigarettes during the preceding  
42 license year. In no circumstance shall the bond licensing fee be less more  
43 than \$1,000.
- 44 (2) A distributor shall obtain a separate license in accordance with the provisions of this  
45 regulation for all places of business it maintains.
- 46 (3) A distributor's license shall not be issued to:
- 47 a. A person who does not maintain a warehouse, warehouse personnel, and  
48 salespersons who regularly contact and call on dealers.
- 49 b. A vending machine operator or a vending machine owner of loose tobacco, or  
50 smokeless tobacco, cigar, little cigar, or cigarette vending machines.
- 51 c. A person who is licensed as a dealer.

52  
53 Authority: O.C.G.A. §§ 42-2-12, 48-11-4, 48-11-7.

54  
55 **Rule 560-8-3-.02 License; Nonresident Applicant - Distributor**

- 56 (1) A nonresident person of this state may be licensed to distribute loose tobacco, or smokeless  
57 tobacco, cigars, little cigars, ~~or~~ cigarettes, vapor products, or alternative nicotine products  
58 at wholesale in this state and either to purchase and affix Georgia cigarette tax stamps loose  
59 tobacco, smokeless tobacco, cigar, and cigarette tax stamps, or to or pay loose tobacco, or  
60 smokeless tobacco, cigar, or little cigar, or vapor product taxes under the alternate method  
61 provided that the state of residence of the nonresident applicant reciprocates the privilege  
62 to a resident of this state.
- 63 (2) A nonresident applicant shall agree:

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- 64 (a) In a form satisfactory to the Commissioner ~~commissioner~~, to submit to the  
65 Commissioner's ~~commissioner's~~ regulatory authority with respect to its person,  
66 activities, and place or places of business outside this state as fully and completely  
67 as if such nonresident person, its activities, and its place or places of business were  
68 located in this state.
- 69 (b) To submit all books, accounts, and records for examination by the Commissioner  
70 ~~commissioner~~ or a duly authorized agent during reasonable business hours.
- 71 (c) To comply faithfully with all rules and regulations hereafter promulgated by the  
72 Commissioner ~~commissioner~~, particularly in ~~particular~~ those concerning  
73 nonresident distributors, their activities, and their places of business.
- 74 (d) To be subject to service of process in accordance with the provisions of the Code  
75 relating to any matter involving taxes imposed by the Code.
- 76 (e) That any violation of any law of this state, or any applicable rule or regulation, shall  
77 be cause for revoking any license issued and forfeiture of the bond.
- 78 (3) A nonresident applicant shall post a bond with the Commissioner ~~commissioner~~ in an  
79 amount not less than \$1,000.00, as determined by the Commissioner ~~commissioner~~ and in  
80 a form prescribed by the Commissioner ~~commissioner~~. The condition of said bond shall be  
81 payment of any tax, penalty, or interest due; the state by such nonresident distributor; and  
82 compliance with this regulation.

83  
84 Authority: O.C.G.A. §§ 48-2-12, 48-11-5, 48-11-7.

85  
86 **Rule 560-8-3-.03 Representative Permit License - Distributor**

- 87 (1) No individual and no employee or agent ~~person, as an employee or otherwise~~ of a  
88 distributor shall engage in selling loose tobacco, or smokeless tobacco, cigars, little cigars,  
89 ~~or~~ cigarettes, vapor products, or alternative nicotine products to dealers in this state ~~State~~  
90 for resale unless such individual is permitted by the Commissioner. ~~person is licensed by~~  
91 ~~the commissioner.~~
- 92 (2) No individual ~~person~~ shall be a salesperson or representative of a licensed distributor  
93 unless:
- 94 (a) The ~~employing~~ distributor shall have notified the Department of the individual's  
95 ~~person's~~ appointment as a representative.

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- 96 (b) The representative has completed and filed under oath an application for a  
97 representative permit in a form prescribed by the Commissioner. ~~commissioner.~~
- 98 (c) The representative has received from the Commissioner a representative permit for  
99 which the application was made by the representative. ~~from the commissioner.~~ The  
100 representative permit shall expire upon notice to the Commissioner ~~commissioner~~  
101 by the distributor ~~manufacturer~~ that it no longer employs or contracts with the  
102 representative.
- 103 (d) No fee shall be required for the representative permit, license and the representative  
104 permit license shall not be transferable to any other individual. ~~person.~~
- 105 (3) It shall be a violation of this regulation for a representative of a licensed distributor  
106 ~~manufacturer~~ to:
- 107 (a) Engage in any activity that is in violation of the laws or regulations of any federal,  
108 state, county, or municipal governing authority or regulatory agency.
- 109 (b) Cause tobacco products, vapor products, or alternative nicotine products to be  
110 delivered to an unlicensed place of business.
- 111 (4) A representative of a licensed distributor who violates these regulations may be cited and  
112 required to show cause why a valid representative permit should not be suspended or  
113 revoked.

114  
115 Authority: O.C.G.A. §§ 48-2-12, 48-11-4.

116  
117 **Rule 560-8-3-.04 Sale Without Tax Stamp; Notification - Distributor**

- 118 (1) No distributor shall sell or deliver to any other distributor or dealer:
- 119 (a) Any cigarettes which do not bear the required tax stamps.
- 120 (b) Any loose tobacco, or smokeless tobacco, cigars, or little cigars, or vapor products  
121 for which tax has not been paid under the alternate method.
- 122 (2) Distributors may receive and stamp untaxed cigarettes from dealers provided:
- 123 (a) Within twenty-four (24) hours, exclusive of weekend and federal and state holidays,  
124 of receipt of untaxed cigarettes, and prior to any transaction involving untaxed  
125 cigarettes, the distributor shall notify the Commissioner ~~commissioner~~ of such

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126 cigarettes using the Georgia Tax Center, accessible through the Department's  
127 website, on forms furnished by the commissioner.

128 (b) Dealers are required to pay distributors for all costs related to affixing the tax  
129 stamps.

130 (c) Failure by the distributor to notify the Commissioner ~~commissioner~~ will constitute  
131 cause for revocation of the distributor's license.

132  
133 Authority: O.C.G.A. §§ 48-11-3, 48-11-8.

134  
135 **Rule 560-8-3-.05 Shipment by Nonresident Non-manufacturer - Distributor**

136 Every distributor, who is not a dealer, in this state, who receives any shipment of tobacco products  
137 ~~loose tobacco, smokeless tobacco, cigars, little cigars, or cigarettes, vapor products, or alternative~~  
138 nicotine products from any nonresident who is not the manufacturer of the tobacco products ~~loose~~  
139 ~~tobacco, smokeless tobacco, cigars, or cigarettes, vapor products, or alternative nicotine products~~  
140 shall file a report of the shipment with the Commissioner on forms provided by the Commissioner  
141 and submitted through the Georgia Tax Center, accessible through the Department's website, no  
142 later than three business days from receipt of the shipment. ~~such tobacco products with the~~  
143 ~~commissioner on forms provided by the commissioner.~~

144  
145 Authority: O.C.G.A. §§ 48-11-3, 48-11-5, 48-11-8, 48-11-11.

146  
147 **Rule 560-8-3-.06 Alternate Method of Tax for Loose Tobacco, or Smokeless Tobacco,**  
148 **Cigars, and Little Cigars, and Vapor Products - Distributor**

149 (1) Taxes on loose tobacco, or smokeless tobacco, cigars, ~~and~~ little cigars, and vapor products  
150 shall not be paid by affixing tax stamps thereon, but by filing monthly reports on all such  
151 products ~~loose tobacco, smokeless tobacco, and cigars~~ received, purchased, possessed,  
152 consumed, handled, distributed, or used within this state during such month. ~~period.~~

153 (2) Distributors and persons deemed to be distributors pursuant to O.C.G.A. § 48-11-2 shall  
154 file monthly reports using the Georgia Tax Center, accessible through the Department's  
155 website, on a form provided by the commissioner on or before the tenth day of each month.

156 (3) The report shall contain:

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- 157 (a) The number of cigars, containers of loose tobacco or smokeless tobacco, and vapor  
158 products purchased or received during the report month. ~~period.~~
- 159 (b) The wholesale cost price of all loose tobacco, or smokeless tobacco, and cigars, and  
160 vapor products purchased or received during the report month. ~~period.~~
- 161 (4) The report must be accompanied by the total payment of taxes due, payable through the  
162 Georgia Tax Center, a certified check, cashier's check, or money order for the total payment  
163 of the tax due.
- 164 (5) The amount of tax due shall be computed on the actual sale or consumption of the tobacco  
165 product or vapor product within the state of Georgia and shall be payable when the tobacco  
166 product or vapor product leaves ~~leave~~ the control of the distributor for sale or consumption  
167 of the tobacco product or vapor product within the state of Georgia.

168  
169 Authority: O.C.G.A. §§ 48-11-3, 48-11-8, 48-11-12.

170  
171 **Rule 560-8-3-.07 Cigarettes - Tax Stamping Methods and Discounts - Distributor**

- 172 (1) Licensed distributors ~~Distributors~~ of cigarettes shall use only tax stamping methods and  
173 tax stamps approved by the Commissioner.
- 174 (2) The Commissioner adopts one uniform single bracket for discounts concerning cigarette  
175 stamps.
- 176 (3) For the single bracket, licensed distributors of cigarettes shall be allowed to:  
177 ~~(a) — purchase~~ Purchase cigarette tax stamps at a discount of four percent (4%) of the  
178 face value of the cigarette stamps purchased.
- 179 (4) Licensed distributors ~~Distributors~~ shall affix a certain color cigarette tax stamp, specified  
180 by the Commissioner, to a specific category of cigarette products. The categories are:
- 181 (a) Cigarette products produced by a manufacturer listed as a participant for tobacco  
182 manufacture and brand compliance for Master Settlement Agreement as set forth  
183 on the Georgia Attorney General's website.
- 184 (b) Cigarette products produced by a manufacturer listed as a non-participant for  
185 tobacco manufactures and brand compliance for Master Settlement Agreement as  
186 set forth on the Georgia Attorney General's website.

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187 (5) The primary color(s) of the cigarette tax stamps in subparagraph (4)(b) shall be different  
188 from the primary color(s) of the cigarette tax stamps in subparagraph (4)(a) of this  
189 regulation. ~~Regulation.~~

190 ~~(6) All cigarette tax stamps issued by the Department shall conform to this Regulation~~  
191 ~~beginning April 1, 2009.~~

192 ~~(67)~~ Failure to apply the appropriate cigarette tax stamp as provided for in this regulation  
193 ~~Regulation~~ shall result in administrative action by the Department including revocation or  
194 suspension of license.

195  
196 Authority: O.C.G.A. §§ 48-2-12, 48-11-3.

197  
198 **Rule 560-8-3-.08 Claims for Refund or Credit - Distributor**

199 (1) The Commissioner ~~commissioner~~ will refund the cost price of stamps affixed to any  
200 package of cigarettes or will refund the tax paid on cigars, little cigars, ~~cigarettes~~, loose  
201 tobacco, or smokeless tobacco, or vapor products under the alternate method when it is  
202 shown to the Commissioner's ~~commissioner's~~ satisfaction that any of these products:

203 (a) Have become unfit for use, consumption, or sale.

204 (b) Have been destroyed or shipped out of this state and then were destroyed.

205 (2) A claim for refund or credit shall be submitted on a form provided by the Commissioner  
206 ~~commissioner~~ and shall be accompanied by a signed affidavit from the licensee for refund  
207 or credit attesting that the cigarettes, cigars, little cigars, ~~cigarettes~~, loose tobacco, or  
208 smokeless tobacco, or vapor products that were destroyed or shipped out-of-state were unfit  
209 for use, consumption, or sale based upon currently published manufacturer's standards.

210 (3) A copy of the published standards shall accompany the affidavit and claim for refund or  
211 credit.

212 (4) A request for a refund or credit shall be submitted to the Commissioner ~~commissioner~~ no  
213 later than one year from the date the tax payment was received by the Commissioner.  
214 ~~commissioner~~. Upon the occurrence of a rate change, a request for a refund or credit shall  
215 be received by the Commissioner ~~commissioner~~ no later than thirty (30) days from the  
216 effective date of the rate change.

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217 (5) No refund or credit of taxes related to contraband tobacco products or vapor products shall  
218 be granted to any person.

219  
220 Authority: O.C.G.A. §§ 48-11-4, 48-11-14, 48-11-15.

221  
222 **Rule 560-8-3-.09 Report of Loss, Damage, and Refusal of Non-Tax Paid Tobacco Products**  
223 **and Vapor Products - Distributor**

224 All distributors shall file within twenty-four (24) hours, exclusive of weekends and federal and  
225 state holidays, reports of all losses and damages in transit of non-tax-paid tobacco products and  
226 vapor products ~~loose tobacco, smokeless tobacco, cigars, little cigars, and cigarettes,~~ and of all  
227 non-tax-paid tobacco products and vapor products ~~loose tobacco, smokeless tobacco, little cigars,~~  
228 ~~cigars, and cigarettes~~ refused or returned to the carrier on forms, electronic or otherwise, provided  
229 by the Commissioner. ~~commissioner.~~

230  
231 Authority: O.C.G.A. §§ 48-11-15.

232  
233 **Rule 560-8-3-.10 Conducting Business in Multiple States - Distributor**

234 (1) A distributor who conducts business in multiple states including Georgia, ~~and,~~ in the course  
235 of its business, who possesses at the same location both Georgia-stamped cigarettes and  
236 cigarettes stamped for sale in another state shall store cigarettes stamped for sale in another  
237 state in a locked separate room, locker, cage, or area to prevent commingling with Georgia-  
238 stamped cigarettes.

239 (2) In this state, a distributor who is licensed to sell cigarettes in multiple states is prohibited  
240 from selling over the counter ~~over the counter~~ any cigarettes not bearing Georgia stamps.

241 (3) A distributor who conducts business in multiple states including Georgia, and in the course  
242 of its business, who possesses at the same location both tobacco products, vapor products,  
243 or alternative nicotine products ~~loose tobacco, smokeless tobacco and cigars~~ for sale in  
244 Georgia and tobacco products, vapor products, or alternative nicotine products ~~loose~~  
245 ~~tobacco, smokeless tobacco and cigars~~ for sale in another state shall store the tobacco  
246 products, vapor products, or alternative nicotine products ~~loose tobacco, smokeless tobacco~~  
247 ~~and cigars~~ for sale in another state in a locked separate room, locker, cage, or area to prevent  
248 commingling with tobacco products, vapor products, or alternative nicotine products ~~loose~~  
249 ~~tobacco, smokeless tobacco and cigars~~ to be sold in Georgia.

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250  
251  
252  
253

Authority: O.C.G.A. §§ 48-11-3 to 48-11-5.

**Rule 560-8-3-.11 Promotional Activities - Distributor**

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- (1) Every person ~~engaged~~ engages in promotional activities ~~in~~ in this state on behalf of a distributor of tobacco products, vapor products, or alternative nicotine products ~~to use tobacco, smokeless tobacco, cigars, little cigars, or cigarettes,~~ shall do so only if licensed by the Commissioner. ~~commissioner.~~
- (2) Each person shall apply for a license for a period commencing from date of issuance of the license until June 30 prior to engaging in "promotional activities."
  - (a) A renewal license application must be filed prior to June 15 or the application will be considered an initial application.
  - (b) Applications shall be completed on a form provided by the Commissioner. ~~commissioner.~~
  - (c) The license fee shall be \$10.00 per license. An additional fee of \$10.00 will be applied for each vapor license, per period, and shall be remitted in the form of a certified check or money order. ~~and shall be remitted in the form of a certified check or money order.~~
  - (d) Licenses are not transferable to any other person.
- (3) Licensing hereunder shall not apply to persons employed by licensed distributors or dealers who are licensed under these regulations.
- (4) Any untrue, misleading, or omitted statement or information contained in such application shall constitute cause for the denial thereof and, if any license has been granted, shall constitute cause for revocation.
- (5) To protect ~~When contrary to~~ the public interest and welfare, the Commissioner ~~commissioner~~ may decline to issue a state license to engage in promotional activities on behalf of a distributor of tobacco products, vapor products, or alternative nicotine products of any kind when:
  - (a) Any person determined by the Commissioner ~~commissioner~~, by reason of such person's business experience, financial standing, trade associations, personal associations, records of arrests, or reputation in any community in which he has resided, to be unlikely to maintain the operation for which he is seeking a license

**RULES  
OF  
DEPARTMENT OF REVENUE**

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

**SUBJECT 560-8-3  
DISTRIBUTOR PROVISIONS**

281 in conformity with federal, state, or local laws, shall be deemed unqualified to  
282 receive a license to engage in promotional activity for a distributor.

283 (b) Any person convicted of a felony who served any part of a criminal sentence,  
284 including probation, at any time within ten (10) years immediately preceding the  
285 date of receipt of submission of an application shall be deemed unqualified to  
286 receive a license to engage in promotional activity for a distributor.

287 (c) Any person ~~who has been~~ convicted of a misdemeanor who served any part of a  
288 criminal sentence, including probation, at any time within five (5) years  
289 immediately preceding the date of receipt of submission of an application shall be  
290 deemed unqualified to receive a license to engage in promotional activity for a  
291 distributor.

292 (6) If the Commissioner ~~commissioner~~ has reason to believe that an applicant is not entitled to  
293 the license for which the applicant has applied, the Commissioner ~~commissioner~~ shall  
294 notify the applicant. The applicant shall have thirty (30) days from the date of the notice to  
295 request in writing a hearing on the application. Upon receipt of applicant's written request,  
296 the Commissioner ~~commissioner~~ shall provide the applicant with due notice and  
297 opportunity for hearing on the application conducted by the Commissioner ~~commissioner~~  
298 or his or her duly appointed hearing officer pursuant to Regulation 560-8-6 et seq. If the  
299 Commissioner ~~commissioner~~, after providing notice and opportunity for a hearing,  
300 determines that the applicant is not entitled to a license, the applicant shall be advised in  
301 writing of the findings upon which such denial is based.

302  
303 Authority: O.C.G.A. §§ 48-11-3, 48-11-4.