

**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-2026-04**

**RE: Proposal to amend Subject 560-8-4 Manufacturer/Importer 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 560-8-4 Manufacturer/Importer 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, and 48-11-4.

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-2026-04" 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 560-8-4**  
**MANUFACTURER/IMPORTER PROVISIONS**

**Rule 560-8-4-.01 Application for License – Manufacturer or Importer**

The Georgia Department of Revenue proposes to amend Rule 560-8-4-.01 Application for License – Manufacturer or Importer 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 manufacturer and importer licenses.

The purpose of the amendment is to:

- Add vapor products and alternative nicotine products to the rule.
- Notify applicants that all applications must be made using the Georgia Tax Center.
- Clarify that the term of the license shall be from the date of issuance of license through June 30.

**Rule 560-8-4-.02 Representative or Salesperson License – Manufacturer or Importer**

The Georgia Department of Revenue proposes to amend Rule 560-8-4-.02 Representative or Salesperson License – Manufacturer or Importer 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 representative or salesperson permits.

The purpose of the amendment is to:

- Amend the title from “Representative or Salesperson License” to “Representative or Salesperson Permit.”
- Change “representative or salesperson license” to representative or salesperson permit.”
- Add vapor products and alternative nicotine products to the rule.

**Rule 560-8-4-.03 Tax on Sample Loose Tobacco, Smokeless Tobacco, Cigars, and Cigarettes – Manufacturer or Importer**

The Georgia Department of Revenue proposes to amend Rule 560-8-4-.03 Tax on Sample Loose Tobacco, Smokeless Tobacco, Cigars, and Cigarettes – Manufacturer or Importer 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 that tax must be paid on all tobacco products and vapor products distributed as samples and provide rules for providing such samples.

The purpose of the amendment is to:

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

**Rule 560-8-4-.04 Promotional Activities; Licensing – Manufacturer or Importer**

The Georgia Department of Revenue proposes to amend Rule 560-8-4-.04 Promotional Activities; Licensing – Manufacturer or Importer 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.
- Clarify that a renewal license application must be filed prior to July 1.

**RULES  
OF  
DEPARTMENT OF REVENUE**

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

**SUBJECT 560-8-4  
MANUFACTURER/IMPORTER PROVISIONS**

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7

8 **Rule 560-8-4-.01 Application for License - Manufacturer or Importer**

9 (1) To be licensed as a manufacturer or importer of tobacco products, vapor products, or

10 alternative nicotine products each person shall apply to the Commissioner. ~~commissioner.~~

11 a. Using the Georgia Tax Center, accessible through the Department's website, an

12 individual on behalf of each applicant must apply for a tobacco license for the state

13 of Georgia's fiscal year and annually renew the license. The term shall be for a

14 period commencing on the date of issuance of the license through June 30.

15 b. Such application shall be submitted before July 1 on forms adopted by the

16 Commissioner ~~commissioner~~ for that purpose.

17 ~~e. Using the Georgia Tax Center, accessible through the Department's website at~~

18 ~~extax.dor.ga.gov, an individual must apply for a tobacco license for the fiscal year~~

19 ~~and annually renew the license.~~

20 (2) A manufacturer's or importer's license shall not be issued to:

21 a. A person who does not maintain a warehouse or employ warehouse personnel and

22 salespeople who regularly contact and call on distributors.

23 b. An operator of cigarette, cigar, little cigar, or loose tobacco or smokeless tobacco

24 ~~loose tobacco, smokeless tobacco, cigar, little cigar, or cigarette~~ vending machines.

25 c. A person who is licensed as a dealer.

26

27 Authority: O.C.G.A. §§ 48-11-4.

28

29 **Rule 560-8-4-.02 Representative or Salesperson Permit License -Manufacturer or Importer**

30 (1) No person, as an employee or otherwise of a manufacturer, shall engage in selling in this

31 state, tobacco products, vapor products, or alternative nicotine products ~~loose tobacco,~~

RULES  
OF  
DEPARTMENT OF REVENUE

CHAPTER 560-8  
ALCOHOL AND TOBACCO DIVISION (TOBACCO)

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32 ~~smokeless tobacco, cigars, little cigars, or cigarettes~~ to distributors in this state unless such  
33 person obtains a permit. ~~is licensed.~~

34 (2) No person shall be a salesperson or representative of a licensed manufacturer unless:

35 (a) The employing manufacturer shall have notified the Department of the person's  
36 appointment as a representative.

37 (b) The representative has completed and filed, under oath, an application for a permit  
38 as such in the form provided by the Commissioner. ~~commissioner.~~

39 (c) The representative has received the permit from the Commissioner for which the  
40 application is made ~~from the commissioner~~. The permit shall expire upon notice to  
41 the Commissioner ~~commissioner~~ by the manufacturer that it no longer employs the  
42 representative.

43 (d) A ten dollar (\$10.00) fee has been paid for the permit. ~~shall be required for the~~  
44 ~~license and the~~ The permit license shall not be transferable to any other person.

45 (3) It shall be a violation of this regulation for a representative of a licensed manufacturer to:

46 (a) Engage in any activity that is in violation of the laws or regulations of any federal,  
47 state, county, or municipal governing authority or regulatory agency.

48 (b) Cause tobacco products, vapor products, or alternative nicotine products to be  
49 delivered to an unlicensed place of business.

50 (4) A representative of a licensed manufacturer violating these regulations may be cited to  
51 show cause why his or her permit should not be suspended or revoked.

52  
53 Authority: O.C.G.A. §§ 48-11-4.

54  
55 **Rule 560-8-4-.03 Tax on Sample Tobacco Products and Vapor Products ~~Loose Tobacco,~~**  
56 **~~Smokeless Tobacco, Cigars, and Cigarettes~~ - Manufacturer or Importer**

57 (1) Tax must be paid on all tobacco products and vapor products ~~loose tobacco, smokeless~~  
58 ~~tobacco, cigars, little cigars, and cigarettes~~ distributed as samples.

59 (2) Manufacturers and importers may distribute samples inside this state without having tax  
60 stamps affixed thereon.

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- 61 (3) The tax due on sample tobacco products and vapor products ~~loose tobacco, smokeless~~  
62 ~~tobacco, cigars, and cigarettes~~ must be paid to the Commissioner ~~commissioner~~ by the  
63 manufacturer or importer on or before the tenth day of each month for all samples received  
64 during the previous month.
- 65 (4) The manufacturer or importer shall submit to the Commissioner ~~commissioner~~ invoices for  
66 all shipments of samples for the preceding month along with payment of all tax due.
- 67 (5) All packages or containers of samples must have written thereon the words "Not For Sale",  
68 or a similar statement, indicating that such samples are not for sale. All packages of sample  
69 cigarettes must contain a minimum of two cigarettes.

70  
71 Authority: O.C.G.A. §§ 48-11-2, 48-11-3.

72  
73 **Rule 560-8-4-.04 Promotional Activities; Licensing - Manufacturer or Importer**

- 74 (1) Every person engaged in promotional activities in this state on behalf of a manufacturer or  
75 importer of tobacco products, vapor products, or alternative nicotine products ~~loose~~  
76 ~~tobacco, smokeless tobacco, cigars, little cigars, or cigarettes~~, shall do so only if licensed  
77 by the Commissioner under Regulation 560-8-1-.02. ~~commissioner.~~
- 78 (2) Prior to engaging in promotional activities, a ~~A~~ person shall apply for and obtain a license  
79 for a period commencing on the date of issuance and ending June 30 prior to engaging in  
80 "promotional activities."
- 81 (a) A renewal license application must be filed prior to July 1. ~~June 1.~~
- 82 (b) Applications shall be completed on a form provided by the Commissioner.  
83 ~~commissioner.~~
- 84 (c) The license fee shall be ten dollars (\$10.00) ~~\$10.00~~ per license, per period, ~~and~~  
85 ~~shall be remitted in the form of a certified check or money order.~~
- 86 (d) Licenses are not transferable to any other person.
- 87 (3) Licensing hereunder shall not apply to persons employed by licensed distributors or dealers  
88 who are licensed under these regulations.

89  
90 Authority: O.C.G.A. §§ 48-11-4.