

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-2026-05

RE: Proposal to amend Rules 560-8-5-.01 Cigar and Cigarette Vending Machine Route Person License – Vending Machines, 560-8-5-.02 Loose Tobacco, Smokeless Tobacco, Cigar or Cigarette Vending Machines – Vending Machines, and 560-8-5-.03 Sales from Vending Machines – Vending Machines

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 Rules 560-8-5-.01 Cigar and Cigarette Vending Machine Route Person License – Vending Machines, 560-8-5-.02 Loose Tobacco, Smokeless Tobacco, Cigar or Cigarette Vending Machines – Vending Machines, and 560-8-5-.03 Sales from Vending Machines – Vending Machines.

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, 48-2-12, 48-11-4, 48-11-4.1, and 48-11-9.

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 Wednesday, 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 10:00 a.m. on Wednesday, 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-2026-05” 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 560-8-5 VENDING MACHINES

Rule 560-8-5.01 Cigar and Cigarette Vending Machine Route Person License – Vending Machines

The Georgia Department of Revenue proposes to amend Rule 560-8-5.01 Cigar and Cigarette Vending Machine Route Person License – Vending Machines by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rule.

The purpose and main feature of the rule is to describe the permitting process for individuals who, on behalf of a tobacco product distributor, operate and restock vending machines that dispense tobacco products.

The purpose of the amendment is to:

- Eliminate superfluous information in the title of the Rule.
- Align the Rule with the definition of “Tobacco Product” as found in Rule 560-8-1-.01 Definitions – General.
- Clarify that the process described in the regulation is a permitting process related to employment by a licensed distributor, rather than a licensing process.
- Update the statutory authority for the Rule.

Rule 560-8-5.02 Loose Tobacco, Smokeless Tobacco, Cigar or Cigarette Vending Machines – Vending Machines

The Georgia Department of Revenue proposes to amend Rule 560-8-5.02 Loose Tobacco, Smokeless Tobacco, Cigar or Cigarette Vending Machines – Vending Machines by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rule.

The purpose and main feature of the rule is to set standards for vending machines that dispense tobacco products in order to ensure the products therein are compliant with state law.

The purpose of the amendment is to:

- Eliminate superfluous information in the title of the Rule.
- Align the Rule with the definition of “Tobacco Product” as found in Rule 560-8-1-.01 Definitions – General.

- Update the statutory authority for the Rule.

Rule 560-8-5-.03 Sales from Vending Machines – Vending Machines

The Georgia Department of Revenue proposes to amend Rule 560-8-5-.03 Sales from Vending Machines – Vending Machines by making changes as indicated by underline and strikethrough on the attached copy of the Proposed Rule.

The purpose and main feature of the rule is to set standards for acceptable use and placement of vending machines that dispense tobacco products to protect the public welfare.

The purpose of the amendment is to:

- Eliminate superfluous information in the title of the Rule.
- Align the Rule with the definition of “Tobacco Product” as found in Rule 560-8-1-.01 Definitions – General.
- Update the language that must appear on signs placed on vending machines in accordance with O.C.G.A. § 16-12-173.
- Clarify that only individuals over the age of 21 may purchase tobacco products from a vending machine.
- Clarify the provisions related to where vending machines containing tobacco products may be located.
- Include the additional requirement that vapor products, as defined in Proposed Rule 560-8-1-.01 Definitions – General, may not be sold in vending machines containing tobacco products, pursuant to O.C.G.A. §§ 48-11-4.1 and 48-11-4.2. Those statutes make it unlawful for vapor products to be sold by any means other than an in-person, face-to-face sale or by the electronic means exception.
- Update the statutory authority for the Rule.

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560-8-5-.03 Sales from Vending Machines —Vending Machines

**Rule 560-8-5-.01 ~~Cigar and Cigarette~~ Vending Machine Route Person Permit~~License~~—
Vending Machines**

(1) Any ~~person~~individual who services ~~loose tobacco, smokeless tobacco, cigars, little cigars,~~
~~and cigarette~~ tobacco product vending machines, or delivers ~~loose tobacco, smokeless~~
~~tobacco, cigars, and cigarettes~~ tobacco products to such machines must be
~~licensed~~permitted as a ~~loose tobacco, smokeless tobacco, cigars, little cigars, and~~
~~cigarette~~ tobacco product vending machine route person.

(2) No individual shall be a vending machine route person unless:

(a) The employing distributor ~~shall have notified~~notifies the Department of the
~~person's~~individual's appointment as a vending machine route person.

(b) The vending machine route person has completed and filed under oath an application
for a permit as such on a form provided by the commissioner.

(c) The vending machine route person has received the permit for which the application
was made from the commissioner. The permit shall expire upon notice to the
commissioner by the distributor that it no longer employs the vending machine route
person or by order of the commissioner.

~~(d)~~(3) No fee shall be required for the ~~license~~permit and the ~~license~~permit shall not be
transferable to any other ~~person~~individual.

~~(3)~~(4) It shall be a violation of this regulation for a vending machine route person of a
licensed distributor to:

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

(b) Cause tobacco products to be delivered to an unlicensed place of business.

~~(4)~~(5) A vending machine route person who violates these regulations may be cited to show cause why his or her permit should not be suspended or revoked.

Authority: O.C.G.A. Secs. 48-2-12, 48-11-4

**Rule 560-8-5-.02 ~~Loose Tobacco, Smokeless Tobacco, Cigar or Cigarette Tobacco Product~~
Vending Machines — ~~Vending Machines~~**

(1) Every ~~cigarette, cigar, little cigar, loose tobacco, or smokeless tobacco~~ tobacco product vending machine purchased or transported into this sState for use in this sState shall be of such design as to provide:

(a) A glass-covered opening of such dimensions as to permit visibility of not less than three packages of loose tobacco, smokeless tobacco, cigars, little cigars, or cigarettes in each column across either the front or rear panel of the vending machine in order to provide a clear view of the ~~loose tobacco, smokeless tobacco, cigars, little cigars, or cigarettes~~ tobacco product being sold.

(b) The cigarettes to be sold from the vending machine shall be so stamped and inserted that the tax stamps on the individual packages shall be clearly visible from the outside of the machine through said opening.

(c) If loose tobacco, smokeless tobacco, cigars, or little cigars for which tax has been paid under the alternate method are dispensed by the machine, the operator of such machine upon inspection must present evidence to prove that the tax on such ~~loose tobacco, smokeless tobacco, or cigars~~ tobacco products has been paid.

(2) Any vending machine found to contain or disburse cigarettes that do not bear the required tax stamps for cigarettes or any loose tobacco, smokeless tobacco, cigars, or little cigars for which the tax has not been paid under the alternate method, shall be considered contraband and seized and handled in a manner prescribed by law.

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Authority: O.C.G.A. Secs. 48-2-12, 48-11-4, 48-11-9

Rule 560-8-5-.03 Sales from Vending Machines —~~Vending Machines~~

- (1) Any person who maintains in such place of business a vending machine which dispenses ~~cigarettes~~, tobacco products, or tobacco related objects shall place or cause to be placed in a conspicuous place on such vending machine a sign containing the following statement:

"THE PURCHASE OF CIGARETTES, TOBACCO PRODUCTS, ~~OR TOBACCO~~
RELATED OBJECTS, ALTERNATIVE NICOTINE PRODUCTS, OR VAPOR
PRODUCTS FROM THIS VENDING MACHINE BY ANY PERSON UNDER 18~~21~~
YEARS OF AGE IS PROHIBITED BY LAW."

- (2) It shall be a violation for any person holding any license issued pursuant to the Code and these regulations and who maintains in such person's place of business a vending machine which dispenses ~~cigarettes~~, tobacco products, or tobacco related objects to allow ~~a minor~~individuals under 21 years of age to operate ~~at the~~ vending machine ~~which dispenses cigarettes or tobacco related objects~~.

- (3) The sale or offering for sale of ~~cigarettes~~ tobacco products or tobacco related objects from vending machines shall not be permitted except:

(a) In locations which are not readily accessible to ~~minors~~individuals under the age of 21 years, including but not limited to:

1. ~~(a)~~ Factories, businesses, offices, and other places which are not open to the general public;
2. ~~(b)~~ Places open to the general public that do not admit ~~minors~~individuals under the age of 21 years;
3. ~~(c)~~ Places where alcoholic beverages are offered for sale;

(b) ~~(d)~~ In areas which are ~~not~~ in the immediate vicinity, in plain view, and under the continuous supervision of the proprietor of an establishment or an employee who can observe the purchase of ~~cigarettes~~, tobacco products, and tobacco related objects from the vending machine; and

(c) ~~(e)~~ In rest areas adjacent to roads and highways of the ~~s~~State.

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(4) Any person who maintains in such person's place of business a vending machine which dispenses ~~cigarettes~~, tobacco products, or tobacco related objects shall not dispense any non-tobacco product, other than matches, in such vending machine."

(5) Vapor products may not be sold from vending machines.

Authority: O.C.G.A. Secs. 16-12-173, 48-2-12, 48-11-4, 48-11-4.1.