

**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](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-2026-05” on all comments.**

Dated: 02/04/2026

A handwritten signature in blue ink that reads "Frank M. O'Connell". The signature is fluid and cursive, with "Frank M." on the top line and "O'Connell" on the bottom line.

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.

**RULES  
OF  
DEPARTMENT OF REVENUE**

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

**SUBJECT 560-8-5  
VENDING MACHINES**

**TABLE OF CONTENTS**

1                   560-8-5-01 ~~Cigar and Cigarette~~ Vending Machine Route Person Permit~~License~~ — Vending  
2                   Machines

3                   560-8-5-02 ~~Loose Tobacco, Smokeless Tobacco, Cigar or Cigarette~~ Tobacco Product Vending  
4                   Machines — Vending Machines

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

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

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

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

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

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

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

22                  ~~(4)~~(3) No fee shall be required for the license~~permit~~ and the license~~permit~~ shall not be  
23                  transferable to any other person~~individual~~.

24                  ~~(3)~~(4) It shall be a violation of this regulation for a vending machine route person of a  
25                  licensed distributor to:

**RULES  
OF  
DEPARTMENT OF REVENUE**

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

**SUBJECT 560-8-5  
VENDING MACHINES**

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

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

44 (4)(5) A vending machine route person who violates these regulations may be cited to show  
45 cause why his or her permit should not be suspended or revoked.

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

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

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

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

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

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

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

**RULES  
OF  
DEPARTMENT OF REVENUE**

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

**SUBJECT 560-8-5  
VENDING MACHINES**

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

77

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

79

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

84

85 "THE PURCHASE OF CIGARETTES, TOBACCO PRODUCTS, OR TOBACCO  
86 RELATED OBJECTS, ALTERNATIVE NICOTINE PRODUCTS, OR VAPOR  
87 PRODUCTS FROM THIS VENDING MACHINE BY ANY PERSON UNDER ~~4821~~  
88 YEARS OF AGE IS PROHIBITED BY LAW."

89

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

95

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

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

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

105

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

110

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

112

**RULES  
OF  
DEPARTMENT OF REVENUE**

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

**SUBJECT 560-8-5  
VENDING MACHINES**

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

116  
117 (5) Vapor products may not be sold from vending machines.

118  
119 Authority: O.C.G.A. Secs. 16-12-173, 48-2-12, 48-11-4, 48-11-4.1.

Proposed