

**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-2026-06**

**RE: Proposal to amend Rules 560-8-6-.03 Appeals of Commissioner's Order – Administrative Hearings and 560-8-6-.06 Evidence; Official Notice – Administrative Hearings**

**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 560-8-6-.03 Appeals of Commissioner's Order – Administrative Hearings and 560-8-6-.06 Evidence; Official Notice – Administrative Hearings.

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, 48-11-4, 48-11-6, and 48-11-18.

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-2026-06" 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 560-8-6 ADMINISTRATIVE HEARINGS**

##### **Rule 560-8-6-.03 Appeals of Commissioner's Order – Administrative Hearings**

The Georgia Department of Revenue proposes to amend Rule 560-8-6-.03 Appeals of Commissioner's Order – Administrative Hearings 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 publish the process by which a tobacco licensee may appeal an executive order issued by the Department. The rule currently does not describe the intra-agency appeal process that the Department routinely follows.

The purpose of the amendment is to:

- Edit the title of the Rule to describe the administrative appeal process and post-hearing motions for administrative hearings involving tobacco licensees.
- Align the intra-agency appeal process with the same process used for administrative hearings involving alcohol licensees, as described in Rule 560-2-16-.05.
- Update the statutory authority for the rule.

##### **Rule 560-8-6-.06 Evidence; Official Notice – Administrative Hearings**

The Georgia Department of Revenue proposes to amend Rule 560-8-6-.06 Evidence; Official Notice – Administrative Hearings 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 the rules regarding the introduction of evidence in administrative hearings involving tobacco licensees.

The purpose of the amendment is to:

- Align the Rule with the same rules of evidence used for administrative hearings involving alcohol licensees, as described in Rule 560-2-16-.03.
- Update the statutory authority for the rule.

RULES  
OF  
DEPARTMENT OF REVENUE

CHAPTER 560-8  
ALCOHOL & TOBACCO DIVISION (TOBACCO)

SUBJECT 560-8-6  
ADMINISTRATIVE HEARINGS

TABLE OF CONTENTS

1  
2  
3 ~~560-8-6-.03 Appeals of Commissioner's Order~~ Intra-Agency Appeal Procedure; Post Hearing  
4 Motions – Administrative Hearings

5  
6 560-8-6-.06 Evidence; Official Notice – Administrative Hearings

7  
8 ~~Rule 560-8-6-.03 Appeals of Commissioner's Order~~ Intra-Agency Appeal Procedure; Post  
9 Hearing Motions – Administrative Hearings

10  
11 (1) The following two-step appeal procedure shall be the exclusive administrative remedy for  
12 appealing decisions entered pursuant to these regulations.

13  
14 (a) Step One – Request for Reconsideration:

- 15  
16 1. Prior to an Executive Order becoming final, the Hearing Officer may reconsider his  
17 or her decision to correct errors or omissions of fact or law.  
18  
19 2. A licensee or applicant who is aggrieved by the Executive Order entered by the  
20 Hearing Officer may appeal by filing a Request for Reconsideration with the Hearing  
21 Officer who heard the case no later than ten (10) days after service.  
22  
23 3. The Hearing Officer shall review the request and either deny the request or modify  
24 the initial Executive Order by an Order on Reconsideration.

25  
26 (b) Step Two – Motion for Review:

- 27  
28 1. Provided a timely Request for Reconsideration was filed with the initial Hearing  
29 Officer, a licensee or applicant shall have ten (10) days from the date of receipt of the  
30 Hearing Officer's Order on Reconsideration (or denial of request) to file with the  
31 Commissioner a written Motion for Review.  
32  
33 2. The motion shall set forth a concise statement of the basis upon which the appeal is  
34 made together with supporting arguments setting forth an enumeration of erroneous  
35 conclusions of law or determinations.  
36

**RULES  
OF  
DEPARTMENT OF REVENUE**

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

**SUBJECT 560-8-6  
ADMINISTRATIVE HEARINGS**

- 37           3. On review, the Commissioner may consider the whole record or such portions of it as  
38           may be cited by the parties. No evidence outside the record shall be considered.  
39  
40           4. After due consideration and as soon as practicable, the Commissioner or his/her  
41           designee shall either grant or deny the Motion for Review.  
42  
43           5. If the Motion is denied, the Hearing Officer's Executive Order shall automatically  
44           become the Final Decision of the Department.  
45  
46           6. If the Motion is granted, the Commissioner will either remand the case to the Hearing  
47           Officer for additional proceedings or issue a Final Order either modifying or  
48           upholding the Executive Order.  
49  
50           7. With the exception of an Order remanding the case to the Hearing Officer, either the  
51           Commissioner's Order denying a Motion for Review or the Commissioner's Final  
52           Order entered pursuant to this procedure shall constitute final Department action, and  
53           the matter shall not be further appealable within the Department.  
54

55 (2) Application to Stay Execution of Order: The filing of a Request for Reconsideration or  
56       Motion for Review does not automatically, of itself, stay the execution and enforcement of  
57       any Order of the Hearing Officer or Commissioner.  
58

59       (a) A request to stay the execution and enforcement of any Order may be made with the  
60       Request for Reconsideration or Motion for Review and the Hearing Officer or  
61       Commissioner may grant such request to stay upon appropriate terms for good cause  
62       shown.  
63

64 (3) Waiver of Administrative Appeal: The failure to follow the intra-agency appeal procedure as  
65       outlined in this Regulation shall constitute a waiver of Department appeal rights. Absent the  
66       initiation of the intra-agency appeal procedure, the Hearing Officer's Executive Order shall  
67       automatically become the Final Decision of the Department and the Commissioner ten (10)  
68       days after service.  
69

70 (4) Any person aggrieved because of any action or decision of the commissioner, after an  
71 administrative hearing has been conducted, may appeal the decision to the superior court of  
72 the county in which the appellant resides.  
73

RULES  
OF  
DEPARTMENT OF REVENUE

CHAPTER 560-8  
ALCOHOL & TOBACCO DIVISION (TOBACCO)

SUBJECT 560-8-6  
ADMINISTRATIVE HEARINGS

74 Authority: O.C.G.A. Secs. 48-2-12, 48-11-4, ~~48-11-12~~48-11-6, 48-11-18

75

76 **Rule 560-8-6-.06 Evidence; Official Notice – Administrative Hearings**

77

78 ~~(1)~~ The rules of evidence in hearings covered by this Chapter shall be substantially as  
79 follows:

80

81 (a) Irrelevant, immaterial or unduly repetitious evidence shall be excluded.

82

83 (b) The rules of evidence as applied in the trial of civil non-jury cases in superior courts  
84 shall be followed as far as is practicable.

85

86 (c) When necessary to ascertain facts not reasonably ascertainable of proof under such  
87 rules, evidence not admissible ~~hereunder~~under superior court rules may be  
88 admitted, except where precluded by statute, if it is a type commonly relied upon by  
89 reasonably prudent ~~men in the conduct of their affairs~~persons.

90

91 (d) ~~(2)~~ Documentary evidence may be received in the form of copies or excerpts if the  
92 original is not readily available. Upon request, the parties shall be given an  
93 opportunity to compare the copy with the original or have it established as  
94 documentary evidence according to the rules of evidence applicable to superior  
95 courts of ~~this state~~Georgia.

96

97 (e) ~~(3)~~ A party may conduct such cross-examination as shall be required for a full and  
98 true disclosure of the facts.

99

100 (f) ~~(4)~~ Official notice may be taken of judicially recognizable facts and generally  
101 recognized technical facts or records within the Department's specialized  
102 knowledge. The parties shall be notified of any material so noticed and shall be  
103 afforded the opportunity to contest such material.

104

105 Authority: O.C.G.A. Secs. ~~3-2-2, 3-2-3~~48-2-12, 48-11-6, 48-11-18