



**State of Georgia  
Georgia Department of Revenue  
Administrative Hearing Office**

**TO: ALCOHOLIC BEVERAGE AND TOBACCO LICENSEES**

The Georgia Department of Revenue has served you with a citation alleging that you have violated Georgia law or a Department rule regarding your alcoholic beverage or tobacco license. You have the right to dispute the charges before the Department's Administrative Hearing Officer at the date, time and location shown on your citation. The purpose of this document is to help you understand administrative hearing procedures and inform you of your rights and duties.

The Administrative Hearing Office is a unit within the Department responsible for conducting hearings relating to the licensing and registration of alcoholic beverages and tobacco. Hearings are conducted under Chapter 560-2-16 (Alcohol) and 560-8-6 (Tobacco) of the Rules and Regulations of the State of Georgia. These regulations describe the hearing and review process.

**You must enter a plea to the charge against you.** There are three possible pleas to a citation:

1. **GUILTY:** By entering a plea of guilty, you are admitting that you or your business committed the act charged as stated by the Department. Before entering your plea of guilty, please note the Department has the burden of proving its case against you and you have the right to hear the Department's evidence and to require the Department to prove its case at the hearing;
2. **NOT GUILTY:** A plea of not guilty means that you are informing the Hearing Officer that you deny guilt and that the Department must prove its charge against you. If you plead not guilty, you may represent yourself at the hearing or hire an attorney to appear with you on your behalf; or
3. **NO CONTEST:** A plea of no contest means you do not wish to contest the Department's charge against you. If you enter a plea of no contest, you will not be required to attend the hearing. To enter a no contest plea, complete the following instructions prior to the hearing date:

- a. Read the enclosed copy of the Department's Alcoholic Beverage and Tobacco Licensee Compliance Standards and Progressive Discipline Policy; and
- b. Read, complete, and sign the enclosed Plea of No Contest and send it to the Department prior to the hearing by one of the following methods:

Mail: Georgia Department of Revenue  
Administrative Hearing Office  
2595 Century Parkway NE, Ste 513  
Atlanta, GA 30345-3205

Fax: (770) 408-5779

Email: [Hearing.Office@dor.ga.gov](mailto:Hearing.Office@dor.ga.gov)

You **must appear** at the hearing unless you have submitted a Plea of No Contest form prior to the hearing date. An additional penalty for failure to respond to the citation may be assessed unless you: (1) enter a Plea of No Contest before the scheduled hearing date; OR (2) appear for the hearing.

After the scheduled hearing date, you will receive an Executive Order containing the Hearing Officer's decision (including penalties and fees, if applicable). The Executive Order will be served to you through your Georgia Tax Center (GTC) account. **All fees must be paid through GTC. Do not mail a payment to the Department.**

**At the hearing,** the Hearing Officer will only discuss the matter with the **named** licensee/taxpayer OR those third parties with written licensee/taxpayer authorization. For more information about third party authorization, **including the required forms,** visit: <https://dor.georgia.gov/taxes/power-attorney-third-party-authorization-tax>.

If you have questions about your citation, please contact the Department agent (or tax agent) whose name and telephone number appears on the citation. If you need assistance or accommodations to participate in the hearing itself, please email the Hearing Office at [Hearing.Office@dor.ga.gov](mailto:Hearing.Office@dor.ga.gov).

**NOTE** that the Department is equipped to engage in administrative hearings by phone or video. You will receive further scheduling information and instructions if your hearing will be conducted by alternate means, to include telephone or video conferencing services.



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**ALCOHOLIC BEVERAGE AND TOBACCO LICENSEE  
COMPLIANCE STANDARDS AND PROGRESSIVE DISCIPLINE POLICY**

Alcoholic beverage and tobacco licenses are issued and continued with the condition that the licensee complies with all applicable Georgia laws and regulations. Failure to comply with a law or regulation will result in penalties being imposed against the licensee in accordance with this Policy.

The penalties imposed against a licensee under this Policy are determined primarily by the severity of the violation(s) and the licensee's history of past violations.

Penalties imposed for license violations can involve one or more of the following: (1) a probationary period; (2) a monetary penalty; and/or (3) a suspension or revocation of the license.

It is important to note:

- Licensees are held **strictly** accountable for knowing and following all local, state, and federal alcohol beverage and tobacco laws, rules, and regulations. Ignorance of such laws, rules, and regulations is not a defense. The inability of a licensee to operate its business in compliance with such laws, rules and regulations may result in the loss of the license.
- Licensees are held **strictly** accountable to ensure that all tax returns and liabilities related to their businesses are timely and accurately filed and paid. Licensees who need guidance in determining their tax-related responsibilities should contact the appropriate Georgia Department of Revenue regional office.
- Tax returns must be filed and paid timely through the Georgia Tax Center ("GTC").

A Department of Revenue agent should be consulted anytime questions arise, or further assistance is needed concerning licensing or regulatory requirements. Similarly, a Department of Revenue tax agent should be consulted anytime questions arise or further assistance is needed concerning tax related matters.

**Citations for Tax Deficiency/Delinquency**

A licensee who has received a citation for failure to comply with tax obligations, including defaulting on an Installment Payment Agreement, will have his or her license suspended unless the tax liability (including any administrative penalties) is paid in full prior to the effective date of the Hearing Officer's decision. If suspended, the license will only be eligible for reinstatement after the liability is paid in full.



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**PLEA OF NO CONTEST FORM**

The undersigned Licensee enters a **PLEA OF NO CONTEST** to the charges set for hearing on \_\_\_\_\_  
(date) at \_\_\_\_\_(time) in \_\_\_\_\_(location), Georgia. I certify that I have read  
and understand the Department's ALCOHOLIC BEVERAGE AND TOBACCO LICENSEE COMPLIANCE STANDARDS AND  
PROGRESSIVE DISCIPLINE POLICY. I acknowledge that the privilege of maintaining my Georgia state alcoholic  
beverage and/or tobacco license is conditioned upon compliance with all laws and rules governing alcoholic beverages  
and/or tobacco in this state, and that failure to comply with such laws will subject the licensee to the imposition of  
penalties in accordance with the ALCOHOLIC BEVERAGE AND TOBACCO LICENSEE COMPLIANCE STANDARDS AND  
PROGRESSIVE DISCIPLINE POLICY.

This \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

\_\_\_\_\_  
**SIGNATURE OF LICENSEE (OR DESIGNEE)**

\_\_\_\_\_  
**NAME OF LICENSEE (PRINT)**

\_\_\_\_\_  
**NAME OF BUSINESS (PRINT)**

\_\_\_\_\_  
**STATE ALCOHOL OR TOBACCO LICENSE NUMBER**

\_\_\_\_\_  
**CITATION NUMBER**

\* \* \* \* \*

Please use the following space to provide the Hearing Officer with any statements that you want the officer to review  
during the evaluation of this matter.

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(Continue explanation on a separate sheet of paper if necessary)



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**REMOTE HEARINGS BY TELEPHONE OR VIDEO**

The Department of Revenue's Administrative Hearing Office (DOR) is equipped to engage in administrative hearings remotely by phone or video. DOR uses an application called **GoToMeeting**, which can connect the parties and the Hearing Officer by phone or by video. Here is what you need to know if you are scheduled for a remote hearing:

- DOR provides you with a call-in number, access code, and web link prior to your hearing date. This information will appear on an Order Scheduling a Telephone Hearing or on a Continuance Order, along with the date and time to call-in or login.
- To participate by phone, simply call the number at your scheduled hearing time and enter the access code when prompted.
- To participate by video, use the web link provided, which will direct you to the GoToMeeting application. **You will need to download the application to use the video feature. You ARE NOT required to participate with the video feature – you may dial-in to the phone number provided.** GoToMeeting video features can be used on most laptops, tablets, and smartphones.
- If you have witnesses you wish to question during the hearing, it is your responsibility to share the call-in information, access code, and/or web link with those individuals.
- Prior to a remote hearing, the parties (that is, **the Licensee and the Alcohol and Tobacco Division or Compliance Agent issuing the citation**) must provide each other and the Hearing Office with copies of any exhibits they wish to use as evidence at the hearing. **The Hearing Officer will give you a deadline for submitting these exhibits – carefully review all Notices and Orders for this deadline and any other instructions.**

**Note:** All parties to a case must consent to the conduct of an Administrative Hearing by remote telephonic communications. It is your right to have an in-person hearing. If you object to a phone or video hearing, you must submit your written objection to DOR's Administrative Hearing Office at least two (2) business days before the scheduled hearing. Unless the licensee submits a timely objection, the Hearing shall proceed as scheduled by remote telephonic communications.



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**ADMINISTRATIVE HEARING PROCESS:  
FREQUENTLY ASKED QUESTIONS (FAQs)**

While the citation you received contains information about the hearing process, the following supplemental information is offered in connection with questions frequently presented to the Hearing Office. This information is provided as a general reference and is not meant to be an exhaustive list or substitute for legal counsel.

Please note that all evidentiary hearings are conducted in conformity with the requirements of the Official Code of Georgia and the Department of Revenue Regulations (see Chapter 560-2-16 and/or Chapter 560-8-6).

**Question:** Do I need to appear at the hearing?

- If the “Plea of No Contest Form” is submitted prior to the hearing date, the Licensee’s response/plea will be recorded, and the Licensee does not need to report to the scheduled hearing.
- If a Licensee does not submit a “Plea of No Contest Form” prior to the hearing, the Licensee **must** respond to the citation by appearing and entering a plea, or a fine for failing to respond to the citation may be assessed.

**Question:** Will there be an evidentiary hearing if I enter a plea of No Contest or Guilty?

- Entering a plea of either “No Contest” or “Guilty” indicates that the Licensee has chosen not to have an evidentiary hearing. This means that if a Licensee pleads No Contest or Guilty, the Hearing Officer will move forward with issuing a decision (in the form of an “Executive Order”) in accordance with the Department’s Alcoholic Beverage and Tobacco Licensee Compliance Standards and Progressive Discipline Policy.

**Question:** What happens if I enter a plea of Not Guilty?

- If a Licensee enters a plea of Not Guilty, an evidentiary hearing will be held at the scheduled hearing.

**Question:** What is the process for an evidentiary hearing?

- An evidentiary hearing is an opportunity for the parties to present evidence or respond to evidence connected to the charges or issues raised in the citation or notice. Evidence includes things like witness testimony and exhibits, such as documents or photographs.

**Prior to the Evidentiary Hearing:**

1. Either party may submit a request to obtain a subpoena form from the Hearing Office to facilitate the appearance of witnesses and/or documentary evidence for the hearing. Requests for a subpoena form should be presented to the Hearing Office ([Hearing.Office@dor.ga.gov](mailto:Hearing.Office@dor.ga.gov)) at least ten (10) days prior to the scheduled hearing date. Once the form is received from the Hearing Office, the issuing party should complete and serve the subpoena in a manner that ensures timely notice to the witness and/or document custodian. Service, proof of service, and enforcement of subpoenas is the sole responsibility of the party issuing the subpoena.



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Prior to the Evidentiary Hearing (cont.):

2. Requests for continuances or postponements should be submitted at least 10 days prior to the scheduled hearing. The request should be directed to the Hearing Officer through the Hearing Office email ([Hearing.Office@dor.ga.gov](mailto:Hearing.Office@dor.ga.gov)) or fax line (770-408-5779), with a copy provided to the other party. Any such request should explain the reason for the request. Whether the hearing will be continued or postponed is a matter within the sole discretion of the Hearing Officer.
3. There is no formal discovery process for these administrative hearings. In cases presenting complex issues of fact or law, the parties are encouraged to discuss evidentiary matters prior to the hearing. Such discussions may include the exchange of a list of prospective witnesses, the exchange of proposed exhibits, and/or the preparation of a joint statement of stipulated facts. The Hearing Officer may participate in or facilitate a pre-hearing conference if requested by either party.

At the Evidentiary Hearing:

1. The parties have the right to be represented by legal counsel.
2. The party with the burden of proof presents their case first.
3. The parties have the right to respond to and present evidence on all issues involved, including the right to cross-examine (that is, question) all witnesses.
4. All testimony must be given under oath or affirmation, and all witnesses will be sworn- in by the Hearing Officer.
5. The Hearing Officer may question a witness to clarify confusing or ambiguous testimony (including clarification of exhibits) and/or develop additional facts necessary to decide the case.
6. The evidentiary record closes at the end of the hearing, unless the Hearing Officer approves a request to submit post-hearing briefs. A request to submit briefs should be presented to the Hearing Officer prior to the close of the hearing. The Hearing Officer will then set a specified briefing period, and the record will automatically close at the end of the specified period.