

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION (TOBACCO)**

**CHAPTER 560-8-6  
ADMINISTRATIVE HEARINGS**

**560-8-6-.02. Hearings – Administrative Hearings.**

- (1)** Any person aggrieved by any action of the commissioner or the commissioner's duly authorized agent may apply to the commissioner for a hearing, in writing, no later than ten (10) days after the notice of the action is delivered. The application shall set forth the reasons why the hearing should be granted and the manner of relief sought.
- (2)** The commissioner shall notify the applicant of the time and place fixed for the administrative hearing. After the hearing, the commissioner may make an order as may appear to the commissioner to be just and lawful and shall furnish a copy of the order to the applicant.
- (3)** The commissioner at any time, by notice in writing, may order an administrative hearing and require the taxpayer or any other person whom the commissioner believes to be in possession of information concerning any manufacture, importation, use, consumption, storage, or sale of cigars, little cigars, cigarettes, loose or smokeless tobacco, alternative nicotine products, or vapor products which have escaped taxation, to appear before the commissioner or the commissioner's duly authorized agent and present any specific books of account, papers, or other documents for examination under oath concerning the matter at issue.

**AUTHORITY:** O.C.G.A. Secs. 48-2-12, 48-11-4, 48-11-18.