

**RULES  
OF  
DEPARTMENT OF REVENUE**

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

**SUBJECT 560-8-4  
MANUFACTURER/IMPORTER PROVISIONS**

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**Rule 560-8-4-.01 Application for License - Manufacturer or Importer**

- (1) To be licensed as a manufacturer or importer of tobacco products, vapor products, or alternative nicotine products each person shall apply to the Commissioner.
  - a. Using the Georgia Tax Center, accessible through the Department's website, an individual on behalf of each applicant must apply for a tobacco license for the state of Georgia's fiscal year and annually renew the license. The term shall be for a period commencing on the date of issuance of the license through June 30.
  - b. Such application shall be submitted before July 1 on forms adopted by the Commissioner for that purpose.
  
- (2) A manufacturer's or importer's license shall not be issued to:
  - a. A person who does not maintain a warehouse or employ warehouse personnel and salespeople who regularly contact and call on distributors.
  - b. An operator of cigarette, cigar, little cigar, or loose tobacco or smokeless tobacco vending machines.
  - c. A person who is licensed as a dealer.

Authority: O.C.G.A. § 48-11-4.

**Rule 560-8-4-.02 Representative or Salesperson Permit - Manufacturer or Importer**

- (1) No person, as an employee or otherwise of a manufacturer, shall engage in selling in this state, tobacco products, vapor products, or alternative nicotine products to distributors in this state unless such person obtains a permit.
  
- (2) No person shall be a salesperson or representative of a licensed manufacturer unless:

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- (a) The employing manufacturer shall have notified the Department of the person's appointment as a representative.
  - (b) The representative has completed and filed, under oath, an application for a permit as such in the form provided by the Commissioner.
  - (c) The representative has received the permit from the Commissioner for which the application is made. The permit shall expire upon notice to the Commissioner by the manufacturer that it no longer employs the representative.
  - (d) A ten dollar (\$10.00) fee has been paid for the permit. The permit shall not be transferable to any other person.
- (3) It shall be a violation of this regulation for a representative of a licensed manufacturer to:
- (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, vapor products, or alternative nicotine products to be delivered to an unlicensed place of business.
- (4) A representative of a licensed manufacturer violating these regulations may be cited to show cause why his or her permit should not be suspended or revoked.

Authority: O.C.G.A. § 48-11-4.

**Rule 560-8-4-.03 Tax on Sample Tobacco Products, and Vapor Products - Manufacturer or Importer**

- (1) Tax must be paid on all tobacco products and vapor products distributed as samples.
- (2) Manufacturers and importers may distribute samples inside this state without having tax stamps affixed thereon.
- (3) The tax due on sample tobacco products and vapor products must be paid to the Commissioner by the manufacturer or importer on or before the tenth day of each month for all samples received during the previous month.
- (4) The manufacturer or importer shall submit to the Commissioner invoices for all shipments of samples for the preceding month along with payment of all tax due.

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- (5) All packages or containers of samples must have written thereon the words "Not For Sale", or a similar statement, indicating that such samples are not for sale. All packages of sample cigarettes must contain a minimum of two cigarettes.

Authority: O.C.G.A. §§ 48-11-2, 48-11-3.

**Rule 560-8-4-.04 Promotional Activities; Licensing - Manufacturer or Importer**

- (1) Every person engaged in promotional activities in this state on behalf of a manufacturer or importer of tobacco products, vapor products, or alternative nicotine products shall do so only if licensed by the Commissioner under Regulation 560-8-1-.02
- (2) Prior to engaging in promotional activities, a person shall apply and obtain a license for a period commencing on the date of issuance and ending June 30 prior to engaging in promotional activities.
- (a) A renewal license application must be filed prior to July 1.
- (b) Applications shall be completed on a form provided by the Commissioner.
- (c) The license fee shall be ten dollars (\$10.00) per license, per period.
- (d) Licenses are not transferable to any other person.
- (3) Licensing hereunder shall not apply to persons employed by licensed distributors or dealers who are licensed under these regulations.

Authority: O.C.G.A. § 48-11-4.