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Howard A. Tyler
Director

Notice

To: All Tobacco Manufacturer, Broker, Distributor and Retail Licensees

From: Howard A. Tyler, Division Director

Subject: Renewal of tobacco licenses required

Date: August 15, 2014

In 2012 the Georgia General Assembly passed House Bill 1071, which imposed a \$10 annual renewal requirement on all Georgia tobacco licenses. Although the requirement to renew annually was new for retail dealers, the \$10 renewal fee was a significant decrease for manufacturers, importers, and distributors who were already subject to annual license renewal.

HB 1071 also made it clear that tobacco products cannot be lawfully received, sold, or shipped into Georgia unless obtained from a person properly licensed under Georgia law or from an importer with a valid permit issued under federal law.

This second requirement may also bring out-of-state manufacturers that ship directly into Georgia under a state bonding requirement. In 2014 the Georgia General Assembly introduced House Bill 887 to avoid requiring such manufacturers to obtain a \$1,000 bond for a \$10 annual renewal fee. Unfortunately, House Bill 887 failed to pass.

The Department of Revenue is obligated to enforce the tax laws, and part of enforcement is ensuring that taxpayers are aware of their obligations under the law. If you have any questions or are unsure whether your business is properly licensed or otherwise in full compliance, please contact us at ATDIV@DOR.GA.GOV.

DOR would also like to remind all businesses that, in addition to other tobacco or tobacco-related products, the sale of blunt wraps, cigar wraps, alternative nicotine products and vapor devices to anyone less than 18 years of age is prohibited.