

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO TAX UNIT**

**SUBJECT 560-2-3
RETAILER/RETAIL CONSUMPTION DEALERS**

TABLE OF CONTENTS

Rule 560-2-3-.09 Consideration of Goods Bought or Sold, Must be in Cash; Exceptions.

Rule 560-2-3-.09 Consideration of Goods Bought or Sold, Must be in Cash; Exceptions.

(1) The consideration for all Alcoholic Beverages sold by any Retailer or Retail Consumption Dealer shall be cash only, and, except as otherwise specifically permitted in paragraph (2) of Rule 560-2-3-.03 of these Regulations, the delivery and payment shall be a simultaneous transaction within the licensed Place of Business.

(a) No credit of any fashion shall be extended;

(b) The use of post-dated checks is prohibited.

(2) The use of a credit card for the purchase of Alcoholic Beverages from a Retailer or Retail Consumption Dealer Licensee shall not be prohibited, provided that the credit card represents an unqualified obligation to pay without recourse on the part of the Person, institution, or agency issuing such card.

(a) Hotels and motels licensed to sell Alcoholic Beverages shall not be prohibited from billing guests for Alcoholic Beverages, provided that payment is tendered at the time the guest leaves or checks out of the hotel or motel;

(b) The sale of Alcoholic Beverages by bona fide private clubs and lodges where members pay all charges on a monthly basis shall not be prohibited, provided that the receivables from such transactions are promptly placed for collection consistent with sound business practices.

(3) Consideration paid for Alcoholic Beverages when purchased by Retailers or Retail Consumption Dealers shall be cash paid at or before delivery.

(4) Where a Wholesaler makes deliveries to two or more Places of Business of the same Retailer or Retail Consumption Dealer, payment for all such deliveries shall be made by the Retailer or Retail Consumption Dealer in one cash payment at or before the last delivery on such day.

(5) Giving or receiving of post-dated checks, other evidences of indebtedness, or other subterfuges for obtaining or extending credit shall be a violation of this Regulation.

(6) The consideration for all Malt Beverages purchased from a Wholesaler by a Retailer or Retail Consumption Dealer shall be for cash only at or before the time of delivery except that in the event the Retailer or Retail Consumption Dealer owns more than one business and payment is made from a central office, the Wholesaler is permitted to carry an account for a period not to exceed five (5) days after delivery and invoice.

AUTHORITY: O.C.G.A. §§ 3-2-2, 48-2-12.