



Georgia Department of Revenue
Alcohol and Tobacco Division – Informational Bulletin 2022-01
Retail Sales, Liquid Transfers & Reporting Requirements for Breweries

July 28, 2022

[House Bill 273 \(2021\)](#) provides several updates to Georgia law relating to malt beverages. This bulletin outlines the retail sales of malt beverages to individuals, transfer of liquids between licensed premises, and quarterly reporting requirements for breweries.

Retail Sales of Malt Beverages

Licensed breweries that produce malt beverages may make retail sales to individuals physically present on the premises for personal use and not for resale. The licensee must be the sole owner of the brand and brand label for such retail sales.

The maximum allowable retail sales combined for all of the brewer's licensed premises has increased from 3,000 barrels per calendar year to 6,000 barrels per calendar year. Retail sales for consumption off premises shall not exceed 288 ounces per individual, per day. However, retail sales to individuals for consumption on premises are not subject to a daily maximum amount.

Transfer of Liquids Between Licensed Premises

A licensee may transfer any liquid to or from any of its licensed premises. The transferred liquids may be sold to individuals physically present at such licensed premises, subject to the above requirements and limitations on retail sales.

Additionally, the licensee may sell malt beverages that have been produced at one licensed premises and subsequently transferred to any other licensed premises, provided the licensed premises are under common ownership. Such retail sales must be made to individuals physically present on the licensed premises.

- “Common ownership” means the same 100 percent ownership interest of stock, membership interest, partnership interest, entity interest or any other ownership interest.
- “Produces” means the material and essential aspects of the brewing process. If the brewing process occurs at multiple licensed premises, the malt beverage will be deemed to have been produced at the licensed premises where the malt beverage first began fermentation through the chemical conversion of fermentable sugars into alcohol.

The maximum number of barrels of malt beverages to be transferred from one licensed premises to another shall not exceed the number of barrels of malt beverages produced under brands and brand labels which are solely owned by the brewer at the receiving licensed premises.

Example: A licensee may transfer 1,000 barrels from “licensed premises A” to “licensed premises B,” only if the licensee also owns and produces a minimum of 1,000 barrels at “licensed premises B.”

Quarterly Reporting of Liquid Transfers

Licensees are required to file a quarterly report with the Department of Revenue documenting all transfers of liquids between licensed premises. Quarterly reports are due on the 15th day of the month following each calendar quarter. See the following schedule:

| <u>Quarters:</u> | <u>Time Period</u> | <u>Due Date:</u> |
|-------------------------|---------------------------|--------------------------|
| Q1: First Quarter | January 1 – March 31 | April 15 th |
| Q2: Second Quarter | April 1 – June 30 | July 15 th |
| Q3: Third Quarter | July 1 – September 30 | October 15 th |
| Q4: Fourth Quarter | October 1 – December 31 | January 15 th |

HOW TO FILE A QUARTERLY REPORT:

To file a quarterly report for the transfer of liquids, please follow the instructions below:

1. Log in to your GTC account.
2. Select “Alcohol License.”
3. Select “See more links for my accounts.”
4. Select “Report of Liquid Transfers” under the “I Want to” section.
5. Select “Yes” to import an Excel file and follow the steps to submit the report.
Select “No” to manually fill in data on the report.
6. Select the quarterly period.
7. Complete the report by providing the invoice dates, licensed numbers for each premises, type of beverage, amount, and total ounces transferred.

FOR MORE INFORMATION

For more information on this matter, contact the Alcohol and Tobacco Division at 1-877-423-6711 from 8:00am to 5:00pm, Monday through Friday, excluding holidays.

For forms and other information, please visit our website at www.dor.georgia.gov.