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**Georgia Department of Revenue**  
**Alcohol and Tobacco Division – Informational Bulletin 2022-02**  
**Retail Sales, Liquid Transfers & Reporting Requirements for Distilleries**

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**July 28, 2022**

[House Bill 273 \(2021\)](#) provides several updates to Georgia law related to distilled spirits. This bulletin outlines the maximum volume of distilled spirits for retail sales to individuals, designation of licensed premises, transfers of liquids between licensed premises, and quarterly reporting requirements for distilleries.

**Requirements for the Retail Sales of Distilled Spirits**

Licensed distilleries may sell distilled spirits to individuals physically present on the licensed premises, provided the licensee is the sole owner of the brand/brand label and the distilled spirits are sold for personal use and not for resale.

Beginning April 1, 2022, such retail sales may occur at a licensed premises where the licensee reports on-site production. On-site production means the volume of distilled spirits is produced by distillation through one or more stills located at the licensed premises as part of the licensee's material process and essential aspects of manufacturing distilled spirits for human consumption.

A licensed distillery that does not report on-site production will be permitted to make retail sales to individuals only if it meets ALL of the following requirements:

1. The licensed premises operates under the same federal distilled spirits permit of a licensed premises that reports on-site production volume;
2. The licensed premises is designated as one of such distiller's licensed premises for retail sales as prescribed in the section titled "*Designation of Licensed Premises*" below;
3. The licensed premises is used for aging distilled spirits in wooden containers that have been transferred from such distiller's on-site production location or from licensed premises as permitted under the section below titled "*Transfers of Liquids Between Licensed Premises*." The aging timeframe at this licensed premises must exceed a period of one year; and
4. At all times during the calendar year, there shall be no less than 500 barrels of distilled spirits being aged in wooden containers that are physically located at the licensed premises and such distilled spirits are owned by the licensed distiller.

## **Maximum Volume of Distilled Spirits Permitted for Retail Sales to Individuals**

Beginning April 1, 2022:

1. The maximum volume of distilled spirits permitted for retail sales to individuals from a licensed premises where such distiller reports on-site production volume shall not exceed the on-site production volume at such licensed premises during such calendar quarter; and
2. The maximum volume of distilled spirits permitted for retail sales to individuals from a licensed premises that does not report on-site production volume but meets all of the qualifications described in the above section titled “*Requirements for the Retail Sales of Distilled Spirits*” shall be the difference between:
  - a. The total aggregate on-site production volume among all of such distiller's licensed premises during such calendar quarter; and
  - b. The total aggregate retail sales made by such distiller at all other licensed premises that do not have on-site production but meet all other qualifications described in the above section titled “*Requirements for the Retail Sales of Distilled Spirits*” during such calendar quarter.

## **Designation of Licensed Premises**

Licensees shall designate up to a maximum of three (3) licensed premises that are permitted to make retail sales of distilled spirits to individuals, as described in the above section titled “*Requirements for the Retail Sales of Distilled Spirits*.” Licensees shall provide this designation to the Department of Revenue at initial registration and during the annual license renewal period.

## **Transfers of Liquids Between Licensed Premises**

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

## **Quarterly Reporting of Retail Sales and On-Site Production Volume**

Licensees are required to file a quarterly report with the Department of Revenue documenting all retail sales to individuals, including both distilled spirits sold for consumption on and off the premises. Quarterly reports are due on the 15<sup>th</sup> day of the month following each calendar quarter. See the following schedule:

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

## **INSTRUCTIONS FOR FILING QUARTERLY REPORTS**

### **Retail Sales:**

To file a quarterly report for the retail sales of distilled spirits, 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 for Retail Sales to Individuals" 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 transaction dates, size of cases, amount in liters and retail sales type.
8. Select next and view the summary
9. Confirm all information is correct and submit the request.

### **On-Site Production Volume:**

To file a quarterly report for on-site production volume of distilled spirits, 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 Production Volume" under the "I Want to" section.
5. Select the quarterly period.
6. Provide the total amount produced in liters.
7. Select next and view the summary.
8. Confirm all information is correct and submit the request.

## **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](http://www.dor.georgia.gov).