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**Georgia Department of Revenue**  
**Policy Bulletin ATD-2019-01**  
**Frozen Consumables Containing Alcohol**

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**Scope:** A Policy Bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers, superseding all conflicting documents and oral directives previously issued by the Department. A Policy Bulletin is the Department's position on the law and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

**Summary:** This Policy Bulletin explains the Department's policy concerning the manufacturing, distribution, and selling of ice cream and other frozen consumables containing alcohol. In general, ice cream and other frozen consumables that contain alcohol will be regulated by the Department under Title 3 of the Georgia Code.

**Policy:** This Policy Bulletin explains the Department's policy concerning the manufacturing, distribution, selling, handling, dealing in and possession of ice cream, frozen yogurt, popsicles and other frozen consumables ("Frozen Consumables") that contain alcohol. If a Frozen Consumable contains any measurable amount of ethyl alcohol ("Alcoholic Frozen Consumable"), it will be regulated by the Department in accordance with Title 3 of the Georgia Code and the applicable regulations.

Frozen Consumables that are made by combining any ingredients with malt beverages, wine or distilled spirits will be subject to regulation unless the finished product contains no measurable amount of ethyl alcohol. That means that any individual or entity that creates malt beverages, wine, or distilled spirits to be used in the creation of Frozen Consumables will be regulated as a manufacturer under Title 3. Also, any individual or entity that combines malt beverages, wine, or distilled spirits with other ingredients to create Alcoholic Frozen Consumables to be sold by other retailers will be regulated as a manufacturer under Title 3.

Any individual or entity other than a manufacturer that sells malt beverages, wine or distilled spirits to be used in the creation of Frozen Consumables or that sells Alcoholic Frozen Consumables to any wholesale dealers, retail dealers, or retail consumption dealers will be subject to the requirements for wholesalers under Title 3. Any individual or entity that sells Alcoholic Frozen Consumables at retail sale for consumption will be subject to the requirements for retailers under Title 3.

Individuals and entities that wish to manufacture, distribute, or sell Alcoholic Frozen Consumables may contact the Department's Alcohol and Tobacco Division to obtain the applicable license to conduct such activities within the State of Georgia.

**FOR MORE INFORMATION**

**Contact the Alcohol and Tobacco Division  
at 404-417-4900  
Monday through Friday, excluding holidays,  
from 8:00 a.m. to 4:30 p.m. ET.**

**Persons with hearing or speech impairments may call our TDD number at 404-417-4302.**

**For forms and other information, please visit our website ([www.dor.ga.gov](http://www.dor.ga.gov)).**