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Commissioner

State of Georgia
Department of Revenue
Legal Affairs & Tax Policy
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Frank M. O'Connell
Director

NOTICE ATD 2015 - 01

RE: Proposed Amended Rules of the Department of Revenue, Alcohol & Tobacco Division 560-2-2-.01, 560-2-6-.03, and 560-2-7-.01:

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to Amend Rules 560-2-2-.01, "Definitions"; 560-2-6-.03, "Facility Tours – Distilled Beverages"; and 560-2-7-.01, "Facility Tours."

Attached with this notice is an exact copy and synopsis of the proposed Amended Rules. The aforementioned Rules are being amended under the authority of O.C.G.A. §§ 3-2-2; 3-2-6; 3-4-1; 3-4-24; 3-4-180; 3-5-38; and 48-2-12.

The Department of Revenue shall consider the adoption of the above-referenced proposed Repeal, Rule, and Amended Rule at 10:00am, on Friday, June 26th, 2015 in Suite 4318 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

The Department must receive all comments regarding the above-referenced proposed Repeal, Rule, and Amended Rule from interested persons no later than 10:00 a.m. on Friday, June 26th, 2015. Written comments must be sent to: Regulations Comments, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15107, Atlanta, GA 30345-3205. Electronic comments must be sent to regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-2293. **Please reference "Notice Number ATD 2015 - 01" on all comments.**

Dated: May 27 2015


Lynnette T. Riley
Commissioner
Georgia Department of Revenue

**SYNOPSIS
RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL & TOBACCO DIVISION**

CHAPTERS 560-2-2; 560-2-6; 560-2-7

560-2-2-.01 – Definitions.

- This Amendatory Rule provides updated language to several current definitions necessary to make existing rules consistent with recent legislative changes.
- This Amendatory Rule creates a new definition for “Third Party Food Vendors”.

560-2-6-.03 – Facility Tours, Distilled Spirits

- This Amendatory Rule provides updated language to the facility tour rules governing manufacturers of distilled spirits in Georgia, making the rules consistent with recent legislative changes.
- This Amendatory Rule provides new guidance as to the means by which a licensed manufacturer of distilled spirits may provide free food to tour guests directly or by use of a third party food vendor.

560-2-7-.01 – Facility Tours, Malt Beverages

- This Amendatory Rule provides updated language to the facility tour rules governing manufacturers of malt beverage in Georgia, making the rules consistent with recent legislative changes.
- This Amendatory Rule provides new guidance as to the means by which a licensed manufacturer of malt beverage may provide free food to tour guests directly or by use of a third party food vendor.

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

**CHAPTER 560-2-2
GENERAL PROVISIONS**

560-2-2-.01 Definitions.

(1) As used in these Regulations:

- (a) "Act" means the Georgia Alcoholic Beverage Code Amended.
- (b) "Alcohol" as defined by the Act means ethyl Alcohol, hydrated oxide of ethyl, or spirits of Wine, from whatever source or by whatever process produced.
- (c) "Alcoholic Beverage" as defined by the Act means and includes all Alcohol, Distilled Spirits, beer, Malt Beverage, Wine, or fortified Wine intended for human consumption.
- (d) "Alcohol Type" means the various derivatives of Alcohol products such as bourbon, gin and vodka for Distilled Spirits, chardonnay and pinot noir for Wine and lager and ale for Malt Beverages.
- (e) "Brand" means the Manufacturer of Alcoholic Beverages.
- (f) "Brand Label" means the differences in the Manufacturer's colors, Alcoholic Beverage name, or design as shown on the label.
- (g) "Broker" as defined by the Act means any person who purchases or obtains an Alcoholic Beverage from an Importer, distillery, brewery, or Winery and sells the Alcoholic Beverage to another Broker, Importer, or Wholesaler without having custody of the Alcoholic Beverage or maintaining a stock of the Alcoholic Beverage.
- (h) "Carrier" means any person whose business is to transport goods or people while acting in the capacity as common, private, or contract transporter of a product or service using its facilities or those of other carriers.
- (i) "Commissioner" means the state revenue commissioner, or the Commissioner's designated agent or representative.
- (j) "Consular Officer" means a career consular officer who is a national of the sending country assigned to a consular post in Georgia for the exercise of consular functions, and whose sending country is a contracting party to the multilateral consular

convention referred to in Rule 560-2-15-.07 or another treaty with the United States of similar import.

(k) "Consular Post" means any consulate-general, consulate, vice-consulate or consular agency.

(l) "County or Municipality" as defined by the Act means those political subdivisions of this state as defined by law and includes any form of political subdivision consolidating a county with one or more municipalities.

(m) "Department" as defined by the Act means the Georgia Department of Revenue.

(n) "Denatured Alcohol" means a type of Alcohol, as defined in Code § 3-2-1, to which denaturants have been added in order to render the Alcohol unfit for beverage purposes or internal human medicinal use. (o) "Denaturants" means materials authorized for use pursuant to Chapter 1 of Title 27 of the Code of Federal Regulations.

(p) "Distilled Spirits" as defined by the Act means any Alcoholic Beverage obtained by distillation or containing more than twenty-one percent (21%) Alcohol by volume, including, but not limited to, all fortified Wines.

(q) "Education Facility Tour" means a tour conducted on the premises of a licensed brewery or distillery for the purpose of promoting products or educating attendees on the process of formulating, mixing, fermenting, processing, packaging, or otherwise producing and shipping Alcoholic Beverages produced at the licensed facility.

(r) "Family or Immediate Family" means any person related to a Manufacturer, producer, Shipper, Importer, or Broker within the first degree of consanguinity and affinity as computed according to the canon law.

(s) "Flavored Malt Beverage" means any Malt Beverage containing flavors and other non-beverage ingredients containing Alcohol. Except as provided by paragraph 1. of this Section, no more than 49% of the overall Alcohol content may be derived from the addition of flavors and other non-beverage ingredients containing Alcohol.

1. In the case of Malt Beverages with an Alcohol content of more than six percent (6%) and not to exceed fourteen percent (14%) by volume, no more than one and a half percent (1.5%) of the volume

of the Malt Beverage may consist of Alcohol derived from added flavors and other non-beverage ingredients containing Alcohol.

2. A Flavored Malt Beverage shall be deemed a Malt Beverage for purposes of these Regulations.

(t) “Fortified Wine” as defined by the Act means any Alcoholic Beverage containing more than twenty-one percent (21%) Alcohol by volume made from fruits, berries, or grapes either by natural fermentation or by natural fermentation with brandy added. The term includes, but is not limited to, brandy.

(u) “Fraternal Organization” means any society, order, or supreme lodge, whether incorporated or not, conducted solely for the benefit of its members and their beneficiaries and not for profit, operated on the lodge system with a ritualistic form of work, and having a representative form of government.

(v) “Free Tasting” means an event during which a properly licensed ~~brewery~~ Brewery, or Winery, or Distillery may provide Malt Beverages, or Wine, or Distilled Spirits in quantities permissible by law to each attendee of lawful drinking age, for consumption on the licensed premises, and without charge of any kind, and before, only during, or after completion of attendee participation in an instructional, educational, or promotional program or Facility Tour ~~tour~~.

(w) “Free Souvenir” means:

1. In the case of a brewer, a complimentary sealed container or containers of malt beverages with a total liquid capacity that does not exceed 72 ounces of malt beverage manufactured by the brewer on the licensed premises and provided only to individuals who have attended a Facility Tour on the same calendar day.

2. In the case of a distiller, a single, complimentary, sealed bottle containing not more than 750 milliliters of distilled spirits manufactured by the distiller on the licensed premises and provided only to individuals who have attended a Facility Tour on the same calendar day.

~~(w)~~ (x) “Gallon” or “Wine Gallon” as defined by the Act means a United States gallon of liquid measure equivalent to the volume of 231 cubic inches or the nearest equivalent metric measurement.

~~(x)~~ (y) “Hard Cider” as defined by the Act means an Alcoholic Beverage obtained by the fermentation of the juice of apples, containing not more than six percent (6%) of Alcohol by volume, including, but not limited to flavored or carbonated cider. For

purposes of this regulation, hard cider shall be deemed a Malt Beverage. This term does not include "sweet cider."

~~(y)~~ (z) "Head of a Consular Post" means the Consular Officer charged with the duty of acting in the capacity of head of the Consular Post to which he or she is assigned.

~~(z)~~ (aa) "Importer" as defined by the Act means any person who imports an Alcoholic Beverage into this state from a foreign country and sells the Alcoholic Beverage to another Importer, Broker, or Wholesaler and who maintains a stock of the Alcoholic Beverage.

~~(aa)~~ (bb) "Individual" as defined by the Act means a natural person.

~~(bb)~~ (cc) "Licensee" means any person who is granted a license or permit by the Department concerning the manufacturing, brokering, importing, wholesaling, or shipping of Alcoholic Beverages, or who is licensed as a Retailer or Retail Consumption Dealer.

~~(cc)~~ (dd) "Malt Beverage" as defined by the Act means any Alcoholic Beverage obtained by the fermentation of any infusion or decoction of barley, malt, hops, or any other similar product, or any combination of such products in water containing not more than fourteen percent (14%) Alcohol by volume and including ale, porter, brown, stout, lager beer, small beer, and strong beer. This term does not include sake, known as Japanese rice Wine.

~~(dd)~~ (ee) "Manufacturer" as defined by the Act means any maker, producer, or bottler of an Alcoholic Beverage and:

1. In the case of Distilled Spirits, any person engaged in distilling, rectifying, or blending any Distilled Spirits;
2. In the case of Malt Beverages, any brewer; and
3. In the case of Wine, any vintner.

~~(ee)~~ (ff) "Mead Wine" or "Honey Mead" means a fermented Alcoholic Beverage made from honey that may not contain an Alcoholic content of more than fourteen percent (14%) by volume or total solids content that exceeds thirty-five (35) degrees Brix.

~~(ff)~~ (gg) "Military Beer" means Malt Beverages which have been purchased pursuant to these regulations which are exempt from Georgia excise taxes and which have been properly identified pursuant to Regulations 560-2-15-.03 and 560-2-15-.04.

~~(gg)~~ (hh) "Military Liquors" means Distilled Spirits purchased pursuant to these regulations which are exempt from Georgia

excise taxes and which have been properly identified pursuant to Regulation 560-2-15-.04.

~~(hh)~~ (ji) "Military Reservation" as defined by the Act means a duly commissioned post, camp, base, or station of a branch of the armed forces of the United States located on territory within this state which has been ceded to the United States.

~~(ii)~~ (jj) "Military Wine" means Wine purchased pursuant to these regulations which is exempt from Georgia excise taxes.

~~(jj)~~ (kk) "Package" as defined by the Act means a bottle, can, keg, barrel, or other original consumer container.

~~(kk)~~ (ll) "Person" as defined by the Act means any individual, firm, partnership, cooperative, nonprofit membership corporation, joint venture, association, company, corporation, agency, syndicate, estate, trust, business trust, receiver, fiduciary, or other group or combination acting as a unit, body politic, or political subdivision, whether public, private, or quasi-public.

~~(ll)~~ (mm) "Place of Business" means the premises of a licensed Manufacturer, Broker, Importer, Wholesaler, Retailer or Retail Consumption Dealer described in the license where Alcohol, or Alcoholic Beverages are manufactured, sold, or offered for sale.

~~(mm)~~ (nn) "Premises" means one physically identifiable Place of Business operated by the same ownership and overall management with only one address registered as a single Place of Business with the local licensing authority and the State of Georgia.

~~(nn)~~ (oo) "Promotional Tour" means a tour conducted at a brewery or winery for the purpose of marketing a product to attendees highlighting the customer service of the company.

~~(oo)~~ (pp) "Regulations" means the regulations that are promulgated by the Commissioner pursuant to the Act.

~~(pp)~~ (qq) "Representative" means a person, employee, agent, independent contractor, or salesperson with or without compensation from a Licensee, who, acting on behalf of or at the direction of the Licensee, represents the Licensee to a third-party.

~~(qq)~~ (rr) "Retail Consumption Dealer" as defined by the Act means any person who sells Distilled Spirits for consumption on the premises at retail only to consumers and not for resale.

~~(rr)~~ (ss) "Retailer" as defined by the Act means, except as to Distilled Spirits, any person who sells Alcoholic Beverages, either in unbroken packages or for consumption on the premises, at retail only to consumers and not for resale. With respect to Distilled

Spirits, the term means any person who sells Distilled Spirits in unbroken packages at retail only to consumers and not for resale.

~~(ss)~~ (tt) "Routine Hub Transfer" means a simultaneous transfer of Alcoholic Beverage products from one Wholesaler delivery truck (hub truck) to another Wholesaler delivery truck(s) (spoke trucks).

~~(tt)~~ (uu) "Shipper" as defined by the Act means any person who ships an Alcoholic Beverage into Georgia from outside of Georgia.

~~(uu)~~ (vv) "Standard Case" as defined by the Act means six (6) containers of 1.75 liters, twelve (12) containers of 750 milliliters, twelve (12) containers of one liter, twenty-four (24) containers of 500 milliliters, twenty-four (24) containers of 375 milliliters, forty-eight (48) containers of 200 milliliters, or one hundred twenty (120) containers of 50 milliliters.

~~(vv)~~ (ww) "State" means the State of Georgia.

~~(ww)~~ (xx) "Taxpayer" as defined in the Act means any person made liable by law to file a return or to pay tax.

(yy) "Third-Party Food Vendor" means any person who makes sales of prepared food to a brewer or distiller, or who makes sales of prepared food to persons located on or adjacent to a licensed brewery or distillery premises. This term does not include any person who owns or enjoys any ownership interest in a Manufacturer of Alcoholic Beverages or who employs or has an immediate family relation to someone who owns or enjoys an ownership interest in a Manufacturer of Alcoholic Beverages.

~~(xx)~~ (zz) "Warehouse" means any premises of a Wholesaler, Manufacturer, Importer, or Shipper other than its registered Place of Business, used for the storage of Alcoholic Beverages in accordance with the express written approval of the Commissioner.

~~(yy)~~ (aaa) "Wholesaler" as defined by the Act means any person who sells Alcoholic Beverages to other licensed Wholesalers, Importers, Retailers, or to Retail Consumption Dealers.

~~(zz)~~ (bbb) "Wine" as defined by the Act means any Alcoholic Beverage containing not more than 21 percent (21%) Alcohol by volume made from fruits, berries, or grapes either by natural fermentation or by natural fermentation with brandy added.

1. This term includes, but is not limited to, all sparkling Wines, champagnes, combinations of such beverages, vermouths, special natural Wines, rectified Wines, other like products and Sake, which is an Alcoholic Beverage produced from rice.

2. This term does not include cooking Wine mixed with salt or other ingredients so as to render it unfit for human consumption as a beverage.
3. A liquid shall first be deemed to be a Wine at that point in the manufacturing process when it conforms to the definition of Wine contained in the Act.

Authority: O.C.G.A. § 3-2-2.

PROPOSED

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL & TOBACCO DIVISION**

**CHAPTER 560-2-6
DISTILLED SPIRITS**

560-2-6-.03 Facility Tours – Distilled Beverages

- ~~(1) As part of an Educational or Promotional Tour, a free tasting may be conducted by the licensed distillery if the below requirements are satisfied.~~
- ~~(2) During or after completion of an Educational or Promotional Tour, an attendee may receive no more than one half of one ounce of a distilled spirit from a licensed facility. A free tasting is limited to one per person, per calendar day.~~
- ~~(3) All Distilled Spirits provided for at the Tasting shall be served by a state licensed representative of the distillery.~~
- ~~(4) No distilled spirit may be served during or after a Tour if a distillery charges a fee for providing a Tour.~~
- ~~(5) If not otherwise prohibited, the licensed facility may elect to provide non alcoholic food or beverages at no charge, either directly or indirectly, to attendees.~~
- ~~(6) The attendees may, if permitted by the licensed facility, bring non alcoholic food or beverages to the licensed facility solely for use during or following the Tour, or as part of any Tasting at the licensed facility.~~
- ~~(7) A licensed distillery shall not engage in retail package or retail consumption sales on Premises, directly or indirectly, of Alcoholic Beverages at any time unless specifically exempt by regulation or the Act.~~
- ~~(8) No person who is a participant in the Tour may bring Alcoholic Beverages to the licensed facility under any circumstances.~~
- ~~(9) Souvenirs offered for sale by the distillery may be used in Tastings sponsored by the distillery.~~

- ~~a. The distillery shall disclose, in writing by posted signs, or distributed notices given to the Tour participant(s), that there are no requirements to purchase a souvenir container to participate in the Tour or Tasting;~~
- ~~b. The souvenir container may be used in subsequent Tours of the distillery.~~

(1) A distiller licensed in this state may apply to the Commissioner for an annual permit authorizing such distiller to conduct facility tours on the licensed premises of the distiller, free of charge or for a fee.

(a) Application and renewal of permits issued pursuant to this Regulation shall be done in accordance with Regulation 560-2-2-.02.

(b) Permits issued pursuant to this Regulation are subject to suspension and revocation as provided by Regulation 560-2-2-.27.

(2) Before, during or after completion of a facility tour, a facility tour attendee may receive free tastings of not more than three samples of distilled spirits for consumption on the premises from a licensed facility per calendar day. Each individual sample shall not exceed one half of one ounce.

(3) All Distilled Spirits provided to facility tour attendees shall be served by a state licensed representative of the distillery.

(4) If a distiller chooses to charge admission fees for facility tours, such distiller may charge varying fees for facility tours, provided that such fees are charged prior to the beginning of such tour.

(5) The licensed facility may as part of a facility tour provide food or non-alcoholic beverages to facility tour attendees either directly or through a third-party food vendor, as defined by Regulation 560-2-2-.01. Third-party food vendors may also make cash sales of prepared food to individuals whether they have or have not participated in a facility tour.

(6) Facility tour attendees may, if permitted by the licensed facility, bring food or non-alcoholic beverages to the licensed facility solely for use during or following the facility tour.

- (7) No alcoholic beverages shall be sold on any licensed premises for which a permit has been issued pursuant to Code Section 3-5-38. Such limitation shall be applicable to the licensed distillery as well as any third party utilizing the licensed premises.
- (8) In addition to the penalties set forth in Regulation 560-2-2-.27,
- (i) A distillery found to have violated Subpart (7) of this Regulation shall have his or her facility tour permit suspended for a period of one year.
- (ii) A distillery found to have violated Subpart (7) of this Regulation a second time within a five year period of the date of its first citation shall have his or her facility tour permit suspended for a period of two years.
- (iii) A distillery found to have violated Subpart (7) this Regulation a third time within a five year period of the date of its first or second citation shall have his or her facility tour permit revoked.
- (iv) Violations of Subpart (7) of this Regulation may serve as a basis for imposing the penalties set forth in this Subpart against the Licensee where the Department finds that ownership interests have been transferred for the purpose of avoiding penalties prescribed by these Regulations.
- (9) No facility tour attendee may bring alcoholic beverages to the licensed facility under any circumstances.
- (10) A distiller holding a permit under this Regulation may provide free souvenirs, as defined by Regulation 560-2-2-.01, to attendees of a facility tour. No distiller providing free souvenirs shall provide, either directly or indirectly, more than one free souvenir to the same individual in one calendar day.
- (11) Any distillery conducting facility tours shall pay all excise and use taxes on any samples and free tastings, use taxes on any free souvenirs provided to attendees, and shall collect and remit all sales taxes on facility tour admissions fees.

Authority: O.C.G.A. §§ 3-2-2, 3-4-1, 3-4-24, 3-4-180.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL & TOBACCO DIVISION**

**CHAPTER 560-2-7
MALT BEVERAGES**

560-2-7-.01 Facility Tours.

~~(1) During an Educational or Promotional Tour a "Free Tasting" may be conducted by the licensed brewery and the following amounts of Alcoholic Beverage which is brewed at the licensed facility may be provided.~~

~~(a) During or after completion of a one (1) hour Educational or Promotional Tour in compliance with this regulation an attendee may receive no more than a total of twenty four ounces (24 oz.) of Malt Beverage or beer from a licensed facility;~~

~~(b) During or after completion of a two (2) hour Educational or Promotional Tour in compliance with this regulation an attendee may receive no more than thirty two ounces of (32 oz.) of Malt Beverage or beer from a licensed facility.~~

~~(2) All Malt Beverages or beer provided for at the Tasting shall be served by a state licensed representative of the brewery or winery.~~

~~(3) No Malt Beverages or beer may be served during or after a Tour if:~~

~~(a) A brewery charges a fee for providing an Educational or Promotional Tour; or~~

~~(b) The Tour of the facility is conducted on Sunday pursuant to 560-2-2-.29.~~

~~(4) The licensed facility may elect to provide non-alcoholic food or beverages at no charge, either directly or indirectly, to the attendees.~~

~~(5) The attendees may, if permitted by the licensed facility, bring non-alcoholic food or beverages to the licensed facility solely for use during or following the Tour, or as part of any Tasting at the licensed facility.~~

~~(6) A licensed brewery shall not engage in retail package or retail consumption sales on Premises, directly or indirectly, of Alcoholic Beverages at any time unless specifically exempt by regulation or the Act.~~

~~(7) No person who is a participant in a Tour may bring Alcoholic Beverages to the licensed facility under any circumstances.~~

~~(8) Souvenirs offered for sale by a brewery may be used in Tastings sponsored by the brewery.~~

~~(a) The brewery shall disclose, in writing by posted signs, or distributed notices given to the Tour participant(s), that there are no requirements to purchase the souvenir container to participate in the Tour or Tasting;~~

~~(b) The souvenir container may be used in subsequent Tours of the brewery.~~

(1) A brewer licensed in this state may apply to the Commissioner for an annual permit authorizing such brewer to conduct facility tours on the licensed premises of the brewer, free of charge or for a fee.

(a) Application and renewal of permits issued pursuant to this Regulation shall be done in accordance with Regulation 560-2-2-.02.

(b) Permits issued pursuant to this Regulation are subject to suspension and revocation as provided by Regulation 560-2-2-.27.

(2) Before, during or after completion of a facility tour, a facility tour attendee may receive free tastings of not more than 36 ounces of malt beverage for consumption on the premises from a licensed brewery per calendar day.

(3) All malt beverages provided to facility tour attendees shall be served by a state licensed representative of the brewery.

(4) If a brewer chooses to charge admission fees for facility tours, such brewer may charge varying fees for facility tours, provided that such fees are charged prior to the beginning of such tour.

(5) The licensed facility may as part of a facility tour provide food or non-alcoholic beverages to facility tour attendees either directly

or through a third-party food vendor, as defined by Regulation 560-2-2-.01. Third-party food vendors may also make cash sales of prepared food to individuals whether they have or have not participated in a facility tour.

(6) Facility tour attendees may, if permitted by the licensed facility, bring food or non-alcoholic beverages to the licensed facility solely for use during or following the facility tour.

(7) No alcoholic beverages shall be sold on any licensed premises for which a permit has been issued pursuant to Code Section 3-5-38. Such limitation shall be applicable to the licensed brewery as well as any third party utilizing the licensed premises.

(8) In addition to the penalties set forth in Regulation 560-2-2-.27,

(i) A brewery found to have violated Subpart (7) of this Regulation shall have his or her facility tour permit suspended for a period of one year.

(ii) A brewery found to have violated Subpart (7) of this Regulation a second time within a five year period of the date of its first citation shall have his or her facility tour permit suspended for a period of two years.

(iii) A brewery found to have violated Subpart (7) this Regulation a third time within a five year period of the date of its first or second citation shall have his or her facility tour permit revoked.

(iv) Violations of Subpart (7) of this Regulation may serve as a basis for imposing the penalties set forth in this Subpart against the Licensee where the Department finds that ownership interests have been transferred for the purpose of avoiding penalties prescribed by these Regulations.

(9) No facility tour attendee may bring alcoholic beverages to the licensed facility under any circumstances.

(10) A brewer holding a permit under this Regulation may provide free souvenirs, as defined by Regulation 560-2-2-.01, to attendees of a facility tour. No brewer providing free souvenirs shall provide, either directly or indirectly, more than one free souvenir to the same individual in one calendar day.

(11) Any brewer conducting facility tours shall pay all excise and use taxes on any samples and free tastings, use taxes on any free

souvenirs provided to attendees, and shall collect and remit all sales taxes on facility tour admissions fees.

Authority: O.C.G.A. §§ 3-2-2, 3-2-6, 3-5-38, 48-2-12.

PROPOSED