

Senate Bill 144

By: Senators Anderson of the 24th, Miller of the 49th, Mullis of the 53rd, Stone of the 23rd, Cowsert of the 46th and others

AS PASSED

A BILL TO BE ENTITLED

AN ACT

1 To amend Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes
2 on tobacco products, so as to provide for the issuance of special event tobacco permits to
3 licensed dealers authorizing off-premise sales of certain tobacco products at special events
4 at temporary locations; to provide for such permits a fee and limitations as to the validity
5 period; to provide for the promulgation of certain rules and regulations by the state revenue
6 commissioner; to provide for related matters; to provide for an effective date; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on
11 tobacco products, is amended in subsection (c) of Code Section 48-11-4, relating to licensing
12 of persons engaged in tobacco business, initial and annual fees, suspension and revocation,
13 registration and inspection of vending machines, bond by distributor, jurisdiction, and
14 licensing of promotional activities, by adding a new paragraph to read as follows:

15 "(5) Any licensed dealer may apply for a special event tobacco permit for off-premise
16 sales of cigars, cigarettes, or loose or smokeless tobacco for a special event at a
17 temporary location offsite from the licensed location. Such permit may be authorized for
18 a period of one day but not more than ten days. The special event tobacco permit shall
19 include the specific address for the event or temporary location and the dates for the
20 period that the permit will be in effect. The fee for a special event tobacco permit shall
21 not exceed \$10.00. All such permits shall be issued by the commissioner, who shall
22 make rules and regulations with respect to applications for and issuance of special event
23 tobacco permits. Such rules and regulations shall conform to the rules and regulations
24 that apply to retail sales by licensed dealers, including but not limited to, rules and
25 regulations intended to limit access to tobacco products for minors."

26

SECTION 2.

27 This Act shall become effective upon its approval by the Governor or upon its becoming law
28 without such approval.

29

SECTION 3.

30 All laws and parts of laws in conflict with this Act are repealed.