

House Bill 185

By: Representatives Kidd of the 145th, Williams of the 87th, Stephens of the 164th, and Greene of the 151st

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 8 of Chapter 4 of Title 3 of the Official Code of Georgia Annotated,
2 relating to tastings, so as to authorize retail sales of distilled spirits manufactured by a
3 distillery to be sold on the premises of such distillery; to define certain terms; to require a
4 license for retail sales; to specify the quantity of distilled spirits that may be sold at retail; to
5 provide for the conditions under which such retail sales may be conducted; to provide for the
6 collection of excise taxes; to provide for related matters; to repeal conflicting laws; and for
7 other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Article 8 of Chapter 4 of Title 3 of the Official Code of Georgia Annotated, relating to
11 tastings, is amended by adding a new Code section to read as follows:

12 "3-4-181.

13 (a) As used in this Code section, the term:

14 (1) 'Licensed premises' means a location where the distiller is licensed pursuant to this
15 chapter for the manufacturing, distilling, rectifying, or blending of distilled spirits and
16 includes areas where the distilled spirits are produced or stored and any other areas
17 normally used by the distillery to conduct business.

18 (2) 'Retail sales' means sales of distilled spirits in unbroken packages at retail only to
19 consumers and not for resale.

20 (b) The commissioner shall, upon proper application therefor, issue a license for retail
21 sales to a distiller licensed in this state authorizing such distiller to offer retail sales of
22 distilled spirits manufactured by the distiller at its licensed premises. The distilled spirits
23 sold by the distiller pursuant to such license for retail sales shall be limited to those distilled
24 spirits manufactured by the distiller at the distillery upon whose licensed premises the retail
25 sales are being conducted. The distiller shall sell no more than two liters of such distilled
26 spirits to the same consumer per day.

27 (c) Retail sales made pursuant to this Code section shall be conducted in a designated retail
28 sales area on the licensed premises that may be the same area as the designated tasting area
29 for free tastings conducted pursuant to Code Section 3-4-180.

30 (d) Any distiller conducting retail sales at its licensed premises shall remit excise taxes to
31 the department and local governing authorities for the distilled spirits sold in an amount
32 equal to taxes paid by wholesalers on distilled spirits and shall collect and pay applicable
33 Georgia state and local sales tax on such retail sales. The distillery shall maintain such
34 sales tax reports, documentation, and other information as may be required by the
35 commissioner to ensure collection of all applicable taxes."

36 **SECTION 2.**

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