The Senate Committee on Regulated Industries and Utilities offered the following substitute to SB 298:

A BILL TO BE ENTITLED
AN ACT

To amend various titles of the Official Code of Georgia Annotated so as to provide protections for and education to minors and other members of the public regarding smoking and vaping; to amend Title 16 of the Official Code of Georgia Annotated, relating to crimes and offenses, so as to revise certain provisions relative to the sale to, or possession by, minors of cigarettes, tobacco, tobacco related objects, alternative nicotine products, and vapor products to include consumable vapor products that do not contain nicotine; to provide for penalties; to amend Title 17 of the Official Code of Georgia Annotated, relating to criminal procedure, so as to provide for arrest by the issuance of citations for certain violations; to amend Title 20 of the Official Code of Georgia Annotated, relating to education, so as to require local boards of education to prescribe mandatory instruction and a minimum course of study concerning the dangers of smoking and vaping; to provide for the implementation of such course of study; to amend Title 10 of the Official Code of Georgia Annotated, relating to commerce and trade, so as to revise a definition related to the Master Settlement Agreement enhancements and to revise a cross-reference; to amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, so as to provide authority for the licenses currently issued by the state revenue commissioner to be expanded in order to permit a license holder to manufacture, distribute, import, or sell alternative nicotine products and consumable vapor products under certain conditions; to provide for definitions; to require the state revenue commissioner to maintain certain information; to revise certain provisions regarding licensing, fees, suspension, revocation, and renewal; to revise certain provisions regarding penalties, procedures for hearings and appeals, bonds, registration and inspection of vending machines, reports, appearances before the commissioner, and inspections of certain records; to provide for powers and duties of special agents and enforcement officers; to provide for related matters; to provide for effective dates; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:
Title 16 of the Official Code of Georgia Annotated, relating to crimes and offenses, is amended by revising Article 7 of Chapter 12, relating to sale or distribution to, or possession by, minors of cigarettes and tobacco related objects, as follows:

"ARTICLE 7

16-12-170.

As used in this article, the term:

(1) 'Alternative nicotine product' means any noncombustible product containing nicotine that is intended for human consumption, whether chewed, absorbed, dissolved, or ingested by any other means. Such term shall include, but shall not be limited to, nicotine gel, pouches, and gum and dissolvable nicotine strips, sticks, lozenges, and pellets. Such term shall not include any tobacco product, consumable vapor product, or any product regulated as a drug or device by the United States Food and Drug Administration under Chapter V of the Food, Drug, and Cosmetic Act.

(2) 'Cigar wraps' means individual cigar wrappers, known as wraps, blunt wraps, or roll your own cigar wraps, that consist in whole or in part of reconstituted tobacco leaf or flavored tobacco leaf.

(3) 'Cigarette' means roll for smoking made wholly or in part of tobacco when the cover of the roll is paper or any substance other than tobacco.

(4) 'Community service' means a public service which a minor might appropriately be required to perform, as determined by the court, as punishment for certain offenses provided for in this article.

(5) 'Minor' means any person who is under the age of 18 years.

(6) 'Person' means any natural person or any firm, partnership, company, corporation, or other entity.

(7) 'Proper identification' means any document issued by a governmental agency containing a description of the person, such person's photograph, or both, and giving such person's date of birth and includes, without being limited to, a passport, military identification card, driver's license, or an identification card authorized under Code Sections 40-5-100 through 40-5-104. Such term shall not include a birth certificate.
(7) 'Tobacco product' means any cigars, little cigars, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff or snuff powder; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings, and sweepings of tobacco; and other kinds and forms of tobacco, prepared in such a manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking. Such term shall not include any alternative nicotine product, consumable vapor product, or product regulated as a drug or device by the United States Food and Drug Administration under Chapter V of the Food, Drug, and Cosmetic Act.

(8) 'Tobacco product sample' means a cigarette, tobacco product, alternative nicotine product, or consumable vapor product distributed to members of the general public at no cost for purposes of promoting the product.

(9) 'Tobacco related objects' means any papers, wrappers, or other products, devices, or substances, including cigar wraps, which are used for the purpose of making cigarettes or tobacco products in any form whatsoever.

(10) 'Vapor product' means any noncombustible product containing nicotine that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, that can be used to produce vapor from nicotine in a solution or other form. The term 'vapor product' shall include any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and any vapor cartridge or other container of nicotine in a solution or other form that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device. The term 'vapor product' shall not include any product regulated as a drug or device by the United States Food and Drug Administration under Chapter V of the Food, Drug, and Cosmetic Act.

(11) 'Vapor delivery system' means any device developed or intended to deliver vapor liquid to an individual who inhales from the device. Such term shall include, but shall not be limited to, an electronic cigarette, electronic cigar, electronic pipe, vape pen, vape tool, hookah, or electronic hookah. Such term shall not include any fragrance or essential oil diffuser, air freshener, tobacco product, alternative nicotine product, or product regulated as a drug or device by the United States Food and Drug Administration under Chapter V of the Food, Drug, and Cosmetic Act.

(12) 'Vapor liquid' means any solution or other substance intended to be aerosolized or vaporized and inhaled by an individual, regardless of whether or not the substance contains nicotine. Such term shall include, but shall not be limited to, e-liquid, e-juice, vape juice, and cartridges that are prefilled with such a solution. Such term shall not include any perfume, potpourri, essential oil, tobacco product, alternative nicotine product, or consumable vapor product.
product, or product regulated as a drug or device by the United States Food and Drug Administration under Chapter V of the Food, Drug, and Cosmetic Act.

16-12-171.

(a)(1) It shall be unlawful for any person knowingly to:

(A) Sell or barter, directly or indirectly, any cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products to a minor;

(B) Purchase any cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products for any minor unless the minor for whom the purchase is made is the child of the purchaser; or

(C) Advise, counsel, or compel any minor to smoke, inhale, chew, or use cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products:

(2)(A) The prohibition contained in paragraph (1) of this subsection shall not apply with respect to sale of cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products by a person when such person has been furnished with proper identification showing that the person to whom the cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products are sold is 18 years of age or older.

(B) In any case where a reasonable or prudent person could reasonably be in doubt as to whether or not the person to whom cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products are to be sold or otherwise furnished is actually 18 years of age or older, it shall be the duty of the person selling or otherwise furnishing such cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products to request to see and to be furnished with proper identification as provided for in subsection (b) of this Code section in order to verify the age of such person. The failure to make such request and verification in any case where the person to whom the cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products are sold or otherwise furnished is less than 18 years of age may be considered by the trier of fact in determining whether the person selling or otherwise furnishing such cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products did so knowingly.

(3) Any person who violates this subsection shall be guilty of a misdemeanor.

(b)(1) It shall be unlawful for any minor to:

(A) Purchase, attempt to purchase, or possess for personal use any cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products. This
subparagraph shall not apply to possession of cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products by a minor when a parent or guardian of such minor gives the cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products to the minor and possession is in the home of the parent or guardian and such parent or guardian is present; or
(B) Misrepresent such minor's identity or age or use any false identification for the purpose of purchasing or procuring any cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products:

(2) A minor who commits an offense provided for in paragraph (1) of this subsection may be punished as follows:
(A) By requiring the performance of community service not exceeding 20 hours;
(B) By requiring attendance at a publicly or privately sponsored lecture or discussion on the health hazards of smoking or tobacco use, provided such lecture or discussion is offered without charge to the minor; or
(C) By a combination of the punishments described in subparagraphs (A) and (B) of this paragraph.

(a) Except as otherwise authorized by law:
(1) No person knowingly, directly or through another person, shall furnish, cause to be furnished, or permit any person in such person's employ to furnish any cigarettes, tobacco products, tobacco related objects, alternative nicotine products, consumable vapor products, or tobacco product samples to an individual under 21 years of age;
(2) No person shall knowingly allow an individual under 21 years of age to operate a vending machine that dispenses cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or consumable vapor products;
(3) No person knowingly or intentionally shall act as an agent to purchase or acquire any cigarettes, tobacco products, tobacco related objects, alternative nicotine products, consumable vapor products, or tobacco product samples for or on behalf of an individual under 21 years of age;
(4) No person shall distribute any tobacco product sample on any public street, sidewalk, or park within 500 feet of any school or playground when those facilities are being used primarily by individuals under 21 years of age;
(5) No individual under 21 years of age shall purchase, attempt to purchase, or knowingly possess any cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or consumable vapor products;
(6) No individual under 21 years of age shall knowingly operate or make a purchase from, or attempt to operate or make a purchase from, a vending machine that dispenses...
cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or consumable vapor products; and

(7) No individual under 21 years of age shall misrepresent such individual's identity or use false identification for the purpose of purchasing or obtaining any cigarettes, tobacco products, tobacco related objects, alternative nicotine products, consumable vapor products, or tobacco product samples.

(b) It shall be unlawful for any person to sell or otherwise furnish, or permit anyone in such person's employ to sell or otherwise furnish, any cigarettes, tobacco products, tobacco related objects, alternative nicotine products, consumable vapor products, or tobacco product samples to an individual under 21 years of age without requesting to see and being furnished with proper identification in order to verify that the age of such individual is 21 years of age or older.

Failure to make such request and verification shall be a violation of this Code section and may be punished as provided in Code Section 16-12-172 and additionally may be considered by the trier of fact in determining whether the person selling or otherwise furnishing such cigarettes, tobacco products, tobacco related objects, alternative nicotine products, consumable vapor products, or tobacco product samples to an individual under 21 years of age did so knowingly.

(c) Any person licensed under Chapter 11 of Title 48, or any person acting on behalf of a person licensed under Chapter 11 of Title 48, that upon requesting proper identification pursuant to subsection (b) of this Code section from an individual attempting to purchase or obtain cigarettes, tobacco products, tobacco related objects, alternative nicotine products, consumable vapor products, or tobacco product samples is tendered as proper identification a driver's license which indicates that such driver's license is falsified or is not the driver's license of the individual presenting it or that such individual is under 21 years of age, the person to whom said license is tendered shall be authorized to either write down the name, address, and driver's license number or to seize and retain such driver's license. In either event, such person shall immediately thereafter summon a law enforcement officer who shall be authorized to seize the driver's license either at the scene or at such time as the driver's license can be located. The procedures and rules connected with the retention of such license by the law enforcement officer shall be the same as those provided for the acceptance of a driver's license as bail on arrest for traffic offenses pursuant to Code Section 17-6-11.

(d) Nothing contained in this Code section shall be construed to prohibit any individual under 21 years of age from:

(1) Dispensing, serving, selling, or handling cigarettes, tobacco products, tobacco related objects, alternative nicotine products, consumable vapor products, or tobacco product
samples as a part of employment in any location or place of business licensed under
Chapter 11 of Title 48;
(2) Being employed in any location or place of business licensed under Chapter 11 of
Title 48 for the manufacture of cigarettes, tobacco products, tobacco related objects,
alternative nicotine products, consumable vapor products, or tobacco related samples; or
(3) Taking orders for and having possession of cigarettes, tobacco products, tobacco
related objects, alternative nicotine products, consumable vapor products, or tobacco
product samples as a part of employment in any location or place of business licensed
under Chapter 11 of Title 48.

16-12-172.
(a) It is unlawful for any person to knowingly violate any prohibition contained in Code
Section 16-12-171, relating to the furnishing of cigarettes, tobacco products, tobacco
related objects, alternative nicotine products, consumable vapor products, or tobacco
product samples to an individual under 21 years of age.
(b) Any person convicted of violating any prohibition contained in paragraph (1), (2), (3),
or (4) of subsection (a) or in subsection (b) of Code Section 16-12-171 shall upon:
(1) The first conviction, be guilty of a misdemeanor; or
(2) The second or subsequent conviction, be guilty of a misdemeanor of a high and
aggravated nature.
(c) Any individual convicted of violating paragraph (5), (6), or (7) of subsection (a) of
Code Section 16-12-171 shall upon:
(1) The first conviction, be guilty of a misdemeanor and shall be punished by
imprisonment for not more than six months or a fine of not more than $300.00, or both;
or
(2) The second or subsequent conviction, be guilty of a misdemeanor and shall be
punished by imprisonment for not more than 12 months or a fine of not more than
$1,000.00, or both.
(d) When any individual who has not been previously convicted of any offense under this
Code section or any other law of the United States, this state, or any other state relating to
cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or
consumable vapor products pleads guilty to or is found guilty of a violation of
paragraph (5), (6), or (7) of subsection (a) of Code Section 16-12-171, the court, without
entering a judgment of guilt and with the consent of such individual, may defer further
proceedings and place such individual on probation upon such reasonable terms and
conditions as the court may require. The terms of probation shall require the individual to
undergo a comprehensive rehabilitation program, including, if necessary, medical
treatment, not to exceed one year and designed to acquaint such individual with the ill
effects of the use or abuse of cigarettes, tobacco products, tobacco related objects,
alternative nicotine products, and consumable vapor products and with knowledge of the
gains and benefits which can be achieved by being a good member of society. Upon
violation of a term or condition of probation, the court may enter an adjudication of guilt
and proceed accordingly. Upon fulfillment of the terms and conditions of probation, the
court shall discharge the individual and dismiss the proceedings against such individual.
Discharge and dismissal under this subsection shall be without court adjudication of guilt
and shall not be deemed a conviction for purposes of this subsection or for purposes of
disqualifications or disabilities imposed by law upon conviction of a crime. Discharge and
dismissal under this subsection may occur only once with respect to any individual.

(e)(1) A law enforcement officer shall arrest by issuance of a citation pursuant to Code
Section 17-4-23 any person accused of violating paragraph (5), (6), or (7) of
subsection (a) of Code Section 16-12-171. The citation shall enumerate the specific
charges against the individual and either the date upon which the individual is to appear
and answer the charges or a notation that the individual will be later notified of the date
upon which the individual is to appear and answer the charges. If the individual charged
shall fail to appear as required, the judge having jurisdiction of the offense may issue a
warrant or other order directing the apprehension of such individual and commanding that
such individual be brought before the court to answer the charges contained within the
citation and the charge of the individual's failure to appear as required. Nothing in this
paragraph shall be construed to restrict the discretion of the prosecuting attorney to use
a uniform traffic citation as the formal charging document.

(2) A law enforcement officer arresting a person by the issuance of a citation under
paragraph (1) of this subsection may require any such individual having a driver's license
or instruction permit to provide such license or permit to the arresting officer in order to
ensure the appearance of such person to answer the charges against the individual. The
procedures and rules connected with the acceptance of such license or permit and
subsequent disposition of the case shall be the same as provided for the acceptance of a
driver's license as bail on arrest for traffic offenses pursuant to Code Section 17-6-11.

(f) Testimony by any individual under 21 years of age, when given in an administrative
or judicial proceeding against another person for a violation of any provision of Code
Section 16-12-171, shall not be used in any administrative or judicial proceedings brought
against such testifying individual under 21 years of age.

(g) Nothing in this Code section shall be construed to modify, amend, or supersede
Chapter 11 of Title 15.
(a) Any person owning or operating a place of business in which cigarettes, tobacco products, or tobacco related objects, alternative nicotine products, or consumable vapor products are sold or offered for sale shall post in a conspicuous place a sign which shall contain the following statement:

'SALE OF CIGARETTES, TOBACCO, TOBACCO PRODUCTS, TOBACCO RELATED OBJECTS, ALTERNATIVE NICOTINE PRODUCTS, OR CONSUMABLE VAPOR PRODUCTS TO PERSONS UNDER 21 YEARS OF AGE IS PROHIBITED BY LAW.'

Such sign shall be printed in letters of at least one-half inch in height.

(b) Any person who fails to comply with the requirements of subsection (a) convicted of a violation of this Code section shall be guilty of a misdemeanor.

(a)(1) Any person who maintains in such person's place of business a vending machine which dispenses cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or consumable vapor products shall place or cause to be placed in a conspicuous place on such vending machine a sign containing the following statement:

'THE PURCHASE OF CIGARETTES, TOBACCO PRODUCTS, TOBACCO RELATED OBJECTS, ALTERNATIVE NICOTINE PRODUCTS, OR CONSUMABLE VAPOR PRODUCTS FROM THIS VENDING MACHINE BY ANY PERSON UNDER 21 YEARS OF AGE IS PROHIBITED BY LAW.'

(2) Any person who maintains in such person's place of business a vending machine which dispenses cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or consumable vapor products shall not dispense any other type of product, other than matches, in such vending machine.

(b) Any person who fails to comply with the requirements of subsection (a) of this Code section shall be guilty of a misdemeanor, provided, however, for a first offense, the sentence shall be a fine not to exceed $300.00.

c) It shall be a violation of subsection (a) of Code Section 16-12-171 for any person knowingly to allow a minor to operate a vending machine which dispenses cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products.

d) The offenses provided for by paragraph (1) of subsection (b) of Code Section 16-12-171 shall apply to the operation by a minor of a vending machine which dispenses cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or vapor products.
(e)(1) The sale or offering for sale of cigarettes, tobacco products, tobacco related objects, alternative nicotine products, or consumable vapor products from vending machines shall not be permitted except:

(A)(1) In locations which are not readily accessible to minors, including, but not limited to:

(i) Factories, businesses, offices, and other places which are not open to the general public;

(ii) Places open to the general public which do not admit minors; and

(iii) Places where alcoholic beverages are offered for sale;

(B)(2) In areas which are in the immediate vicinity, plain view, and under the continuous supervision of the proprietor of the establishment or an employee who will observe the purchase of cigarettes, tobacco products, tobacco related objects, alternative nicotine products, and consumable vapor products from the vending machine; and

(C)(3) In rest areas adjacent to roads and highways of the state.

(2) Violation of this subsection shall be punished as provided in subsection (b) of this Code section for violation of subsection (a) of this Code section.

(c) Any person convicted of a violation of this Code section shall be guilty of a misdemeanor; provided, however, that for a first offense, the punishment shall be a fine not to exceed $300.00.

16-12-174.

(a) As used in this Code section, the term 'tobacco product sample' means a cigarette, tobacco product, alternative nicotine product, or vapor product distributed to members of the general public at no cost for purposes of promoting the product.

(b) It shall be unlawful for any person to distribute any tobacco product sample to any person under the age of 18 years.

(c) A person distributing tobacco product samples shall require proof of age from a prospective recipient if an ordinary person would conclude on the basis of appearance that such prospective recipient may be under the age of 18 years.

(d) It shall be unlawful for any person who has not attained the age of 18 years to receive or attempt to receive any tobacco product sample.

(e) No person shall distribute tobacco product samples on any public street, sidewalk, or park within 500 feet of any school or playground when those facilities are being used primarily by persons under the age of 18 years.

(f) Violation of this Code section shall be punished as a misdemeanor.
16-12-175.

(a) The provisions of this article, inclusive, shall be enforced through actions brought in any court of competent jurisdiction by the prosecuting attorney for the county in which the alleged violation occurred as well as through administrative citations issued by special agents or enforcement officers of the state revenue commissioner. Any fine collected for a violation of said provision shall be paid to the clerk of the court of the jurisdiction in which the violation occurred. Upon receipt of a fine for any violation of said provision, the clerk shall promptly notify the state revenue commissioner of the violation.

(b) The state revenue commissioner, acting through special agents or enforcement officers, shall annually conduct random, unannounced inspections at locations where cigarettes, tobacco products, alternative nicotine products, or consumable vapor products are sold or distributed to ensure compliance with this article. Individuals persons under the age of 18 21 years of age may be enlisted to test compliance with this article; provided, however, that such persons individuals may be used to test compliance with this article only if the testing is conducted under the direct supervision of such special agents or enforcement officers and written parental consent for any individual under 18 years of age has been provided. Any other use of persons individuals under the age of 18 21 years of age to test compliance with this article or any other prohibition of like or similar import shall be unlawful and the person or persons responsible for such use shall be subject to the penalties prescribed in this article. The state revenue commissioner shall prepare annually for submission by the Governor to the secretary of the United States Department of Health and Human Services the report required by section 1926 of subpart I of part B of Title XIX of the federal Public Health Service Act, 42 U.S.C. 300x-26.

16-12-176.

The state revenue commissioner shall administer and enforce this article and may make reasonable rules and regulations for its administration and enforcement. The state revenue commissioner may designate employees of the Department of Revenue for the purpose of administering and enforcing this article and may delegate to employees of such department any of the duties required of the state revenue commissioner pursuant to this article."

SECTION 1-2.

Title 17 of the Official Code of Georgia Annotated, relating to criminal procedure, is amended by revising Code Section 17-4-23, relating to procedure for arrests by citation for motor vehicle violations, issuance of warrants for arrest for failure of persons charged to appear in court, and bond, as follows:
A law enforcement officer may arrest a person accused of violating any law or ordinance enacted by local law governing the operation, licensing, registration, maintenance, or inspection of motor vehicles, or violating paragraph (2), (3), or (5) of subsection (a) of Code Section 3-3-23 or paragraph (5), (6), or (7) of subsection (a) of Code Section 16-12-171, by the issuance of a citation, provided that such offense is committed in his or her presence or information constituting a basis for such arrest was received by the arresting officer from a law enforcement officer observing such offense being committed, except that, when such offense results in an accident, an investigating officer may issue citations regardless of whether the offense occurred in the presence of a law enforcement officer.

(2) A law enforcement officer may arrest a person accused of any misdemeanor violation of Code Section 16-7-21, 16-8-14, 16-8-14.1, or 16-13-30 by the issuance of a citation, provided that such offense is committed in his or her presence or information constituting a basis for such arrest was received by the arresting officer or an investigating officer from another law enforcement officer or other individual observing or aware of such offense being committed. When an arrest is made for such offense, prior to releasing the accused on citation, the arresting law enforcement officer shall review the accused's criminal record as such is on file with the Federal Bureau of Investigation and the Georgia Crime Information Center within the Georgia Bureau of Investigation and ensure that the accused's fingerprints are obtained.

(3) The arresting officer shall issue a citation to the accused which shall enumerate the specific charges and the date upon which he or she is to appear and answer the charges or a notation that he or she will be later notified of the date upon which he or she is to appear and answer the charges. When an arresting officer makes an arrest concerning the operation of a motor vehicle based on information received from another law enforcement officer who observed the offense being committed, the citation shall list the name of each officer and each officer must be present when the charges against the accused are heard.

(b) If the accused fails to appear as specified in the citation, the judicial officer having jurisdiction of the offense may issue a warrant ordering the apprehension of the accused and commanding that he or she be brought before the court to answer the charge contained within the citation and the charge of his or her failure to appear as required. The accused shall then be allowed to make a reasonable bond to appear on a given date before the court.

(c) Notwithstanding subsection (b) of this Code section, when an accused was issued a citation for a violation of Code Section 16-7-21, 16-8-14, 16-8-14.1, or 16-13-30, and the accused fails to appear as specified in the citation, the judicial officer having jurisdiction
of the offense, absent a finding of sufficient excuse to appear at the time and place
specified in the citation, shall issue a warrant ordering the apprehension of the accused and
commanding that he or she be brought before the court to answer the charge contained
within the citation and the charge of his or her failure to appear as required. The accused
shall then be allowed to make a reasonable bond to appear on a given date before the
court."

PART II
SECTION 2-1.

Title 20 of the Official Code of Georgia Annotated, relating to education, is amended by
revising Code Section 20-2-144, relating to mandatory instruction concerning alcohol and
drug use, as follows:

"20-2-144.
(a) Each local board of education shall prescribe mandatory instruction concerning vaping,
smoking, and alcohol and other drug use in every year in every grade from kindergarten
through grade 12 as shall be determined by the State Board of Education. Such course of
study shall implement the minimum course of study provided for in subsection (b) of this
Code section or its equivalent, as approved by the State Board of Education. Each local
board of education may supplement the exact approach of content areas of such minimum
course of study with such curriculum standards as it may deem appropriate. Such standards
shall include instruction which discourages vaping and the use of alcohol, tobacco, and
controlled substances and communicates that the use of illicit drugs and improper use of
legally obtained drugs and other substances is wrong and dangerous.
(b) The State Board of Education shall prescribe a minimum course of study of vaping,
smoking, and alcohol and other drug use which may be included as a part of a course of
study in comprehensive health education where offered and where appropriate. Instruction
also shall be integrated into other curriculum requirements as determined by the State
Board of Education. The course shall be age appropriate, shall be sequential in method of
study, and shall include the following elements where appropriate in the instruction:
(1) Detailed, factual information regarding physiological, psychological, sociological,
and legal aspects of substance abuse;
(2) Detailed information concerning the availability of help and assistance for persons
with chemical dependency problems;
(3) Skills needed to evaluate advertisements for, and media portrayals of, alcohol,
tobacco, consumable vapor products, and controlled substances; and
(4) Detailed information and warnings from the Surgeon General and the Department of Human Services concerning the dangers of vaping and smoking; and

(4)(5) Detailed instruction on the need for, and role of, lawful authority and law-abiding behavior, which instruction may include interacting and working with members of the legal and justice professions.

(c) A manual setting out the details of such course of study shall be prepared by or approved by the State School Superintendent in cooperation with the Department of Public Health, the State Board of Education, the Department of Public Safety, and such expert advisers as they may choose.

(d) The minimum course of study to be prescribed by the State Board of Education pursuant to subsection (b) of this Code section shall be ready for implementation not later than July 1, 1990. Each local board shall implement either such minimum course of study or its equivalent not later than December 31, 1990. Any local board of education which fails to comply with this subsection shall not be eligible to receive any state funding under this article until such minimum course of study or its equivalent has been implemented.

(e) The State Board of Education and the local boards of education shall supplement the instruction required under this Code section by making resource information and materials available to student clubs, organizations, and peer-to-peer programs."

PART III

SECTION 3-1.

Title 10 of the Official Code of Georgia Annotated, relating to commerce and trade, is amended in Code Section 10-13A-2, relating to definitions regarding the Master Settlement Agreement enhancements, by revising paragraph (4) as follows:

"(4) 'Dealer' means a cigarette dealer and or loose and or smokeless tobacco dealer as defined in paragraphs (7) and (17) of Code Section 48-11-1."

SECTION 3-2.

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended by revising Code Section 48-11-1, relating to definitions regarding taxes on tobacco products, as follows:

"48-11-1.

As used in this chapter, the term:

(1) 'Alternative nicotine product' means any product that consists of or contains nicotine that can be ingested into the body by chewing, smoking, heating, absorbing, dissolving,
inhaling, snorting, sniffing, or any other means. Such term shall include, but shall not be limited to, nicotine gel, pouches, and gum and dissolvable nicotine strips, sticks, lozenges, and pellets. Such term shall not include any cigars, cigarettes, loose or smokeless tobacco, consumable vapor products, or products regulated as a drug or device by the United States Food and Drug Administration under Chapter V of the Food, Drug, and Cosmetic Act.

(2) 'Alternative nicotine product dealer' means any person located within the borders of this state who sells or distributes alternative nicotine products to a consumer in this state.

(3) 'Alternative nicotine product distributor' means any person who:

(A) Maintains a warehouse, warehouse personnel, and salespersons who regularly contact and call on alternative nicotine product dealers; and

(B) Is engaged in the business of:

(i) Importing alternative nicotine products into this state or purchasing alternative nicotine products from other alternative nicotine product manufacturers or alternative nicotine product distributors; and

(ii) Selling the alternative nicotine products to alternative nicotine product dealers in this state for resale but is not in the business of selling the alternative nicotine products directly to the ultimate consumer of the alternative nicotine products.

(4) 'Alternative nicotine product importer' means any person who imports into or who brokers within the United States, either directly or indirectly, finished alternative nicotine products for sale or distribution.

(5) 'Alternative nicotine product manufacturer' means any person who manufactures, fabricates, assembles, processes, or labels finished alternative nicotine products.

(6) 'Cigar' means any roll for smoking made wholly or in part of tobacco when the cover of the roll is also tobacco. Such term shall include a little cigar.

(7) 'Cigar dealer' means any person located within the borders of this state who sells or distributes cigars to a consumer in this state.

(8) 'Cigar distributor' means any person, whether located within or outside the borders of this state, other than a cigar dealer, who sells or distributes cigars within or into the boundaries of this state and who:

(A) Maintains a warehouse, warehouse personnel, and salespersons who regularly contact and call on cigar dealers; and

(B) Is engaged in the business of:

(i) Importing cigars into this state or purchasing cigars from other cigar manufacturers or cigar distributors; and

(ii) Selling the cigars to cigar dealers in this state for resale but is not in the business of selling the cigars directly to the ultimate consumer of the cigars.
'Cigar importer' means any person who imports into or who brokers within the United States, either directly or indirectly, a finished cigar for sale or distribution.

'Cigar manufacturer' means any person who manufactures, fabricates, assembles, processes, or labels a finished cigar.

'Cigarette' means any roll for smoking made wholly or in part of tobacco when the cover of the roll is paper or any substance other than tobacco.

'Cigarette dealer' means any person located within the borders of this state who sells or distributes cigarettes to a consumer in this state.

'Cigarette distributor' means any person, whether located within or outside the borders of this state, other than a cigarette dealer, who sells or distributes cigarettes within or into the boundaries of this state and who:

(A) Maintains a warehouse, warehouse personnel, and salespersons who regularly contact and call on cigarette dealers; and

(B) Is engaged in the business of:

(i) Importing cigarettes into this state or purchasing cigarettes from other cigarette manufacturers or cigarette distributors; and

(ii) Selling the cigarettes to cigarette dealers in this state for resale but is not in the business of selling the cigarettes directly to the ultimate consumer of the cigarettes.

Such term shall not include any cigarette manufacturer, export warehouse proprietor, or cigarette importer with a valid permit under 26 U.S.C. Section 5712, if such person sells or distributes cigarettes in this state only to cigarette distributors who hold valid and current licenses under Code Section 48-11-4 or to an export warehouse proprietor or another cigarette manufacturer with a valid permit under 26 U.S.C. Section 5712.

'Cigarette importer' means any person who imports into or who brokers within the United States, either directly or indirectly, a finished cigarette for sale or distribution.

'Cigarette manufacturer' means any person who manufactures, fabricates, assembles, processes, or labels a finished cigarette.

'Consumable vapor product' means any vapor liquid or vapor delivery system.

'Consumable vapor product dealer' means any person located within the borders of this state who sells or distributes consumable vapor products to a consumer in this state.

'Consumable vapor product distributor' means any person who:

(A) Maintains a warehouse, warehouse personnel, and salespersons who regularly contact and call on consumable vapor product dealers; and

(B) Is engaged in the business of:

(i) Importing consumable vapor products into this state or purchasing consumable vapor products from other consumable vapor product manufacturers or consumable vapor product distributors; and
(ii) Selling the consumable vapor products to consumable vapor product dealers in this state for resale but is not in the business of selling the consumable vapor products directly to the ultimate consumer of the consumable vapor products.

(19) 'Consumable vapor product importer' means any person who imports into or who brokers within the United States, either directly or indirectly, finished consumable vapor products for sale or distribution.

(20) 'Consumable vapor product manufacturer' means any person who manufactures, fabricates, assembles, processes, or labels finished consumable vapor products.

(21) 'Counterfeit cigarette' means cigarettes that are manufactured, fabricated, assembled, processed, packaged, or labeled by any person other than the trademark owner of a cigarette brand or the owner's designated agent.

(22) 'Dealer' means any person who is a cigar dealer, a cigarette dealer, or a loose or smokeless tobacco dealer, an alternative nicotine product dealer, or a consumable vapor product dealer.

(23) 'Distributor' means any person who is a cigar distributor, a cigarette distributor, or a loose or smokeless tobacco distributor, an alternative nicotine product distributor, or a consumable vapor product distributor.

(24) 'First transaction' means the first sale, receipt, purchase, possession, consumption, handling, distribution, or use of cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products within this state.

(25) 'Little cigar' means any cigar weighing not more than three pounds per thousand.

(26) 'Loose or smokeless tobacco' means granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff or snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings, and sweepings of tobacco; and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking, but does not include cigarettes or cigars or tobacco purchased for the manufacture of cigarettes or cigars by cigarette manufacturers or cigar manufacturers.

(27) 'Loose or smokeless tobacco dealer' means any person located within the borders of this state who sells or distributes loose or smokeless tobacco to a consumer in this state.

(28) 'Loose or smokeless tobacco distributor' means any person who:

(A) Maintains a warehouse, warehouse personnel, and salespersons who regularly contact and call on loose or smokeless tobacco dealers; and

(B) Is engaged in the business of:
(i) Importing loose or smokeless tobacco into this state or purchasing loose or
smokeless tobacco from other loose or smokeless tobacco manufacturers or loose or
smokeless tobacco distributors; and
(ii) Selling the loose or smokeless tobacco to loose or smokeless tobacco dealers in
this state for resale but is not in the business of selling the loose or smokeless tobacco
directly to the ultimate consumer of the loose or smokeless tobacco.

(19)(29) 'Loose or smokeless tobacco importer' means any person who imports into or
who brokers within the United States, either directly or indirectly, finished loose or
smokeless tobacco for sale or distribution.

(20)(30) 'Loose or smokeless tobacco manufacturer' means any person who
manufactures, fabricates, assembles, processes, or labels finished loose or smokeless
tobacco.

(21)(31) 'Related machinery' means any item, device, conveyance, or vessel of any kind
or character used in manufacturing, packaging, labeling, stamping, transporting,
distributing, selling, or possessing counterfeit cigarettes.

(22)(32) 'Sale' means any sale, transfer, exchange, theft, barter, gift, or offer for sale and
distribution in any manner or by any means whatever.

(23)(33) 'Stamp' means any impression, device, stamp, label, or print manufactured,
printed, made, or affixed as prescribed by the commissioner.

(24)(34) 'Vapor delivery system' means any device developed or intended to deliver vapor
liquid to an individual who inhales from the device. Such term shall include, but shall
not be limited to, an electronic cigarette, electronic cigar, electronic pipe, vape pen, vape
tool, hookah, or electronic hookah. Such term shall not include any fragrance or essential
oil diffusers, air fresheners, cigars, cigarettes, loose or smokeless tobacco, alternative
nicotine products, or products regulated as a drug or device by the United States Food and

(25)(35) 'Vapor liquid' means any solution or other substance intended to be aerosolized or
vaporized and inhaled by an individual, regardless of whether or not the substance
contains nicotine. Such term shall include, but shall not be limited to, e-liquid, e-juice,
vape juice, and cartridges that are prefilled with such a solution. Such term shall not
include any perfume, potpourri, essential oil, tobacco product, alternative nicotine
product, or product regulated as a drug or device by the United States Food and Drug
Administration under Chapter V of the Food, Drug, and Cosmetic Act.

(26)(36) 'Vending machine' means any coin-in-the-slot or other device used for the
automatic merchandising of cigars, cigarettes, or loose or smokeless tobacco, alternative
nicotine products, or consumable vapor products."
SECTION 3-3.

Said title is further amended by revising Code Section 48-11-4, relating to licensing of persons engaged in tobacco business, initial and annual fees, suspension and revocation, registration and inspection of vending machines, bond by distributor, jurisdiction, and licensing of promotional activities, as follows:

48-11-4.

(a) No person shall engage in or conduct the business of manufacturing, importing, brokering, purchasing, selling, consigning, vending, dealing in, shipping, receiving, or distributing cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products in this state without first obtaining a license from the commissioner. The commissioner may require a separate license for each business activity and product for which a license is required under this chapter. Alternatively, the commissioner may issue a single license allowing the license holder to act as dealer, distributor, importer, or manufacturer, or a combination thereof as to cigars, cigarettes, loose or smokeless tobacco, alternative nicotine products, or consumable vapor products, or any combination thereof, at a location; provided, however, that the total licensing fee paid for the location shall be the same, whether the commissioner requires multiple licenses or issues a single license; and provided, further, that the commissioner may permit or limit the business or activities of a license holder as to any product or products for which a license is required under this chapter without issuing a new license or requiring a new application.

(b) The commissioner shall maintain at all times information for each location for which any license has been issued under this chapter whether the license holder is authorized to engage in business as a dealer, distributor, importer, or manufacturer, or a combination thereof, and whether cigars, cigarettes, loose or smokeless tobacco, alternative nicotine products, or consumable vapor products, or any combination thereof, have been authorized at such location.

(c) All licenses shall be issued by the commissioner, who shall make rules and regulations with respect to applications for and issuance of the licenses and for other purposes of enforcing this chapter.

(d) The commissioner may refuse to issue or place conditions or limitations upon any license issued under this chapter when the commissioner has reasonable cause to believe that the applicant has willfully withheld information requested of the applicant or required by the rules or regulations to be provided or reported or when the commissioner has reasonable cause to believe that the information submitted in any application or report is false or misleading and is not given in good faith.
The annual renewal fee for a manufacturer's, importer's, distributor's, or dealer's license shall be $10.00. There shall also be a first year registration fee of $250.00 for a person commencing business as a manufacturer, importer, or distributor. All renewal applications shall be filed at least 30 days in advance of the expiration date shown on the license.

(2) Each license, except a dealer's license, shall begin on July 1 and end on June 30 of the next succeeding year. The prescribed fee shall accompany every application for a license and shall apply for any portion of the annual period.

(3) Each dealer's license shall be valid for 12 months beginning on the date of issue for the initial license, and the first day of the month of issue for subsequent licenses, and shall expire on the last day of the month preceding the month in which the initial license was issued. Any dealer licensed under the provisions of this Code section who is also licensed under Chapter 2 of Title 3 to sell alcoholic beverages may, upon written request to the commissioner, arrange to have both licenses renewed on the same date each year. Any dealer who follows the proper procedure for a renewal of his or her a license, including filing the application for renewal at least 30 days in advance of the expiration date of his or her such existing license, shall be allowed to continue operating as a dealer under the existing license until the commissioner has issued the new license or denied the application for renewal.

(4) Each manufacturer's, importer's, distributor's, or dealer's license shall be subject to suspension, limitation, or revocation for violation of any of the provisions of:

(A) This this chapter or of the rules and regulations made pursuant to this chapter; or

(B) Chapters 13 and 13A of Title 10 or of the rules and regulations made pursuant to those chapters; or

(C) Article 7 of Chapter 12 of Title 16 or of the rules and regulations made pursuant to such article.

(5) A separate license shall be required for each location or place of business.

(6) No person shall hold a distributor's license and a dealer's license at the same time, unless so authorized by the commissioner and such person's license is limited to the sale of consumable vapor products.

The commissioner may make rules and regulations governing the sale of cigars, cigarettes, loose or smokeless tobacco, and other tobacco products, alternative nicotine products, and consumable vapor products in vending machines. The commissioner shall require annually a special registration of each vending machine for any operation in this state and charge a license fee for the registration in the amount of $10.00 for each machine. The annual registration shall indicate the location of the vending machine. No vending machine shall be purchased or transported into this state for use in this state when the
vending machine is not so designed as to permit inspection without opening the machine for the purpose of determining that all cigars, cigarettes, loose or smokeless tobacco, and other tobacco products, alternative nicotine products, and consumable vapor products contained in the machine bear the tax stamp required under this chapter.

(e) The manufacturer's, importer's, distributor's, or dealer's license shall be exhibited in the place of business for which it is issued in the manner prescribed by the commissioner. The commissioner shall require each licensed distributor to file with the commissioner a bond in an amount of not less than $1,000.00 to guarantee the proper performance of the distributor's duties and the discharge of the distributor's liabilities under this chapter. The bond shall run concurrently with the distributor's license but shall remain in full force and effect for a period of one year after the expiration or revocation of the distributor's license unless the commissioner certifies that all obligations due the state arising under this chapter have been paid.

(f) The jurisdiction of the commissioner in the administration of this chapter shall extend to every person using or consuming cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products in this state and to every person dealing in cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products in any way for business purposes and maintaining a location or place of business in this state. For the purpose of this chapter, the maintaining of an office, store, plant, warehouse, stock of goods, or regular sales or promotional activity, whether carried on automatically or by salespersons or other representatives, shall constitute, among other activities, the maintaining of a location or place of business. For the purpose of enforcement of this chapter and the rules and regulations promulgated under this chapter, notwithstanding any other provision of law, the commissioner or his or her duly appointed hearing officer is granted authority to conduct hearings which shall at all times be exercised in conformity with rules and regulations promulgated by the commissioner and consistent with Chapter 13 of Title 50, the 'Georgia Administrative Procedure Act.'

(g) The commissioner may provide for the licensing of promotional activities, not including the sale of cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products, carried on by a manufacturer. The fee for any such license shall be $10.00 annually.

SECTION 3-4.

Said title is further amended by revising Code Section 48-11-5, relating to licensing of nonresident distributors, authorized use of stamps or metering machine, bond, amount,
examination of records, service on agent, applicability of chapter to nonresident distributors, and reports of shipments, as follows:

48-11-5.

(a)(1) If the commissioner finds that the collection of the tax imposed by this chapter or the enforcement of any provisions of this chapter or Article 7 of Chapter 12 of Title 16 would be facilitated by such action, the commissioner may authorize any person residing or located outside this state who is engaged in the business of manufacturing cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products or any person residing or located outside this state who ships cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products into this state for sale to licensed dealers in this state to be licensed as a distributor and, after the person complies. After such person has complied with the commissioner's requirements, the commissioner may authorize such person to affix or cause to be affixed the stamps required by this chapter on behalf of the purchasers of the cigars, cigarettes, or loose or smokeless tobacco who would otherwise be taxable for the cigars, cigarettes, and loose or smokeless tobacco. The commissioner may sell tax stamps to an authorized person or may authorize the use of a metering machine by the person as provided in Code Section 48-11-3.

(2) The commissioner shall require a bond of a nonresident distributor satisfactory to the commissioner and in an amount of not less than $1,000.00, conditioned upon the payment of the tax and compliance with any other requirements specified by the commissioner. As a condition of authorization as provided in this Code section, a nonresident distributor shall agree to submit the distributor's books, accounts, and records for examination by the commissioner or the commissioner's duly authorized agent during reasonable business hours and shall appoint in writing an agent who resides in this state for the purpose of service. Service upon an agent shall be sufficient service upon the nonresident distributor and made by leaving a duly attested copy of the process with the agent. When legal process against any nonresident distributor is served upon the agent, the agent shall notify the nonresident distributor in the manner specified in Code Section 40-12-2.

(3) Upon the grant of authorization as provided in this subsection and except as may otherwise be determined by the commissioner, a nonresident distributor shall become a licensed distributor within the meaning of this chapter and shall be subject to all provisions of this chapter applicable to licensed distributors.

(b) Every nonresident manufacturer, importer, or distributor of cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products making shipments of cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products by common carrier or otherwise for their own account or for
the account of others to distributors or dealers of cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products located within this state shall make reports of the shipments when and as required by rules and regulations of the commissioner.

SECTION 3-5.

Said title is further amended by revising Code Section 48-11-6, relating to suspension, refusal of renewal, and revocation of licenses, notice, procedures for hearings, appeals, and effect of suspension or refusal to renew on other activities by commissioner, as follows:

"48-11-6.

(a) For a violation of any provision of this chapter or of the rules and regulations made pursuant to this chapter, Chapters 13 and 13A of Title 10 or of the rules and regulations made pursuant to those chapters, or Article 7 of Chapter 12 of Title 16 or of the rules and regulations made pursuant to that article, the commissioner may suspend, after notice and an opportunity for a hearing, take any or all of the following actions in addition to pursuing any other penalty authorized by law:

(1) Impose a fine not to exceed $5,000.00 for each violation; or

(2) Suspend, place conditions or limitations upon, revoke, or refuse to renew a license issued to any person under this chapter for violation of any provision of this chapter or Chapters 13 and 13A of Title 10 or of the rules and regulations made pursuant to those chapters. After notice and opportunity for hearing, the commissioner may revoke a license issued to any person under this chapter for violation of any provision of this chapter or of any rule or regulation of the commissioner made pursuant to this chapter or Chapters 13 and 13A of Title 10 or of the rules and regulations made pursuant to those chapters.

(b) Any person aggrieved by the suspension of or refusal to renew his or her license any action taken by the commissioner under subsection (a) of this Code section may apply to the commissioner for a hearing as provided in subsection (a) of Code Section 48-11-18; and any person aggrieved by the any such action of the commissioner in revoking or refusing to renew his or her license after a hearing may further appeal to the courts as provided in subsection (b) of Code Section 48-11-18. No legal proceedings or other action by the commissioner shall be barred or abated by the imposition of a fine or the suspension, limitation, revocation, or expiration of any license issued under this chapter."
SECTION 3-6.

Said title is further amended by revising Code Section 48-11-10, relating to monthly reports of licensed distributors, contents, authority to require reports from common carriers, warehousemen, and others, and penalty for failure to file timely report, as follows:

"48-11-10.

(a) Every licensed distributor shall file with the commissioner, on or before the tenth day of each month, a report in the form prescribed by the commissioner disclosing:

(1) The quantity of cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products on hand on the first and last days of the calendar month immediately preceding the month in which the report is filed;

(2) Information required by the commissioner concerning the amount of stamps, if any, purchased, used, and on hand during the report period; and

(3) Information otherwise required by the commissioner for the report period.

(b) The commissioner may require other reports as the commissioner deems necessary for the proper administration of this chapter, including, but not limited to, reports from common carriers and warehousemen with respect to cigars, cigarettes, and loose or smokeless tobacco, alternative nicotine products, and consumable vapor products delivered to or stored at any point in this state.

(c) Any person who fails to file any report when due shall forfeit as a penalty for each day after the due date until the report is filed the sum of $25.00, to be collected in the manner provided in subsection (c) of Code Section 48-11-24 for the collection of penalties."

SECTION 3-7.

Said title is further amended by revising Code Section 48-11-11, relating to records of distributors and dealers; stock of tobacco products, inspection by commissioner and agents, and inspection of records of transportation companies, carriers, and warehouses, as follows:

"48-11-11.

(a) Each distributor and each dealer shall keep complete and accurate records of all cigars, cigarettes, and loose or smokeless tobacco, alternative nicotine products, and consumable vapor products manufactured, produced, purchased, and sold. The original records or a complete and legible photocopy or electronic image shall be safely preserved for three years in an appropriate manner to ensure permanency and accessibility for inspection by the commissioner and the commissioner's authorized agents. The commissioner and the commissioner's authorized agents may examine the books, papers, and records of any distributor or dealer in this state for the purpose of determining whether the tax imposed by this chapter has been fully paid and, for the purpose of determining whether the provisions of this chapter are properly observed, may investigate and examine the stock of
cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products in or upon any premises, including, but not limited to, public and private warehouses where the cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products are possessed, stored, or sold. Invoices sufficient to cover current inventory at a licensed location shall be maintained at such licensed location and made available for immediate inspection. All other records may be kept at a locality other than the licensed location and shall be provided for inspection within two business days after receipt of notification from the commissioner or an authorized agent of the commissioner to make such records available.

(b) The commissioner and his or her authorized agents may examine the books, papers, and records of any transportation company, any common, contract, or private carrier, and any public or private warehouse for the purpose of determining whether the provisions of this chapter are properly observed.

SECTION 3-8.

Said title is further amended by revising Code Section 48-11-18, relating to procedure for hearing by persons aggrieved by action of commissioner, initiation of hearings by commissioner, production of evidence, appeals, bond, grounds for not sustaining commissioner's action, and costs, as follows:

48-11-18.

(a) Any person aggrieved by any action of the commissioner or the commissioner's authorized agent may apply to the commissioner, in writing within ten days after the notice of the action is delivered or mailed to the commissioner, for a hearing. The application shall set forth the reasons why the hearing should be granted and the manner of relief sought. The commissioner shall notify the applicant of the time and place fixed for the hearing. After the hearing, the commissioner may make an order as may appear to the commissioner to be just and lawful and shall furnish a copy of the order to the applicant. The commissioner at any time by notice in writing may order a hearing on the commissioner's own initiative and require the taxpayer or any other person whom the commissioner believes to be in possession of information, knowledge, or evidence concerning any manufacture, importation, use, consumption, storage, or sale of cigars, cigarettes, or loose or smokeless tobacco, alternative nicotine products, or consumable vapor products which has have escaped taxation or are the subject of a violation of any provision of this chapter or of the rules and regulations made pursuant to this chapter, Chapters 13 and 13A of Title 10 or of the rules and regulations made pursuant to those chapters, or Article 7 of Chapter 12 of Title 16 or of the rules and regulations made pursuant to that article to appear for examination under oath before the commissioner or
the commissioner's duly authorized agent with and produce any specific books of account, papers, or other documents for examination under oath relative to the information or any other evidence.

(b) Any person aggrieved because of any final action or decision of the commissioner, after hearing, may appeal from the decision to the superior court of the county in which the appellant resides. The appeal shall be returnable at the same time and shall be served and returned in the same manner as required in the case of a summons in a civil action. The authority issuing the citation shall, if appropriate based on the nature of the citation, take from the appellant a bond of recognizance to the state, with surety, conditioned to prosecute the appeal and to effect and comply with the orders and decrees of the court. The action of the commissioner shall be sustained unless the court finds that the commissioner misinterpreted this chapter or that there is no evidence to support the commissioner's action. If the commissioner's action is not sustained, the court may grant equitable relief to the appellant. Upon all appeals which are denied, costs may be taxed against the appellant at the discretion of the court. No costs of any appeal shall be taxed against the state.

SECTION 3-9.

Said title is further amended by revising Code Section 48-11-19, relating to powers and duties of special agents and enforcement officers of department, bond, duties following arrests, and retention of weapon and badge upon retirement, as follows:

48-11-19. (a) Each person appointed by the commissioner as a special agent or enforcement officer of the department for the enforcement of the laws of this state with respect to the manufacture, transportation, distribution, sale, possession, and taxation of cigars, cigarettes, little cigars, and loose or smokeless tobacco, alternative nicotine products, and consumable vapor products shall have the authority throughout this state to:

(1) Obtain and execute warrants for arrest of persons charged with violations of such laws;

(2) Obtain and execute search warrants in the enforcement of such laws;

(3) Arrest without warrant any person violating such laws in the officer's presence or within such officer's immediate knowledge when there is likely to be a failure of enforcement of such laws for want of a judicial officer to issue a warrant;

(4) Make investigations in the enforcement of such laws and, in connection with such investigations, to go upon any property outside buildings, whether posted or otherwise, in the performance of such officer's duties;
(5) Seize and take possession of all property which is declared contraband under such
laws; and

(6) Carry firearms while performing such officer's duties.

(b) Each special agent or enforcement officer shall file with the commissioner a public
official's bond in the amount of $1,000.00, the cost of the bond to be borne by the
department. Nothing in this chapter shall be construed to relieve agents and officers, after
making an arrest, from the duties imposed generally to obtain a warrant promptly and to
return arrested persons without undue delay before a person authorized to examine,
commit, or receive bail as required by general law.

(c) After a special agent or enforcement officer has accumulated 25 years of service with
the department, upon leaving the department under honorable conditions, such special
agent or enforcement officer shall be entitled as part of such officer's compensation to
retain his or her weapon and badge pursuant to regulations promulgated by the
commissioner.

(d) As used in this subsection, the term 'disability' means a disability that prevents an
individual from working as a law enforcement officer. When a special agent or
enforcement officer leaves the department as a result of a disability arising in the line of
duty, such special agent or enforcement officer shall be entitled as part of such officer's
compensation to retain his or her weapon and badge in accordance with regulations
promulgated by the commissioner."

SECTION 3-10.

Said title is further amended by revising Code Section 48-11-27, relating to false entries on
invoices or records pursuant to chapter and penalty, as follows:

"48-11-27.

(a) It shall be unlawful for any person to:

(1) Make a false entry upon any invoices or any record relating to the purchase,
possession, or sale of cigars, cigarettes, or loose or smokeless tobacco, alternative
nicotine products, or consumable vapor products; or

(2) With intent to evade any tax imposed by this chapter, present any false entry upon
any such invoice or record for the inspection of the commissioner or the commissioner's
authorized agents.

(b) Any person who violates subsection (a) of this Code section shall be guilty of a
misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than
$250.00 for each separate offense."
PART IV

SECTION 4-1.

Part I of this Act shall become effective on July 1, 2020. Part III of this Act shall become effective on September 1, 2020. This Act shall otherwise become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 4-2.

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