

Senate Bill 199

By: Senator Mullis of the 53rd

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 and vaping products, so as to permit the sale and delivery of tobacco products,
3 alternative nicotine products, and vapor products by licensed manufacturers located outside
4 of this state directly to individuals in this state under certain conditions; to provide for
5 definitions; to provide for related matters; to provide for an effective date; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on
10 tobacco and vaping products, is amended by adding two new paragraphs to Code Section
11 48-11-1, relating to definitions, as follows:

12 “(19.1) 'Delivery sale' means any sale of tobacco products, alternative nicotine products,
13 or vapor products by a licensed manufacturer located outside of this state directly to an
14 individual for his or her personal consumption if:

15 (A) The individual makes the purchase or submits the order for sale by mail, email,
16 electronic means, or telephone or other method of voice transmission; and

17 (B) Any such product is delivered to the purchaser by common carrier, private delivery
18 service, or other method of remote delivery.
19 (19.2) 'Delivery seller' means a licensed manufacturer located outside of this state that
20 conducts a delivery sale."

21 **SECTION 2.**

22 Said chapter is further amended by revising subsection (a) of Code Section 48-11-4.1,
23 relating to sale of vapor products to persons not licensed as manufacturer, importer,
24 distributor, or dealer by any means other than in-person sale prohibited, identification
25 requirement, and penalties for violation, as follows:

26 "(a) Except as expressly provided in Code Section 48-11-4.2 or Code Section 48-11-4.3,
27 it shall be unlawful to sell vapor products to any person who is not a licensed
28 manufacturer, importer, distributor, or dealer of vapor products pursuant to Code Section
29 48-11-4 by any means other than an in-person, face-to-face sale."

30 **SECTION 3.**

31 Said chapter is further amended by adding a new Code section to read as follows:

32 "48-11-4.3.

33 (a) Notwithstanding the provisions of Code Section 48-11-4.2, a delivery seller may
34 conduct delivery sales, provided that the delivery seller:

35 (1) Requires each purchaser to create an online profile or account with his or her
36 personal information that includes his or her full name, birth date, and residential address;

37 and

38 (2) Verifies the purchaser's information using a commercially available data base or
39 aggregate of data bases regularly used by governments and businesses for age and
40 identity verification and authentication that proves he or she is at least 21 years of age.

41 (b) Such a delivery seller shall ship the product using a common carrier or other delivery
42 service that requires the purchaser or another adult to sign to accept delivery of the
43 shipping container at the delivery address and obtains proof from the individual who
44 accepts delivery, in the form of proper identification, that he or she is at least 21 years of
45 age.

46 (c) Each delivery seller shall comply with all requirements to collect and remit any taxes
47 imposed by this title on each delivery sale.

48 (d) The commissioner shall be authorized to promulgate and enforce such rules and
49 regulations as he or she deems necessary to administer the provisions of this Code section.

50 (e) Upon a violation of this Code section, or any rule or regulation promulgated
51 thereunder, the commissioner shall have the power to impose a fine not to exceed \$500.00
52 for each violation and may suspend for up to 30 days for each violation the authorization
53 provided by this Code section for the delivery seller to conduct delivery sales pursuant to
54 this Code section. Nothing in this subsection shall be construed to allow the commissioner
55 to suspend or terminate the authorization of a licensed manufacturer to manufacture,
56 fabricate, assemble, process, or label finished tobacco products, alternative nicotine
57 products, or vapor products for sale to a licensed dealer or distributor in this state.

58 (f) The penalties provided for in this Code section shall be in addition to any criminal
59 penalties that may otherwise be provided by law."

60 **SECTION 4.**

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

63 **SECTION 5.**

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