



Georgia Department of Revenue
Policy Bulletin ATD 2020-01
Alcohol Retail Licensee FAQ

- 1) **Purpose:** Sales of Alcoholic Beverages via Carry-Out, Drive-In Window or Curbside Delivery/Pickup
- 2) **Effective Date:** March 24, 2020
- 3) **Authority:** Revenue Regulations 560-2-3-.03, 560-2-3-.09 and 560-2-3-.15.
- 4) **Scope:** A Policy Bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers, superseding all conflicting documents and oral directives previously issued by the Department. A Policy Bulletin does not have the force or effect of law and is not binding on the public. It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

- **Can a restaurant, brewpub, beer growler or other consumption-on-premises alcohol retail licensee sell alcoholic beverages for carry-out purposes or through a drive-in window?**

A restaurant, brewpub, beer growler or other consumption-on-premises alcohol retail licensee may sell wine and beer in UNOPENED packages only to customers for carry-out purposes or through its drive-in window, except:

- (a) On a day or at any time when the sale of package beer or wine is otherwise prohibited by law; or
- (b) At any location which is within distances to grounds or buildings where the sale of alcoholic beverages is otherwise prohibited by law.

A restaurant, brewpub, beer growler or other consumption-on-premises alcohol licensee is prohibited from selling distilled spirits for carry-out purposes or through its drive-in window.

- **Can a grocery store or package store sell and deliver alcoholic beverages for carry-out purposes or through a drive-in window?**

Yes, a grocery store may sell wine and beer in packages to customers for carry-out purposes only. A package store may sell beer, wine and distilled spirits in packages to customers for carry-out purposes and through its drive-in window.

- **Can a restaurant, brewpub, beer growler or other consumption-on-premises alcohol retail licensee offer online sales of alcoholic beverages with curbside delivery or pickup?**

No, online sales with curbside delivery or pickup is not a service available to alcohol retail licensees that sell alcoholic beverages for consumption-on-premises.

- **Can a grocery store or package store offer online sales of alcoholic beverages with curbside delivery or pickup?**

Yes, grocery stores, package stores and other alcohol retail licensees that do not sell alcoholic beverages for consumption-on-premises are permitted to offer online alcohol sales for curbside delivery or pickup.

Note: Alcoholic beverages sold and delivered via carry-out, drive-in window, curbside delivery/pickup must comply with Georgia Revenue Regulations 560-2-3-.03, 560-2-3-.09 and 560-2-3-.15.

For more information on this subject, contact Taxpayer Services at 1-877-423-6711

For forms and other information, visit our website (www.dor.ga.gov)
