



This article presents general guidelines for Georgia nonprofit organizations and should not be construed as legal advice. Always consult an attorney to address your particular situation.

Alcoholic Beverage Permits

If a nonprofit organization intends to sell or serve alcoholic beverages in connection with a fundraising activity, state and local licenses or permits are required. Permits are required for the sale of wine, beer, and mixed drinks for consumption at an event (including the sale of tickets or the requirement for an entry donation for an event at which alcohol will be served), as well as for the auction of wine in sealed containers for later consumption. For more information on wine auctions, see **Auctioning Wine**.

If a nonprofit organization is hosting the event at a restaurant or banquet facility or is using a caterer for the event, the organization might not need to obtain a permit if the restaurant or caterer has the required licenses or permits for serving alcohol at the event. Check with the restaurant or caterer to confirm that they have the required licenses or permits.

Local License

A nonprofit must first obtain a local license or authorization to sell or serve alcohol at an event. Nonprofits should contact local officials as early as possible in the application process because local approval is needed *before* application for the state license.

The location of the event determines whether the local county or city rules apply. If the event is held within city limits, contact city officials. If the event is held in an unincorporated part of the county, contact county officials.

Each county and city has its own application, procedures and rules for an alcoholic beverage permit application.

State License

The Georgia Department of Revenue enforces state laws governing the sale of alcoholic beverages. To obtain a license from the state, nonprofits must complete the *State of Georgia Special Event Alcohol Beverage Application* electronically after getting the local license. Paper applications are no longer accepted. To complete an electronic application, nonprofits must first log into the Georgia Tax center website at <https://gtc.dor.ga.gov/> and register an online account (the nonprofit will need an account number from the Georgia Department of Revenue).

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The license requires a \$25 fee for nonprofit organizations and the application must be filed no later than 10 business days prior to the event. The license is valid for the event for a period of three days and only for the place specified in the application.

The information needed to complete the application includes:

- The date, time and location of the event;
- The city or county in which the event will be held; and
- The type of alcohol that will be served or sold.

Along with the completed application form and \$25 fee, the nonprofit must submit:

- A copy of the local license or letter of approval from the appropriate local authorities;
- A photo ID; and
- A copy of the nonprofit's 501(c)(3) determination letter from the IRS.

These items should be scanned and ready as attachments before starting the state application, because the GenTax online program times out after 15 minutes and does not save the information.

Taxes

Unless it has received a sales tax exemption from the Georgia Department of Revenue, the nonprofit must pay sales tax on any wine that it sells. For more information about sales tax, see [Paying Sales and Use Tax in Georgia](#).

Additional Requirements

Nonprofits must post copies of the state and local permits at the event. The permit is subject to all laws regulating the hours and days for selling alcohol. So if alcohol cannot be sold on Sunday in a particular county, the event cannot take place on a Sunday.

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