(a) For purposes of this Code section, the term "winery" means any maker or producer of wine whether in this state or in any other state, who holds a valid federal basic wine manufacturing permit.

(b) Notwithstanding any other provision of this title to the contrary, any shipper which is also a winery may be authorized to make direct shipments of wine to consumers in this state, without complying with the provisions of Code Section 3-6-22, upon obtaining a special order shipping license from the commissioner pursuant to this Code section.

(c) A special order shipping license shall only be issued to a winery upon compliance with all applicable provisions of this title and the regulations promulgated pursuant to this title, and upon payment of the license fee designated for retail dealers in Code Section 3-6-20.

(d) A special order shipping license shall entitle the winery to ship wine upon order directly to consumers for personal or household use in this state without designating wholesalers as required by Code Section 3-6-22, provided that:

1. The holder of a special order shipping license shall only ship brands of wine for which the holder has submitted labels to the commissioner;

2. No holder of a special order shipping license shall be permitted to ship in excess of 12 standard cases of wine of one brand or a combination of brands into this state to any one consumer or address per calendar year;

3. Before accepting an order from a consumer in this state, the holder of a special order shipping license shall require that the person placing the order state affirmatively that he or she is of the age required by Code Section 3-3-23 and shall verify the age of such person placing the order either by the physical examination of an approved government issued form of identification or by utilizing an Internet based age and identification service;

4. A special order shipping license shall not authorize the shipment of any wine to any premises licensed to sell alcoholic beverages pursuant to this title; and
(5) Every shipment of wine by the holder of a special order shipping license shall be clearly marked "Alcoholic Beverages, Adult Signature Required," and the carrier delivering such shipment shall be responsible for obtaining the signature of an adult who is at least 21 years of age as a condition of delivery.

(e) The failure to comply strictly with the requirements of this Code section, Code Section 3-3-23, and all applicable provisions of this title and regulations promulgated pursuant to this title shall be grounds for the revocation of a special order shipping license or other disciplinary action by the commissioner. Upon revocation of a special order shipping license for shipment of wine to a person not of age as required by Code Section 3-3-23, such winery shall not be issued any special order shipping license pursuant to this Code section for a period of five years from the date of revocation.

(f) The holder of a special order shipping license shall collect all excise taxes imposed by Code Section 3-6-50, shall remit such taxes in the same manner as licensed wine wholesalers, and shall accompany such remittance with such reports, documentation, and other information as may be required by the commissioner. In addition, an applicant for and a holder of a special order shipping license, as a condition of receiving and holding a valid license, shall:

(1) Agree to collect and to pay applicable Georgia state and local sales tax on each sale shipped to a consumer in Georgia;

(2) Accompany each remittance with such sales tax reports, documentation, and other information as may be required by the commissioner; and

(3) Consent to enforcement of the provisions of this Code section by the department and to the jurisdiction of the courts of Georgia for the collection of such taxes or other moneys owing, including interest and penalties.

(g) The commissioner may promulgate such rules and regulations as are necessary and appropriate for the enforcement of this Code section.