

# PUBLIC DRAFT

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Comments Due by: **August 7, 2025**

## SC REVENUE PROCEDURE #25-x [PUBLIC DRAFT – 07/21/2025]

**SUBJECT:** Requirements for Collegiate Sporting Venues Holding Beer and Wine Permits (ABL)

**EFFECTIVE DATE:** August 31, 2025

**SUPERSEDES:** All previous advisory opinions and any oral directives in conflict herewith.

**MODIFIES** Revenue Procedure 24-1

**REFERENCES:** 2025 S.C. Acts 42  
S.C. Code Ann. § 61-2-140 (2022)  
S.C. Code Ann. § 61-4-520 (2022)  
S.C. Code Ann. § 61-4-523 (Supp. 2025)  
S.C. Code Ann. § 61-4-580 (Supp. 2025)

**AUTHORITY:** S.C. Code Ann. § 12-4-320 (2014)  
S.C. Code Ann. § 61-4-523 (Supp. 2025)  
SC Revenue Procedure #09-3

**SCOPE:** The purpose of a Revenue Procedure is to provide procedural guidance to the public. It is an advisory opinion issued to assist in the administration of laws and regulations by providing guidance that may be followed in order to comply with the law. It is effective until superseded or modified by a change in statute, regulation, court decision, or another Department advisory opinion.

### INTRODUCTION:

The General Assembly enacted Act 42 (the “Act”), aimed at tort and liquor liability reform, in the 2025 legislative session.<sup>1</sup> As part of the Act, the General Assembly adopted a provision specifically addressing the sale of beer or wine at collegiate sporting venues, section 61-4-523 of the South Carolina Code, which became effective upon the signature

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<sup>1</sup> 2025 S.C. Acts 42.

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of the Governor on May 12, 2025.<sup>2</sup> Section 61-4-523 places new requirements on all collegiate sporting venues that hold beer and wine retail permits.<sup>3</sup> While the Act added specific statutory penalties for prohibited acts relating to the sale of beer and wine,<sup>4</sup> section 61-4-523(C) charges the Department of Revenue (the “Department”) with developing and implementing an alternative revenue and penalty structure for collegiate sporting venues (based on seating capacity) no later than August 31, 2025.<sup>5</sup> Moreover, the General Assembly instructed the Department to determine the seating capacity necessary to subject a collegiate sporting venue to this alternative revenue and penalty structure.<sup>6</sup> This Revenue Procedure aims to fulfill those responsibilities and only applies to collegiate sporting venues and not holders of beer and wine permits generally.<sup>7</sup>

## PROCEDURE:

### Preventative Measures Required for All Collegiate Sporting Venues

Section 61-4-523, contained in the Act, requires all collegiate sporting venues holding permits pursuant to section 61-4-520, regardless of seating capacity, to implement the following preventative measures as a condition for licensure in addition to the requirements set forth in section 61-4-520:

- 1) All personnel selling beer and wine must complete mandatory alcohol server training approved by the Department;
- 2) Utilize internal, random checks of sales locations during events at a frequency in which it can be determined that the venue is complying with sales procedures and identification verification procedures;
- 3) Utilize forensic digital identification systems or other means approved by the Department to verify the authenticity of identification at each point of sale;
- 4) Prohibit the sale of beer and wine at concession stands designated to serve student sections; and
- 5) Prohibit the sale of beer or wine to customers presenting vertical identification cards.

These measures are required as of May 12, 2025.<sup>8</sup>

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<sup>2</sup>All other portions of the Act take effect on January 1, 2026.

<sup>3</sup>S.C. Code Ann. § 61-4-523(A).

<sup>4</sup>S.C. Code Ann. § 61-4-580(B).

<sup>5</sup>S.C. Code Ann. § 61-4-523(C).

<sup>6</sup>Id.

<sup>7</sup>Revenue Procedure 24-1 provides penalty guidelines generally applicable to all holders of alcohol permits and licenses. The Department anticipates issuing a revised revenue procedure in the near future to update our penalty guidelines in light of the Act.

<sup>8</sup>2025 S.C. Acts 42 § 11 (stating section 61-4-523 takes effect upon the approval of the Governor).

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## **New Statutory Penalty Structure for Collegiate Sporting Venues**

Section 61-4-580 prohibits collegiate sporting venues that hold beer or wine permits, or their agents or employees, from knowingly committing any of the following acts upon the licensed premises:

- Selling beer or wine to persons under twenty-one years of age;
- Selling beer or wine to intoxicated persons;
- Permitting most forms of gambling;
- Permitting lewd, immoral, or improper entertainment, conduct, or practices;
- Permitting any act that constitutes a crime under State law;
- Selling, offering for sale, or possessing any beverage or liquor, which is prohibited on the licensed premises; and
- Conducting, operating, organizing, advertising, running, or participating in drinking games or drinking contests.<sup>9</sup>

Pursuant to section 61-4-580(B), any of the above violations are grounds for revocation or suspension of the holder's permit.<sup>10</sup>

The Act amended section 61-4-580 by adding the following statutory penalties for each violation of 61-4-580:

- 1) First offense shall be fined two thousand five hundred dollars by the Department;
- 2) Second offense within two years of the first offense results in a suspension of the holder's permit for up to fourteen days as determined by the Department; and
- 3) Third offense within three years of the first offense results in a revocation of the permit.<sup>11</sup>

These penalty provisions take effect January 1, 2026<sup>12</sup> and generally<sup>13</sup> apply to all beer and wine permit holders including collegiate sporting venues. However, section 61-4-523(B) gives the Department discretion in assessing administrative penalties against collegiate sporting venues.<sup>14</sup> The General Assembly instructs the Department to consider the five preventative measures required of collegiate sporting venues in section 61-4-523(A) as

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<sup>9</sup> S.C. Code Ann. § 61-4-580.

<sup>10</sup> Id.

<sup>11</sup> 2025 S.C. Acts 42.

<sup>12</sup> 2025 S.C. Acts 42 § 11.

<sup>13</sup> See below for the alternate revenue and penalty structure applicable to collegiate sporting venues with seating capacity greater than 50,000.

<sup>14</sup> S.C. Code Ann. § 61-4-523(B).

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well as the unique characteristics of collegiate sporting venues as described in section 61-4-523(C)<sup>15</sup> when assessing penalties against collegiate sporting venues.<sup>16</sup> The Act also gives the Department discretion to reduce administrative penalties when the collegiate sporting venue acts in good faith to prevent the violation.<sup>17</sup>

## **Alternative Penalty Structure for Collegiate Sporting Venues with Seating Capacities Greater than 50,000**

In addition to providing discretion to the Department when assessing penalties against the collegiate sporting venues, the General Assembly exempts certain collegiate sporting venues, based on a seating capacity determined by the Department, from the mandatory penalties in section 61-4-580(B) and instructs the Department to create an alternative revenue procedure and penalty structure for these collegiate sporting venues.<sup>18</sup> When creating the alternative penalty structure and in determining the seating capacity necessary to be subject to the alternative penalty structure, the Department must consider the unique characteristics of such venues including:

- the number of sales locations,
- sales volume and number of patrons served per event,
- number of personnel necessary to staff sales locations, and
- frequency of events that involve the sale of beer and wine held at the venue.<sup>19</sup>

After considering these characteristics, the alternative penalty structure will only apply to collegiate sporting venues with a seating capacity of greater than 50,000.

The Department's goal in instituting administrative penalties is to ensure compliance with the law, not punishment. Therefore, as with other penalty guidelines, the Department adopts a progressive framework of assessing penalties against collegiate sporting venues covered under this alternate penalty structure. The severity of the penalties listed below depends on the number of previous violations at the permitted location, as well as compliance with section 61-4-523(A) and any other mitigating or aggravating circumstances. The Department will look back two (2) years from the date of the most recent violation. To determine which progressive penalty applies to a particular violation,

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<sup>15</sup> Section 61-4-523(C) provides the following examples of unique characteristics attributable to collegiate sporting venues: "the number of sales locations within the collegiate sporting venue, sales volume and number of patrons served per event held at such collegiate sporting venue, number of sales personnel necessary to staff sales locations within the collegiate sporting venue, and frequency of events held at such collegiate sporting venue during which sales of beer and wine occur."

<sup>16</sup> S.C. Code Ann. § 61-4-523(B).

<sup>17</sup> Id.

<sup>18</sup> S.C. Code Ann. § 61-4-523(C).

<sup>19</sup> Id.

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the Department will look at the total number of violations committed during the lookback period, not just the number of a specific type of violation. Generally, each violation counts as an offense for purposes of the progressive penalty structure. However, at the Department's discretion, and for purposes of counting the number of violations in the look back period only, multiple violations may be counted as one offense even though the Department assesses separate penalties for each violation.

All offenses except as otherwise specified by statute:

- 1) First offense shall be fined ten thousand dollars (\$10,000) per violation by the Department;
- 2) Second offense within two years of the first offense shall be fined fifteen thousand dollars (\$15,000) per violation;
- 3) Third offense within two years of the first offense shall be fined twenty-five thousand dollars (\$25,000) per violation;
- 4) Fourth offense within two years of the first offense shall be fined thirty-five thousand dollars (\$35,000) per violation and requires a suspension of sixty (60) days as determined by the Department;
- 5) Fifth offense within two years of the first offense shall be fined fifty thousand dollars (\$50,000) per violation and a one-day suspension to take place during a sporting event for which the venue is primarily used;
- 6) Sixth offense within two years of the first offense results in revocation.

For purposes of this alternative penalty structure, revocation of a permit is not a permanent revocation, but will be in effect for a specific amount of time.<sup>20</sup> If the Department revokes a holder's permit, the permit holder is ineligible to obtain a permit for two years.<sup>21</sup> If the Department seeks to suspend or revoke a holder's permit, it may also seek to suspend or revoke permits or licenses held at the same or other locations.<sup>22</sup>

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<sup>20</sup> S.C. Code Ann. § 61-2-140(E).

<sup>21</sup> S.C. Code Ann. § 61-4-520(3).

<sup>22</sup> S.C. Code Ann. § 61-2-140(E).