



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214-0575

SC REVENUE PROCEDURE #25-2

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

EFFECTIVE DATE: August 29, 2025

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

MODIFIES SC 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 It is effective until superseded or modified by a change in statute, regulation, court decision, or another Department advisory opinion.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.¹ As part of the Act, the General Assembly adopted a provision specifically addressing the sale of beer or wine at collegiate sporting venues,

¹ 2025 S.C. Acts 42.

section 61-4-523 of the South Carolina Code, which became effective upon the signature of the Governor on May 12, 2025.² Section 61-4-523 places new requirements on all collegiate sporting venues that hold beer and wine retail permits.³ While the Act added specific statutory penalties for prohibited acts relating to the sale of beer and wine,⁴ 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, 2025.⁵ 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.⁶ This Revenue Procedure aims to fulfill those responsibilities and only applies to collegiate sporting venues and not holders of beer and wine permits generally, including other types of venues located on college campuses.⁷

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, 2025.⁸

²All other portions of the Act take effect on January 1, 2026.

³S.C. Code Ann. § 61-4-523(A).

⁴S.C. Code Ann. § 61-4-580(B).

⁵S.C. Code Ann. § 61-4-523(C).

⁶Id.

⁷Revenue 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. Please check our website dor.sc.gov/policy for the most up to date information on penalty guidelines for ABL violations.

⁸2025 S.C. Acts 42 § 11 (stating section 61-4-523 takes effect upon the approval of the Governor).

New Statutory Penalties for Beer and Wine Permit Holders

Section 61-4-580 prohibits all holders of beer or wine permits including collegiate sporting venues, 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.⁹

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

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.¹¹

These penalty provisions take effect January 1, 2026¹² and generally apply to all beer and wine permit holders. However, section 61-4-523(C) charges the Department with developing and implementing an alternative revenue and penalty structure to these statutory penalties for collegiate sporting venues.

Alternative Revenue and Penalty Structure for Collegiate Sporting Venues

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.

⁹ S.C. Code Ann. § 61-4-580.

¹⁰ Id.

¹¹ 2025 S.C. Acts 42.

¹² 2025 S.C. Acts 42 § 11.

The severity of the penalties listed below depends on the number of previous violations at the permitted location. Moreover, in the Act, the General Assembly instructs the Department to consider the preventative measures and unique characteristics of a particular collegiate sporting venue when assessing these penalties and gives the Department discretion to reduce these penalties when it finds the permit holder acted in good faith to prevent the violation.¹³ The Department may also consider any other mitigating or aggravating circumstances when assessing these penalties and the permit holder will be given the opportunity to provide evidence of any mitigating circumstances including its compliance with the preventative measures contained in section 61-4-523(A).

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, 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, multiple violations may be counted as one offense even though the Department assesses separate penalties for each violation.

In the Act, the General Assembly instructs the Department to consider the following unique characteristics of collegiate sporting venues when developing the alternative penalty structure:

- 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.¹⁴

In developing and implementing the alternative revenue and penalty structure, the General Assembly instructs the Department to determine the seating capacity necessary to be subject to this alternate revenue and penalty structure.¹⁵ Therefore, the Department adopts the following alternative revenue and penalty structure for all offenses, except as otherwise specified by statute, for collegiate sporting venues based on seating capacity:

A. Collegiate Sporting Venues with Seating Capacities of 50,000 or More:

- 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;

¹³ S.C. Code Ann. § 61-4-523(B).

¹⁴ S.C. Code Ann. § 61-4-523(C).

¹⁵ Id.

- 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 may impose a one-day suspension to take place during a collegiate sporting event for which the venue is primarily used;
- 6) Sixth offense within two years of the first offense results in revocation.

B. Collegiate Sporting Venues with Seating Capacities Between 15,000 and 49,999:

- 1) First offense shall be fined seven thousand five hundred dollars (\$7,500) per violation by the Department;
- 2) Second offense within two years of the first offense shall be fined eleven thousand two hundred and fifty dollars (\$11,250) per violation;
- 3) Third offense within two years of the first offense shall be fined eighteen thousand seven hundred fifty dollars (\$18,750) per violation;
- 4) Fourth offense within two years of the first offense shall be fined twenty-six thousand two hundred and fifty dollars (\$26,250) 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 thirty-seven thousand five hundred dollars (\$37,500) per violation and may impose a one-day suspension to take place during a collegiate sporting event for which the venue is primarily used;
- 6) Sixth offense within two years of the first offense results in revocation.

C. Collegiate Sporting Venues with Seating Capacities of 14,999 or Less:

- 1) First offense shall be fined five thousand dollars (\$5,000) per violation by the Department;
- 2) Second offense within two years of the first offense shall be fined seven thousand five hundred dollars (\$7,500) per violation;
- 3) Third offense within two years of the first offense shall be fined twelve thousand five hundred dollars (\$12,500) per violation;
- 4) Fourth offense within two years of the first offense shall be fined seventeen thousand five hundred dollars (\$17,500) 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 twenty-five thousand dollars (\$25,000) per violation and may impose a one-day suspension to take place during a collegiate sporting event for which the venue is primarily used;
- 6) Sixth offense within two years of the first offense results in revocation.

In addition to this alternative revenue and penalty structure, other statutory requirements in title 61 of the South Carolina Code apply to collegiate sporting venues.¹⁶

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/W. Hartley Powell

W. Hartley Powell, Director

August 27, 2025
Columbia, South Carolina

¹⁶ See e.g., S.C. Code Ann. § 61-2-140(E) and 61-4-520(3).