

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 486

Short Title: Raise ABC License Taxes.

(Public)

Sponsors: Representatives Anderson; Bowman, Fitch, H. Hunter, and Privette.

Referred to: Finance.

April 1, 1991

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE ANNUAL TAX ON STATE LICENSES REQUIRED
3 FOR HOLDERS OF RETAIL ABC PERMITS.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-113.75 reads as rewritten:

6 "§ 105-113.75. State beer and wine retail licenses.

7 A person holding any of the following retail ABC permits shall obtain a State license
8 for the activity authorized by the permit. The annual tax for each license is as stated.

ABC Permit	Corresponding State License	Tax
On-premises malt beverage, off-premises malt beverage, or both	Retail malt beverage <u>\$100.00</u>	\$20.00
On-premises unfortified wine, on-premises fortified premises wine, or both	Retail wine: on- <u>100.00</u>	25.00
Off-premises unfortified wine, off-premises fortified wine, or both".	Retail wine: off- premises <u>100.00</u>	20.00

23 Sec. 2. This act becomes effective May 1, 1991.