

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 568

Short Title: ABC Taxes Increased.

(Public)

Sponsors: Representatives Ligon; Brawley, Brown, Howard, Justus, Privette, and Wilson.

Referred to: Finance.

April 1, 1991

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A BILL TO BE ENTITLED
AN ACT TO AMEND THE BEER AND WINE STATE LICENSE TAX.
The General Assembly of North Carolina enacts:
Section 1. G.S. 18B-902(d) reads as rewritten:
"(d) Fees. – An application for an ABC permit shall be accompanied by payment of the following application fee:
(1) On-premises malt beverage permit – ~~\$100.00.~~ \$200.00.
(2) Off-premises malt beverage permit – ~~\$100.00.~~ \$200.00.
(3) On-premises unfortified wine permit – ~~\$100.00.~~ \$200.00.
(4) Off-premises unfortified wine permit – ~~\$100.00.~~ \$200.00.
(5) On-premises fortified wine permit – ~~\$100.00.~~ \$200.00.
(6) Off-premises fortified wine permit – ~~\$100.00.~~ \$200.00.
(7) Brown-bagging permit – \$200.00, unless the application is for a restaurant seating less than 50, in which case the fee shall be \$100.00.
(8) Special occasion permit – \$200.00.
(9) Limited special occasion permit – \$25.00.
(10) Mixed beverages permit – \$750.00.
(11) Culinary permit – \$100.00.
(12) Unfortified winery permit – \$100.00.
(13) Fortified winery permit – \$100.00.
(14) Limited winery permit – \$100.00.
(15) Brewery permit – \$100.00.
(16) Distillery permit – \$100.00.

- 1 (17) Fuel alcohol permit – \$10.00.
- 2 (18) Wine importer permit – \$100.00.
- 3 (19) Wine wholesaler permit – \$100.00.
- 4 (20) Malt beverage importer permit – \$100.00.
- 5 (21) Malt beverage wholesaler permit – \$100.00.
- 6 (22) Bottler permit – \$100.00.
- 7 (23) Salesman permit – \$25.00.
- 8 (24) Vendor representative permit – \$25.00.
- 9 (25) Nonresident malt beverage vendor permit – \$25.00.
- 10 (26) Nonresident wine vendor permit – \$25.00.
- 11 (27) Any special one-time permit under G.S. 18B-1002 – \$25.00.
- 12 (28) Winery special show permit – \$100.00."

13 Sec. 2. G.S. 18B-902(e) reads as rewritten:

14 "(e) Fee for Combined Applications. – If application is made at the same time for
 15 retail malt beverage, unfortified wine and fortified wine permits for a single business
 16 location, the total fee for those applications shall be ~~one hundred dollars (\$100.00)~~ two
 17 hundred dollars (\$200.00). If application is made at the same time for brown-bagging
 18 and special occasion permits for a single business location, the total fee for those
 19 applications shall be three hundred dollars (\$300.00). If application is made at the same
 20 time for wine and malt beverage importer permits, the total fee for those applications
 21 shall be one hundred dollars (\$100.00). If application is made at the same time for wine
 22 and malt beverage wholesaler permits, the total fee for those applications shall be one
 23 hundred dollars (\$100.00). If application is made in the same year for vendor
 24 representative permits to represent more than one vendor, only one fee shall be paid. If
 25 application is made at the same time for nonresident malt beverage vendor and
 26 nonresident wine vendor permits, the total fee for those applications shall be twenty-five
 27 dollars (\$25.00)."

28 Sec. 3. G.S. 105-113.75 reads as rewritten:

29 "**§ 105-113.75. State beer and wine retail licenses.**

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

ABC Permit	Corresponding State License	Tax	Tax
35 On-premises malt beverage, 36 off-premises malt beverage, 37 or both	Retail malt beverage	\$20.00	<u>\$150.00</u>
38 On-premises unfortified 39 wine, on-premises fortified 40 wine, or both	Retail wine: on- premises	25.00	<u>\$150.00</u>
41 Off-premises unfortified 42 wine, off-premises fortified 43 wine, or both	Retail wine: off- premises	20.00	<u>\$150.00"</u>

1 Sec. 4. This act becomes effective April 31, 1991, and applies to any permit
2 subject to renewal and applies to applications for permits filed on or after that date.