

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 957

Short Title: Surry Beer/Wine Tax.

(Local)

Sponsors: Senator Folger.

Referred to: Local Government and Regional Affairs.

April 26, 1993

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE SURRY COUNTY TO LEVY AN ADDITIONAL PRIVILEGE LICENSE TAX ON BEER AND WINE RETAILERS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-113.78 reads as rewritten:

"§ 105-113.78. County beer and wine retail licenses.

(a) A person holding any of the following retail ABC permits for an establishment located in a county shall obtain from the county a county license for that activity. The annual tax for each license is as stated.

ABC Permit	Tax for Corresponding License
On-premises malt beverage _____	\$25.00
Off-premises malt beverage _____	5.00
On-premises unfortified wine, On-premises fortified wine, or both _____	25.00
Off-premises unfortified wine, off-premises fortified wine, or both _____	25.00

(b) A county may levy an additional privilege license tax on a person holding any of the following retail ABC permits for an establishment located in the county. The additional annual tax for each license may not exceed the following maximum amounts:

<u>ABC Permit</u>	<u>Maximum Additional Tax for Corresponding License</u>
<u>On-premises malt beverage</u>	<u>\$175.00</u>
<u>Off-premises malt beverage</u>	<u>195.00</u>
<u>On-premises unfortified wine,</u>	

1	<u>on-premises fortified wine, or both</u>	<u>175.00</u>
2	<u>Off-premises unfortified wine,</u>	
3	<u>off-premises fortified wine, or both</u>	<u>175.00</u>
4	<u>A tax levied under this subsection shall become effective May 1 following the adoption</u>	
5	<u>of the resolution levying the tax."</u>	
6	Sec. 2. This act applies only to Surry County.	
7	Sec. 3. This act is effective upon ratification.	