

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE BILL 731

Short Title: Increase Excise Tax on Malt Beverages. (Public)

Sponsors: Representative Starnes.

Referred to: Alcoholic Beverage Control, if favorable, Finance.

March 23, 2009

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE EXCISE TAX ON MALT BEVERAGES BASED ON THE  
ALCOHOL BY VOLUME OF THE BEVERAGE.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-113.80(a) reads as rewritten:

"(a) Beer. – An excise tax of fifty-three and one hundred seventy-seven one thousandths cents (53.177¢) per gallon is levied on the sale of malt ~~beverages~~beverages that have an alcohol by volume content of not more than six percent (6%). An excise tax of seventy-nine and four hundred eighty-five one-thousandths cents (79.485¢) per gallon is levied on the sale of malt beverages that have an alcohol by volume content of more than six percent (6%) and up to and including sixteen percent (16%). An excise tax of ninety and eighty-four hundredths cents (90.84¢) per gallon is levied on the sale of malt beverages that have an alcohol by volume content greater than sixteen percent (16%)."

**SECTION 2.** This act becomes effective July 1, 2009.

