

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

H

D

HOUSE DRH70288-MAx-278 (3/20)

Short Title: Increase the Excise Tax on Malt Beverages.

(Public)

Sponsors: Representative Starnes.

Referred to:

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 is effective when it becomes law.