



CHAPTER 105

ARTICLE 2C - ALCOHOLIC BEVERAGE LICENSE AND EXCISE TAXES

N.C.G.S. § 105-113.68.

Definitions; scope.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2019-169, s. 4.8 — eighteenth act in the lineage	21 September 2026, 05:40 UTC	732f92064c5803255aea9e68 - 45452f673369175025d02af3 - 3582e322940a6ad9

§ 105-113.68(a)

Definitions. - The following definitions apply in this Article:

- (1) ABC Commission. - The North Carolina Alcoholic Beverage Control Commission established under G.S. 18B-200.
- (2) Repealed by Session Laws 2004-170, s. 6, effective August 2, 2004.
- (3) ABC permit. - Defined in G.S. 18B-101.
- (4) Alcoholic beverage. - Defined in G.S. 18B-101.
- (4a) Antique spirituous liquor. - Defined in G.S. 18B-101.
- (4b) Distillery permittee. - A distillery that holds a distillery permit issued by the ABC Commission under G.S. 18B-1105.
- (5) Fortified wine. - Defined in G.S. 18B-101.
- (6) License. - A certificate, issued pursuant to this Article by a city or county, that authorizes a person to engage in a phase of the alcoholic beverage industry.
- (7) Malt beverage. - Defined in G.S. 18B-101.
- (8) Person. - Defined in G.S. 105-228.90.
- (9) Sale. - Defined in G.S. 18B-101.
- (10) Secretary. - The Secretary of Revenue.
- (11) Spirituous liquor or liquor. - Defined in G.S. 18B-101.
- (12) Unfortified wine. - Defined in G.S. 18B-101.

(13) Wholesaler or importer. - When used with reference to a wholesaler or an importer of wine or malt beverages, the term includes a resident winery and a wine producer that sells its wines, or wine produced for the permittee under contract, at wholesale to a retailer or at retail and a resident brewery that sells its malt beverages, or malt beverages produced for the permittee under contract, at wholesale to a retailer or at retail. This subdivision applies to a person that holds any of the following permits issued by the ABC Commission:

a.Unfortified winery permit under G.S. 18B-1101.

b.Fortified winery permit under G.S. 18B-1102.

c.Brewery permit under G.S. 18B-1104.

d.Wine importer permit under G.S. 18B-1106.

e.Wine wholesaler permit under G.S. 18B-1107.

f.Malt beverages importer permit under G.S. 18B-1108.

g.Malt beverages wholesaler permit under G.S. 18B-1109.

h.Wine producer permit under G.S. 18B-1114.3.

(14) Wine. - Unfortified and fortified wine.

(15) Wine shipper permittee. - A winery that holds a wine shipper permit issued by the ABC Commission under G.S. 18B-1001.1.

§ 105-113.68(b)

Scope. - All alcoholic beverages shall be taxed as provided in this Article regardless whether they meet all criteria of these definitions.

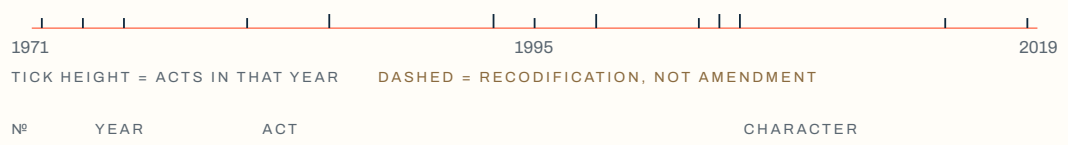
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
18 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.



01	1971	c. 872, s. 2	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1975	c. 411, s. 1	AMENDED
04	1981	c. 747, s. 2	AMENDED
05	1985	c. 114, s. 1	AMENDED
06	1985	c. 596, s. 3	AMENDED
07	1993	c. 354, s. 9	AMENDED
08	1993	c. 415, s. 26	AMENDED
09	1995	c. 466, s. 16	AMENDED
10	1998	S.L. 1998-95, s. 14	AMENDED
11	1998	S.L. 1998-98, s. 58	AMENDED
12	2003	S.L. 2003-402, s. 8	AMENDED
13	2004	S.L. 2004-135, s. 3	AMENDED
14	2004	S.L. 2004-170, s. 6	AMENDED
15	2005	S.L. 2005-277, s. 2	AMENDED
16	2005	S.L. 2005-435, s. 25(b)	AMENDED
17	2015	S.L. 2015-98, ss. 1(g), 4(b)	AMENDED
18	2019	S.L. 2019-169, s. 4.8	AMENDED

APPARATUS II

13 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 18B-200	(a)(1)	"Alcoholic Beverage Control Commission established under"
G.S. 18B-101	(a)(3)	"ABC permit. - Defined in"
G.S. 18B-1105	(a)(4b)	"issued by the ABC Commission under"
G.S. 105-228.90	(a)(8)	"Person. - Defined in"
G.S. 18B-1101	(a)	"a. Unfortified winery permit under"
G.S. 18B-1102	(a)	"b. Fortified winery permit under"
G.S. 18B-1104	(a)	"c. Brewery permit under"

G.S. 18B-1106	(a)	"d. Wine importer permit under"
G.S. 18B-1107	(a)	"e. Wine wholesaler permit under"
G.S. 18B-1108	(a)	"f. Malt beverages importer permit under"
G.S. 18B-1109	(a)	"g. Malt beverages wholesaler permit under"
G.S. 18B-1114.3	(a)	"h. Wine producer permit under"
G.S. 18B-1001.1	(a)(15)	"issued by the ABC Commission under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.68 (2019).

PINPOINT

N.C. Gen. Stat. § 105-113.68(a) (2019).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1971, c. 872, s. 2; 1973, c. 476, s. 193; 1975, c. 411, s. 1; 1981, c. 747, s. 2; 1985, c. 114, s. 1; c. 596, s. 3; 1993, c. 354, s. 9; c. 415, s. 26; 1995, c. 466, s. 16; 1998-95, s. 14; 1998-98, s. 58; 2003-402, s. 8; 2004-135, s. 3; 2004-170, s. 6; 2005-277, s. 2; 2005-435, s. 25(b); 2015-98, ss. 1(g), 4(b); 2019-169, s. 4.8.)

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