



CHAPTER 105

ARTICLE 2C - ALCOHOLIC BEVERAGE LICENSE AND EXCISE TAXES

N.C.G.S. § 105-113.69.

License tax; effect of license.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 1998-95, s. 15 — seventh act in the lineage	21 September 2026, 04:18 UTC	33c5256f539963605d903c89 - 1be67f942e30f9d388f30be9 - 2b22e718646a5674

The taxes imposed in Part 3 of this Article are license taxes on the privilege of engaging in the activity authorized by the license. Licenses issued under this Article authorize the licensee to engage in only those activities that are authorized by the corresponding ABC permit. The activities authorized by each retail ABC permit are described in Article 10 of Chapter 18B of the General Statutes and the activities authorized by each commercial ABC permit are described in Article 11 of that Chapter.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 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.

1949		1974		1998	
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER		
01	1949	c. 974, s. 6	ENACTED		
02	1951	c. 378, s. 4	AMENDED		
03	1963	c. 426, s. 12	AMENDED		
04	1971	c. 872, s. 2	AMENDED		
05	1981	c. 747, s. 3	AMENDED		
06	1985	c. 114, s. 1	AMENDED		
07	1998	S.L. 1998-95, s. 15	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.69 (1998).

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

(1949, c. 974, s. 6; 1951, c. 378, s. 4; 1963, c. 426, s. 12; 1971, c. 872, s. 2; 1981, c. 747, s. 3; 1985, c. 114, s. 1; 1998-95, s. 15.)

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