



CHAPTER 105
ARTICLE 2C - ALCOHOLIC BEVERAGE LICENSE AND EXCISE TAXES

N.C.G.S. § 105-113.77.

City malt beverage and wine retail licenses.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2021-150, s. 4.3 — third act in the lineage	RETRIEVED 21 September 2026, 05:53 UTC	SOURCE FINGERPRINT 3f5f75baff76049fb7615405 - bd6fda7ecb0bb467d309a411 - f053d1c7e5a77f6d
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§ 105-113.77(a) License and Tax. - Except in cities declining to require a license pursuant to G.S. 105-113.71(c), a person holding any of the following retail ABC permits for an establishment located in a city shall obtain from the city a city license for that activity. The annual tax for each license is as stated.

ABC PermitTax for Corresponding License

On-premises malt beverage\$15.00

Off-premises malt beverage5.00

On-premises unfortified wine,

on-premises fortified wine, or both15.00

Off-premises unfortified wine,

off-premises fortified wine, or both10.00

§ 105-113.77(b) Tax on Additional License. - The tax stated in subsection (a) is the tax for the first license issued to a person. The tax for each additional license of the same type issued to that person for the same year is one hundred ten percent (110%) of the base license tax, that increase to apply progressively for each additional license.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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.

	1985		2003		2021
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT					
Nº	YEAR	ACT			CHARACTER
01	1985	c. 114, s. 1			ENACTED
02	2019	S.L. 2019-6, s. 4.4			AMENDED
03	2021	S.L. 2021-150, s. 4.3			AMENDED

APPARATUS II
1 AUTHORITY

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. 105-113.71(c)	(a)	<i>"to require a license pursuant to"</i>

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-113.77 (2021).

PINPOINT
N.C. Gen. Stat. § 105-113.77(a) (2021).

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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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1985, c. 114, s. 1; 2019-6, s. 4.4; 2021-150, s. 4.3.)

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