



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

N.C.G.S. § 105-113.78.

County malt beverage and wine retail licenses.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2019-6, s. 4.5 — second act in the lineage	21 September 2026, 05:29 UTC	23597c22f2c1df91b2fae0e0 - a06c4e97ba86c9adb632a8b8 - 6dfecc1fac9d2d29

A person holding any of the following retail ABC permits for an establishment located in a county shall obtain from the county a county license for that activity. The annual tax for each license is as stated.

ABC PermitTax for Corresponding License

On-premises malt beverage\$25.00

Off-premises malt beverage5.00

On-premises unfortified wine,

on-premises fortified wine, or both25.00

Off-premises unfortified wine,

off-premises fortified wine, or both25.00

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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.



Nº	YEAR	ACT	CHARACTER
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01	1985	c. 114, s. 1	ENACTED
02	2019	S.L. 2019-6, s. 4.5	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.78 (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
(1985, c. 114, s. 1; 2019-6, s. 4.5.)

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